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June 25, 2024

Electronically Filed in TPUC Docket Room on June 25, 2024 at 3:59 p.m.

VIA ELECTRONIC FILING

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

RE: ***Petition of Tennessee-American Water Company to Modify Tariff, Change and Increase Charges, Fees, and Rates, and for Approval of a General Rate Increase,*** **TPUC Docket No. 24-00032**

Dear Chairman Hilliard:

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

Please note that Response No. 7 Attachments 1-9, Response No. 9 Attachments 2 and 3, Response No. 21 Attachment, Response No. 22 Attachment, Response No. 25 Attachments 1 and 2, Response No. 33 Attachment; Response No. 34 Attachment, Response No. 45 Attachment, Response No. 47 Attachment, Response No. 54 Attachment, Response No. 57 Attachment, Response No. 59 Attachment, Response No. 60 Attachment, Response No. 71 Attachment, Response No. 72 Attachment, Response No. 75 Attachment, Response No. 77 Attachment, Response No. 81 Attachment, Response No. 90 Attachment, Response No. 93 Attachments 2-5, Response No. 99 Attachment, Response No. 100 Attachment, Response No. 118 Attachment 2, Response No. 122 Attachment, Response No. 135 Attachments 1 and 2, Response No. 140 Attachment 1, Response No. 146 Attachment 7, and Response No. 198 Attachments 1 and 2 contain **CONFIDENTIAL INFORMATION** and are being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version of these response attachments are attached.

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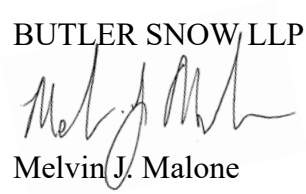
As required, the original plus four (4) hard copies will follow. Should you have any questions concerning this filing, or require additional information, please do not hesitate to contact me.

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

Attachments
cc: Bob Lane, TAWC
Shilina Brown, Consumer Advocate Division
Victoria Glover, Consumer Advocate Division

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BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE-AMERICAN WATER COMPANY TO MODIFY TARIFF, CHANGE AND INCREASE CHARGES, FEES, AND RATES, AND FOR APPROVAL OF A GENERAL RATE INCREASE	))))))	**DOCKET NO. 24-00032**

TENNESSEE-AMERICAN WATER COMPANY'S RESPONSE
TO FIRST SET OF DISCOVERY REQUESTS OF THE CONSUMER ADVOCATE

Tennessee-American Water Company ("TAWC"), by and through counsel, hereby submits its Response to First Set of Discovery Requests propounded by the Consumer Advocate Division of the Attorney General's Office ("Consumer Advocate").

GENERAL OBJECTIONS

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.

2. TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Public Utility Commission ("TPUC" or "Authority").

3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

4. TAWC objects to each request to the extent that it is unreasonably cumulative or duplicative, speculative, unduly burdensome, irrelevant or seeks information obtainable from some other source that is more convenient, less burdensome or less expensive.

5. TAWC objects to each request to the extent it seeks information outside TAWC's custody or control.

6. TAWC's decision, now or in the future, to provide information or documents notwithstanding the objectionable nature of any of the definitions or instructions, or the requests themselves, should not be construed as: (a) a stipulation that the material is relevant or admissible, (b) a waiver of TAWC's General Objections or the objections asserted in response to specific discovery requests, or (c) an agreement that requests for similar information will be treated in a similar manner.

7. TAWC objects to those requests that seek the identification of "any" or "all" documents or witnesses (or similar language) related to a particular subject matter on the grounds that they are overbroad and unduly burdensome and exceed the scope of permissible discovery.

8. TAWC objects to those requests that constitute a "fishing expedition," seeking information that is not relevant or reasonably calculated to lead to the discovery of admissible evidence and is not limited to this matter.

9. TAWC does not waive any previously submitted objections to the Consumer Advocate's discovery requests.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Charles Rea

Question:

1-1. Refer to the *Testimony of Charles B. Rea* at 4:17 – 19 and respond to the following questions:

a. Regarding Mr. Rea's reference to declining water usage, discuss the extent to which Mr. Rea believes price elasticity factors into the reduction in water usage referenced in this passage; and

b. Describe the extent to which the affordability analysis considered the specific Chattanooga area costs for lodging, utilities, food, taxes, etc;

Response:

a. Mr. Rea does not consider price elasticity to be a significant identifiable driving factor in declining water usage in the Tennessee-American service territory.

b. The Company's affordability analysis for water service did not consider specific Chattanooga costs for other household expenditures other than water service.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Charles Rea

Question:

1-2. Refer to the *Testimony Charles B. Rea* at 9, Charts 1, 2 and respond to the following questions:

a. Provide a copy of the Excel file with cell references intact that support the two charts;

b. Provide the underlying supporting information demonstrating that the 2023 median household income in the Company's service area exceeds $70,000; and

c. Does the average residential bills reflected in Chart 1 include the impact of the Company's Capital Rider Surcharge during the period the surcharge has been in effect?

Response:

a. See TAW_R_CADDR1_002_062524_Attachment, specifically the "Enterprise" tab, for the Company's affordability model that supports Charts 1 and 2.

b. The underlying supporting information requested is in the "Community Analysis" tab of TAW_R_CADDR1_002_062524_Attachment.

c. Yes.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-3. Refer to the *Testimony of Dominic Degrazia* at 11:12-17 and Petitioner's Exhibit EXP-21-Amortization-DD. This exhibit reflects an adjustment of $1,116, which relates to deferred AFUDC debt. However, the title of the EXP-21 schedule is Pro Forma Adjustment of Depreciation and Cost of Removal Expense. Regarding this adjustment, provide the following:

a. Confirm that the $1,116 adjustment relates to deferred AFUDC Debt;
b. If part (a) is confirmed, explain how this cost component was incurred and why it is appropriate to include it as an expense in the revenue requirement; and
c. If part (a) is not confirmed, describe the nature of the adjustment and how it was calculated.

Response:

a. The $1,116 adjustment is confirmed to be related to deferred AFUDC Debt Balance as calculated at inception of FAS 109 accounting standard. It represents the annual amount of the amortization of the regulatory asset.

b. It is appropriate to include the expense as it represents recovery of the annual amortization of this deferred AFUDC debt balance.

c. Not applicable

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-4. Refer to the *Testimony of Dominic DeGrazia* at 12:1-10 and respond to the following:

a. What is meant by "closed accounts" as is used in testimony; and

b. How were quantities of Purchase Power and Fuel expense correlated with the level of forecasted sales revenue in the attrition period? If revenue Purchase Power and Fuel expenses were not correlated with the company's proposed revenue requirement, explain why such an analysis was not performed.

Response:

a. "Closed accounts" as used in Mr. DeGrazia's testimony refers to power accounts that were discontinued during the historical base year period and are no longer active. Those accounts are omitted from the forecasted power expense for the attrition year period.

b. Purchased power expenses were based on the activity in the historical base year period and not correlated with the level of forecasted sales revenue in the attrition period. This correlation was not performed because purchased power expenses are part of the production cost rider and only the actual costs will be passed to the customers.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-5. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Purchased Power Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-2-Purchased Power-DD) and respond to the following:

a. Discuss the nature and timing of recent efforts to control Purchased Power expenses; and

b. Identify any capital expenditures incurred from January 1, 2023, through the most recent period available that increased efficiency and are expected to impact future Purchase Power costs. Explain the nature of the capital expenditure and its intended impact on Purchased Power costs.

Response:

a. In the past year, the Company has replaced old motors with new, more efficient units, as well as installing variable frequency drives (VFD's) at various locations throughout the system. Operators are budgeted amps for the month to try and cut down on power bills. LED lighting has been installed throughout the plant with motion detection. Lights are turned off when employees are not working in certain areas. HVAC systems have been replaced throughout buildings, and thermostats set to around 78 degrees at remote sites to cut down on cooling costs.

b. Recent capital expenditures include the replacement of the switchgear at the Citico Pump Station, where our current switchgear dates to the 1950s. This is more of a power neutral change, however. Another effort is the replacement of old booster stations with new EFI stations.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-6. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Chemicals Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-2-Purchased Power-DD) and respond to the following:

a. Provide support the 3% rate change applied to EPB charges in computing 2024 EPB Purchased Power costs; and

b. Provide support the 7.68% rate change assumed in computing 2025 Purchased Power costs.

Response:

a. EPB had a 4% rate increase effective October 2023. To annualize the effect of this rate increase for 2024 activity, 3% (4% increase/12-months)/ x 9-months) was applied to the base year 2023 amounts.

b. The 7.68% inflation rate applied to 2025 power expenses is the 3-year average of the US Bureau of Labor Statistics CPI for electricity for the years 2021 to 2023. Please refer to the File <2024 TAWC Rate Case – Appendix Inflation.xlsx>, Tab "Inflation-Electricity" (Schedule 1.6), included with the rate case filing.

Tennessee American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

Response to TN CAD 01-006 (part b)

Development of General Inflation Factor

CPI for All Urban Consumers (CPI-U)
Original Data Value

Series Id: APU000072610
Not Seasonally Adjusted
Series Title: Electricity per KWH in U.S. city average, average price, not seasonally adjusted

Area: U.S. city average
Item: Electricity per KWH

Years: 2013 to 2023

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2013	0.129	0.129	0.128	0.128	0.131	0.137	0.137	0.137	0.137	0.132	0.130	0.131
2014	0.134	0.134	0.135	0.131	0.136	0.143	0.143	0.143	0.141	0.136	0.134	0.135
2015	0.138	0.138	0.136	0.137	0.137	0.143	0.142	0.142	0.141	0.136	0.134	0.133
2016	0.134	0.134	0.134	0.134	0.133	0.138	0.139	0.139	0.139	0.134	0.131	0.133
2017	0.134	0.135	0.134	0.135	0.137	0.142	0.143	0.142	0.142	0.137	0.136	0.136
2018	0.135	0.135	0.135	0.134	0.136	0.139	0.139	0.139	0.138	0.136	0.134	0.135
2019	0.135	0.136	0.135	0.135	0.136	0.139	0.140	0.139	0.139	0.136	0.133	0.133
2020	0.134	0.134	0.134	0.133	0.134	0.137	0.137	0.137	0.137	0.135	0.136	0.136
2021	0.136	0.137	0.138	0.139	0.140	0.142	0.143	0.144	0.144	0.142	0.142	0.142
2022	0.147	0.148	0.150	0.151	0.154	0.160	0.164	0.167	0.167	0.166	0.163	0.165
2023	0.168	0.168	0.166	0.165	0.165	0.170	0.169	0.170	0.171	0.169	0.168	0.169

http://data.bls.gov/timeseries/APU000072610?data_tool=XGtable

	Per Table	Annual Change	Monthly Change
Dec-18	0.135		
Dec-19	0.133	-1.48%	
Dec-20	0.136	2.26%	
Dec-21	0.142	4.41%	
Dec-22	0.165	16.20%	
Dec-23	0.169	2.42%	
3-Year Average		7.68%	0.64%

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-7. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Purchased Power Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-3-Chemicals-DD) and respond to the following:

a. Provide a copy of any contracts governing the purchase of Chemicals identified in these workpapers;

b. Provide a copy of purchase orders for 2023 and 2024 for the following Chemical families at Plant P701:

   i. Chemicals-Other;
   ii. Sodium Hypochlorite; and
   iii. Phosphates.

c. Provide a general discussion supporting the assumption that 2025 Chemical-related prices will increase by 5% when 2024 pricing has had significant price decreases; and

d. Provide the actual monthly quantities of chemicals used at the P701 Plant by Chemical Family for January 2023 – March 2024 related to general ledger recordings. Indicate in the response whether there is a lag between the period in which actual consumption occurs, and the month when such consumption is reflected in the general ledger.

Response:

a. There are (8) suppliers who provide chemicals to TAWC :

- Zeta Solutions
- Univar
- Donau
- CedarChem
- Brenntag
- Cabot Norit
- Hawkins
- Carus

Please see TAW_R_CADDR1_007_062524_Attachment 1 (Public Version) through TAW_R_CADDR1_007_062524_Attachment 8 (Public Version) for the 2024 pricing agreements for each supplier.

The TAW_R_CADDR1_007_062524_Attachment 1(CONFIDENTIAL) through TAW_R_CADDR1_007_062524_Attachment 8 (CONFIDENTIAL) versions will be under seal.

b. Please see TAW_R_CADDR1_007_062524_Attachment 9 (Public Version) for the purchase orders for Plant 701 during the period requested.

The TAW_R_CADDR1_007_062524_Attachment 9 (CONFIDENTIAL) version will be under seal.

c. Although 2024 has shown some price decreases, it is important to recognize and acknowledge both how historical prices have moved over the past 5 years and how the market is interpreting external factors that impact pricing uncertainty going forward. The Company prepared estimates of increases for 2025 for each chemical family based on analysis of the market dynamics and potential shifts, working with chemical suppliers to forecast future pricing. Unlike in the great recession of 2008-2009, American Water has not seen market corrections that would move prices back toward historical numbers.

Communications between the Company's Supply Chain team and its suppliers have revolved around the price uncertainty experienced by the Company's suppliers and the need to consider price uncertainty into future forecasts. Many factors are contributing to the rise in chemical prices seen over the last three years – rising costs of transportation, consolidation of chemical suppliers, increases in energy costs impacting production, and overall global demand for related products. The rate of inflation has shown some signs of easing from the dramatic increases seen in the last three years but the rate of inflation has only slowed down, not reversed, and have remained above historic rates.

With suppliers not confident about the direction of their future prices, that leads the Company to believe that suppliers will continue to add additional price uncertainty in their bid prices to cover those market fluctuations into their bid prices. Demand remains high and the chemical market has a limited supply of material available, with little incentive for manufacturers to increase production. With the upcoming hurricane season, the weather could also play a part in future prices. A hurricane strike in the Gulf of Mexico, where the majority of domestic chemical production takes place, could make a bad situation much worse.

Caustic Soda – 5% increase (2019-2024 average annual increase of 17%) – Most of the chlor alkali products are manufactured in the Gulf of Mexico region which is prone to disrupting storms and weather events which can wreak havoc on product availability. The Company has seen the resulting Caustic Soda price swings in several of the recent past years. If those events can be avoided, prices are expected to remain flat 2024 into 2025.

Chlor-Alkali producers have stabilized their pricing and as long as this trend continues, caustic prices should remain in check going into next year with perhaps only a slight increase of 3-5% in line with inflationary targets. The caustic market is always impacted by the economy. If strong markets for economic development (Aluminum Industry, etc) demand could be up causing prices to "tick" up.

HFS (Hydroflourosilicic acid) – 4% increase (2019-2024 average annual increase of 17%) - For HFS, product availability has improved in the early part of the year and more production will be available into 2024. Rail freight to move HFS will be the variable so an increase in 3-5 % is forecasted by most of the Company's Suppliers. One supplier cites a shrinking of the number of manufacturers which could lead to market adjustments, specifically a material amount of the volume controlled by one distributor.

Phosphates – 5% increase (2019-2024 average annual increase of 21%) – Phosphates are growing as a commodity because of its use in batteries and fertilizer. Increased demand for electric vehicles is fueling increased production of lithium-ion-phosphate batteries, and the increasing use of phosphates in fertilizer coupled with a shrinking global supply are leading to increased raw material costs.

Polymers – 5% increase (2019-2024 average annual increase of 5%) – Polymers primarily follow the price of a barrel of oil, and as energy prices increase, the Company and its suppliers expect an increase in polymer costs.

Sodium Hypochlorite – 5% increase (2019-2024 average annual increase of 110%) – Cost drivers for Sodium Hypochlorite are chlorine and caustic soda. Major manufacturers of chlorine has shut down several plants, reducing the supply of this necessary product, which has created more demand for sodium hypochlorite, increasing prices. Transportation costs especially impact sodium hypochlorite, as a treatment plant would require ten times more hypochlorite over chlorine for the same treatment impact.

d. Please see TAW_R_CADDR1_007_062524_Attachment 10. There is no lag in the month between consumption and recording in the general ledger.

AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
ZETA SOLUTIONS, LLC

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Zeta Solutions, LLC with the effective date of December 31, 2023 (the "Agreement") is made and dated this 27th day of November , 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Zeta Solutions, LLC** ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Zeta Solutions, LLC

By: Samuel Lindmark
Samuel Lindmark (Dec 5, 2023 11:31 EST)

Print: Samuel Lindmark

Title: COO

American Water Works Service Company, Inc.

By: Thomas O'Drain

Print: Thomas O'Drain

Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	SAP TOTAL	Effective Dates	2024
TN	ZETA SOLUTIONS	P701	Chattanooga Prod	1203571	CHM,POLYMER, ZETA FLOC 73, TOTE, 2300LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
TN	ZETA SOLUTIONS	P701	Chattanooga Prod	1203572	CHM,DEFOAMER, ZETA ZS-1116DF, DRUM, 55GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	ZETA SOLUTIONS	P701	Chattanooga Prod	1203573	CHM,POLYMER, ZETA FLOC DW-0, BAG, 55LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]

Zeta Solutions 2024 Chemical Pricing Agreement

Final Audit Report 2023-12-05

Created:	2023-12-05
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbcZVuknpErnA0GzhhIr-WmyVS2Vi8nze

"Zeta Solutions 2024 Chemical Pricing Agreement" History

Document created by Rishi Vardya (rishi.vardya@amwater.com)
2023-12-05 - 4:16:53 PM GMT

Document emailed to lindmark@zetawatersolutions.com for signature
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Email viewed by lindmark@zetawatersolutions.com
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Signer lindmark@zetawatersolutions.com entered name at signing as Samuel Lindmark
2023-12-05 - 4:31:13 PM GMT

Document e-signed by Samuel Lindmark (lindmark@zetawatersolutions.com)
Signature Date: 2023-12-05 - 4:31:15 PM GMT - Time Source: server

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Document e-signed by Thomas O'Drain (thomas.odrain@amwater.com)
Signature Date: 2023-12-05 - 4:59:58 PM GMT - Time Source: server

Agreement completed.
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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
BRENNTAG NORTH AMERICA, INC.

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Brenntag North America, Inc. with the effective date of December 31, 2023 (the "Agreement") is made and dated this 7th day of December, 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Brenntag North America, Inc**. ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Brenntag North America, Inc.

By: _____

Print: _____

Title: _____

American Water Works Service Company, Inc.

By: _____

Print: _____

Title: _____

2024-A Price Exhibit Regulated

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	Shipment UOM	Est. TOTAL	Effective Dates	2024 price
CA	BRENNTAG PACIFIC INC	P405	Larkfield Prod	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Gallon	[redacted]	1/1/24 - 6/30/24	$[redacted]
IA	BRENNTAG NORTHEAST INC	P502	Quad Cities Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IA	BRENNTAG NORTHEAST INC	P502	Quad Cities Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gal Drum	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P302	Streator Prod	1202781	CHM,PAC,WATERCARB 1000,850LB, SUPSACK	850 LB	- [redacted]	1/1/24 - 12/31/24	$[redacted]

IL	Brenntag Mid South Inc	P303	Sterling Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P303	Sterling Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P304	Pontiac Prod	1200904	CHM,SODIUM CHLORIDE,100%,BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P304	Pontiac Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 GA	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P305	Pekin Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P306	Peoria Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 lb cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P306	Peoria Prod	1200954	CHM,SODIUM THIOSULFATE,LIQUID,30%,250GA	300 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P307	Lincoln Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P308	Alton Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P308	Alton Prod	1202042	CHM,CRBN,PACWTR CARB L/O,800 IOD,850LB	850 Pound Bags	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P308	Alton Prod	1202781	CHM,PAC,WATERCARB 1000,850LB, SUPSACK	850 Pound Bags	[redacted] -	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P308	Alton Prod	1203241	CHM,PAC,WATERCARB 800,850LB SUPSACK	850 LB	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P309	Cairo Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P310	Interurban E StLouis P	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P310	Interurban E StLouis P	1201065	CHM,SODIUM BISULFITE,38%,BULK	bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P311	Interurban Granite P	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P313	Chicago Metro Prod	1200902	CHM,SODIUM CHLORIDE,90%,BULK 704	2000 Pound Sack	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P319	Rosiclare_PROD	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]

IL	Brenntag Mid South Inc	P319	Rosiclare_PROD	1202891	CHM,BRENNFLOC BC2381,55 GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P321	Jerseyville_PROD	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150LB Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	P327	Mount Pulaski_PROD	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S306	Peoria Sewer	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55GA	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S316	Andalusia_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S318	Godfrey_WW	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S319	Rosiclare_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	3400 lb tote	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S319	Rosiclare_WW	1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	300 GA tote	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IL	Brenntag Mid South Inc	S319	Rosiclare_WW	1201431	CHM,SODIUM HYPOCHLORITE,12.5%,TOTE	330 GA tote	[redacted]	1/1/24 - 12/31/24	$[redacted]
IL	BRENNTAG MID SOUTH	P301	Champaign Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P551	Kokomo Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P552	Muncie Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P552	Muncie Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P552	Muncie Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P553	Richmond Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P553	Richmond Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P553	Richmond Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
IN	Brenntag Mid South Inc	P553	Richmond Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]

IN	Brenntag Mid South Inc	P553	Richmond Prod	1201501	CHM,POLYMER,NEAT,BRENNFLOC CP7222P	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P554	Somerset Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P555	Summitville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P558	West Lafayette Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P563	Shelbyville Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P564	Terre Haute Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 lb Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P564	Terre Haute Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P564	Terre Haute Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Totes	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P564	Terre Haute Prod	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	50 pound bag	- [redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P565	Sullivan Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P566	Southern Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P566	Southern Prod	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	55 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P568	Seymour Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	1 Ton Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P568	Seymour Prod	1200644	CHM,HFS ACID,23%,3299LB	Tote	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P568	Seymour Prod	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	55 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P569	Northwest Prod	1200566	CHM,AMMONIA,AQUA,19%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
IN	Brenntag Mid South Inc	P570	Noblesville Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P570	Noblesville Prod	1202571	CHM,SOD HYPO, HYPOCLEAN ,13%,MIN BULK	300 gal tote	[redacted]	1/1/24 - 12/31/24	$[redacted]

IN	Brenntag Mid South Inc	P571	Johnson County Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P571	Johnson County Prod	1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P571	Johnson County Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P571	Johnson County Prod	1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
IN	Brenntag Mid South Inc	S551	Sheridan_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	S554	Somerset Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	S554	Somerset Sewer	1200626	CHM,FERRIC,SULFAT,LIQUID,IRON,12%55GA	55 Gallon Drums	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	S554	Somerset Sewer	1203011	CHM,SODIUM THIOSULFATE, LIQ,30%,55GA	55 GA Drum	[redacted]	1/1/24 - 12/31/24	$[redacted]
IN	Brenntag Mid South Inc	P563	Shelbyville Prod	1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	300 or 330 GA tote	[redacted]	1/1/24 - 3/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	50 Pound Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	-[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon drum	[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	300 GA tote	-[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	50 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]
KY	Brenntag Mid South Inc	P602	Lexington Prod	1202871	CHM,AMMONIA,AQUA,29%,300GA	300 Gallon Tote	-[redacted]	1/1/24 - 3/31/24	$[redacted]
KY	Brenntag Mid South Inc	S604	Ridgewood Sewer	1201021	CHM,SODIUM SULFITE,80%,45LB	45 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]

KY	Brenntag Mid South Inc	S602	Lexington Sewer	1201021	CHM,SODIUM SULFITE,80%,45LB	45 LB	[redacted]	1/1/24 - 12/31/24	$[redacted]
MD	BRENNTAG NORTHEAST INC	P901	Bel Air Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MD	BRENNTAG NORTHEAST INC	P901	Bel Air Prod	1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Mini Bulk	- [redacted]	1/1/24 - 6/30/24	$[redacted]
MD	BRENNTAG NORTHEAST INC	P901	Bel Air Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	BRENNTAG NORTHEAST INC	P351	Brunswick Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P351	Brunswick Prod	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P351	Brunswick Prod	1200885	CHM,SODIUM ALUMINATE,45% 700LB	700 Pound	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P352	Jefferson City Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P353	Joplin Prod	1200569	CHM,AMMONIA,AQUA,19%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/2024	$[redacted]
MO	Brenntag Mid South Inc	P353	Joplin Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P353	Joplin Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P353	Joplin Prod	1202251	CHM,POLYMER,ROBIN 4708,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P355	Parkville Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
MO	Brenntag Mid South Inc	P355	Parkville Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P356	St Charles Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P357	St Joseph Prod	1200713	CHM,POLYMER,ANIONC ROBIN 30A,42LB	42 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P359	St Louis Central Prod	1200573	CHM,CALCIUM,HYPO,65%,100LB	100 Pound Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P359	St Louis Central Prod	1200783	CHM,POLYMER,NEAT(PDADMAC)502,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]

MO	Brenntag Mid South Inc	P359	St Louis Central Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P359	St Louis Central Prod	1201065	CHM,SODIUM BISULFITE,38%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P359	St Louis Central Prod	1203192	CHM,POLYMER,ROBIN 110,2000LB TOTE	2000 Pound Tote	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P360	St Louis North Prod	1200573	CHM,CALCIUM,HYPO,65%,100LB	100 Pound Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P360	St Louis North Prod	1200783	CHM,POLYMER,NEAT(PDADMAC)502,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P360	St Louis North Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P361	St Louis South Prod	1200895	CHM,SODIUM BISULFITE,38%,55GA 310	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P361	St Louis South Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P361	St Louis South Prod	1202661	CHM,FERRIC,CHLORID,38%,330GA	330 Gallon Tote	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P362	St Louis Meramec Prod	1200573	CHM,CALCIUM,HYPO,65%,100LB	100 Pound Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P362	St Louis Meramec Prod	1200895	CHM,SODIUM BISULFITE,38%,55GA 310	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P362	St Louis Meramec Prod	1200904	CHM,SODIUM CHLORIDE,100%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P362	St Louis Meramec Prod	1201431	CHM,SODIUM HYPOCHLORITE,12.5%,TOTE	Tote	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P362	St Louis Meramec Prod	1202661	CHM,FERRIC,CHLORID,38%,330GA	330 Gallon Tote	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P363	Warrensburg Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P363	Warrensburg Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P373	Anna Meadows Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P378	Jaxson Estates Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]

MO	Brenntag Mid South Inc	P380	Pevely Farms_PROD	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P384	Branson Metro_Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P384	Branson Metro_Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P385	Maplewood_Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P387	Garden City_PLT	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 GA drum	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P387	Garden City_PLT	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 GA drum	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	P387	Garden City_PLT	1203401	CHM,HYDROCHLORIC ACID,55GA	55 GA drum	- [redacted]	1/1/24 - 12/31/24	$[redacted]
MO	Brenntag Mid South Inc	S359	St Louis_WW	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P201	Atlantic Cape May Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P203	Burlington Camden Prod	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P203	Burlington Camden Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P203	Burlington Camden Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P203	Burlington Camden Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Bulk	- [redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P203	Burlington Camden Prod	1201571	CHM,POTASSIUM HYDROXIDE,45%, BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P204	Canal Road Prod	1200639	CHM,HYDROGEN PEROXIDE,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P204	Canal Road Prod	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	55 Gallon Drums	- [redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P210	Hunterdon Warren Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P212	Lakewood Prod	1200641	CHM,HFS ACID,23%,15GA	15 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]

NJ	BRENNTAG NORTHEAST INC	P212	Lakewood Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P212	Lakewood Prod	1200929	CHM,SODIUM HYDROXIDE,50%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P214	Raritan-Millstone Prod	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	55 Gallon	- [redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P214	Raritan-Millstone Prod	1202471	CHM,POTASSIUM PERMANG NUGGETS,100%,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P216	Essex Passaic Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	- [redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1201571	CHM,POTASSIUM HYDROXIDE,45%, BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	750 LB	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P218	Monmouth Prod	1203161	CHM,POTASSIUM HYDROXIDE,45%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	P219	Shoreland Prod 1	1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	S215	Long Hill_WW	1203031	CHM,SODIUM HYPOCHLORITE,15%,55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	S250	Statewide Sewer Consumption	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 12/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	S250	Statewide Sewer Consumption	1200946	CHM,SODIUM HYPOCHLORITE,15%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	S251	Statewide Sewer Fixed	1201023	CHM,METHANOL,100%,55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]

NJ	BRENNTAG NORTHEAST INC	S251	Statewide Sewer Fixed	1201080	CHM,SODIUM HYPOCHLORITE,15%,15GA	15 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	BRENNTAG NORTHEAST INC	S253	EDC Sewer	1200890	CHM,SODIUM BICARBONATE,100%,50LB	50 Pound Bags	[redacted]	1/1/24 - 3/31/24	$[redacted]
NJ	Brenntag Mid South Inc	S250	Statewide Sewer Consumption	1201023	CHM,METHANOL,100%,55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P102	Bangor Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P103	Blue Mount Nazareth P	1200806	CHM,POLYMER,CATIONC SPRFLOC C572,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P103	Blue Mount Nazareth P	1200827	CHM,POLYMER,NONIONC SPRFLOC1986N,5GA	5 Gallon Pail	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P103	Blue Mount Nazareth P	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon	- [redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P103	Blue Mount Nazareth P	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P103	Blue Mount Nazareth P	1201118	CHM,SODIUM PERMANGANATE,20%,300GA	300 Gallon Tote	- [redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P107	Susquehanna Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P110	Hershey Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P110	Hershey Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P113	Phillipsburg Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P114	Glen Alsace Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P115	Norristown Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P115	Norristown Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P115	Norristown Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P117	Royersford Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]

PA	BRENNTAG NORTHEAST INC	P118	Yardley Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P119	Clarion Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P120	Indiana Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P120	Indiana Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P121	Kane Prod	1200933	CHM,SODIUM HYPOCHLORITE,13%,300GA	300 Gallon Tote	- [redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P122	Ellwood Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P122	Ellwood Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P124	Punxsutawney P	1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	55 Pound Bags	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P126	Butler Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P128	Brownsville Prod	1200877	CHM,SODIUM PERMANGANATE,20%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P131	McMurray Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P132	Pittsburgh Hays Mine P	1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P132	Pittsburgh Hays Mine P	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P133	Pittsburgh Aldrich P	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P134	Silver Spring Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P134	Silver Spring Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P134	Silver Spring Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P134	Silver Spring Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]

PA	BRENNTAG NORTHEAST INC	P135	West Shore Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P135	West Shore Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P135	West Shore Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P136	Coatesville Prod	1200826	CHM,POLYMER,NONIONC SPRFLOC1986N,55GA	55 GA	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P136	Coatesville Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P136	Coatesville Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P136	Coatesville Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P137	Lake Heritage Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P140	S W B Brownell Podr	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P140	S W B Brownell Podr	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P143	S W B Crystal Lake P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P143	S W B Crystal Lake P	1200926	CHM,SODIUM HYDROXIDE,50%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P144	S W B Fallbrook P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P144	S W B Fallbrook P	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P144	S W B Fallbrook P	1200917	CHM,SODIUM HYDROXIDE,25%,MINI BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P144	S W B Fallbrook P	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 LB bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P146	S W B Huntsville P	1200753	CHM,POLYMER,CATIONC ZETAG 8812,5SGA	55 Gallon	- [redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P146	S W B Huntsville P	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$[redacted]

PA	BRENNTAG NORTHEAST INC	P146	S W B Huntsville P	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P148	S W B Lake Scranton P	1201191	CHM,POLYMER,CATIONIC ZETAG 7523 50LB	55 Pound Bags	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P149	S W B Watres P	1202851	CHM,POLYMER,ANIONC SPRFLC A-120,50LB	50 Pound bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P152	Wildcat Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P154	McEwensville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P155	Steelton_PROD	1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	50 or 55 lb bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	P188	Turbotville_PROD	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	S104	Lehman Pike Sewer	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	S104	Lehman Pike Sewer	1201961	CHM,POLYMER,CATIONC PRAESTOL K279FLX 55	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	S106	Pocono Sewer	1201048	CHM,POLYMER,CATIONC SPRFLOC SD2085,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	S114	EXETER_WW	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST INC	S121	Kane_WW	1202881	CHM,POLYMER,SUPERFLOC SD2081,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	P120	Indiana Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	- [redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	P122	Ellwood Prod	1202672	CHM,CARBON,PAC,CARBPURE800,750LB SUPSACK	750 LB	- [redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	P112	Milton / White Deer P	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	P119	Clarion Prod	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 pound bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	P128	Brownsville Prod	1200577	CHM,CRBN,PAC BITUMIN 500 IODINE,50LB	50 Pound Bag	- [redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	S119	Clarion Sewer	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55GA drum	- [redacted]	1/1/24 - 3/31/24	$[redacted]

PA	BRENNTAG NORTHEAST	S119	Clarion Sewer	1201881	CHM,BIOXIDE-AQ,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	S136	Coatesville Sewer	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$[redacted]
PA	BRENNTAG NORTHEAST	S157	Paint-Elk Twp Sewer	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 GA drum	[redacted]	1/1/24 - 3/31/24	$[redacted]
TN	Brenntag Mid South Inc	P701	Chattanooga Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
TN	Brenntag Mid South Inc	P704	Sequatchie Valley	1201423	CHM,SODIUM HYDROXIDE,40%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
TN	Brenntag Mid South	P702	Suck Creek Prod	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 3/31/24	$[redacted]
TN	Brenntag Mid South	P702	Suck Creek Prod	1201423	CHM,SODIUM HYDROXIDE,40%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
VA	Brenntag Mid South Inc	P752	Hopewell Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P652	Weston Prod	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	55 Gallon Drum	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P652	Weston Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P652	Weston Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P652	Weston Prod	1200959	CHM,SULFUR DIOXIDE,100%,150LB 318	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P652	Weston Prod	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 lb bags	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P654	Gassaway Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P654	Gassaway Prod	1200646	CHM,HFS ACID,23%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P654	Gassaway Prod	1200882	CHM,LIGHT SODA ASH,100%,50LB	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P654	Gassaway Prod	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 lb bags	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P656	Bluestone Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]

WV	Brenntag Mid South Inc	P656	Bluestone Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P658	Fayetteville Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$[redacted]
WV	Brenntag Mid South Inc	P658	Fayetteville Prod	1200870	CHM,POTASSIUM PERMANGANATE,100%,330LB	30 Gallon Container	[redacted]	1/1/24 - 3/31/24	$[redacted]
WV	Brenntag Mid South Inc	P658	Fayetteville Prod	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Gallon	[redacted]	1/1/24 - 3/31/24	$[redacted]
WV	Brenntag Mid South Inc	P658	Fayetteville Prod	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P658	Fayetteville Prod	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 Pound Bags	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P660	Bluefield Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P661	Huntington Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P661	Huntington Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P661	Huntington Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P661	Huntington Prod	1200964	CHM,ACID,SULFURIC,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P662	Kanawha Valley Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P662	Kanawha Valley Prod	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	55 Gallon Drum	- [redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P662	Kanawha Valley Prod	1200900	CHM,SODIUM CHLORIDE,90% PURE,50LB 704	50 Pound Bag	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P662	Kanawha Valley Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	P662	Kanawha Valley Prod	1201671	CHM,POT PERM,CYCLE BIN,CAIROX 3300 LB	Tote	[redacted]	1/1/24 - 3/31/24	$[redacted]
WV	Brenntag Mid South Inc	S659	Fayetteville Sewer	1200882	CHM,LIGHT SODA ASH,100%,50LB	50 Pound Bag	- [redacted]	1/1/24 - 12/31/24	$[redacted]
WV	Brenntag Mid South Inc	S659	Fayetteville Sewer	1201381	CHM,CARBON,PAC,800 IODINE,20BF,50LB BAG	50 LB	[redacted]	1/1/24 - 12/31/24	$[redacted]

W V	Brenntag Mid South Inc	P658	Fayetteville Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	- [redacted]	1/1/24 - 12/31/24	$[redacted]

2024-A Price Exhibit Non-Regulated

2024 Supplier Name	Plant Name	Chemical	Unit of Measure	Est. Annual Volume	2024	Effective Date
Brenntag	Camden Parkside WTP	CHM,POTASSIUM PERMANGANATE,100%	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Leavenworth	Sodium Hypochlorite	Gallons	[redacted] Gallons	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Leavenworth	Hydrochloric Acid	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Meade WWTP	Methanol	Gallons	[redacted] Gallons	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Meade WWTP	Sodium Hypo	Gallons	[redacted] Gallons	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Rucker WTP	Chlorine	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Rucker WTP	Sodium Hypochlorite	gallons	[redacted] gallons	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Rucker WWTP	Sodium Hypochlorite	gallons	[redacted] gallons	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Rucker WWTP	Sodium Bisulfite Sol	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Fort Rucker WWTP	Sulfur Dioxide	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024

Brenntag	Fort Sill WTP	Sodium Bicarbonate (Water)	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 12/31/2024
Brenntag	Fort Sill WTP	Calcium Hyprochlorite 65 % (Water)	Pounds	[redacted]Pounds	$ [redacted]	1/1/2024 – 12/31/2024
Brenntag	Fort Sill WTP	Aluminum Sulfate Standard GRND (Water)	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 12/31/2024
Brenntag	Fort Sill WTP	Soda Ash Lite (Sodium Carbonate) (Water)	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 12/31/2024
Brenntag	Fort Sill WWTP	Sulfur Dioxide (Wastewater Treatment)	Pounds	[redacted] Pounds	$ [redacted]	1/1/2024 – 3/31/2024
Brenntag	Ft Leonard Wood - waste water	Chlorine gas	Pounds	[redacted] pounds	$ [redacted]	1/1/2024 – 3/31/2024

Brenntag_2024 Chemical Pricing Agreement

Interim Agreement Report 2023-12-28

Created:	2023-12-26
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAkJIrro-8DiOw3U0AXQSfG9DywFBC33iU

Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Brenntag_2024 Chemical Pricing Agreement" History

Document created by Rishi Vardya (rishi.vardya@amwater.com)
2023-12-26 - 2:13:38 PM GMT

Document emailed to darlow@brenntag.com for signature
2023-12-26 - 2:14:21 PM GMT

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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
NORIT AMERICAS, INC.

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Norit Americas, Inc. with the effective date of December 31, 2023 (the "Agreement") is made and dated this 17th day of November, 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Norit Americas, Inc.** ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Norit Americas, Inc.

By: Amber Lewis

Print: Amber Lewis

Title: Inside Sales

American Water Works Service Company, Inc.

By: Thomas O'Drain

Print: Thomas O'Drain

Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit

State	2024 Supplier	Effective date	SAP Plant	Plant	SAP Material	Material Description	Shipment UOM	Estimated Shipment Quantity	2024
IL	Norit Americas, Inc.	12/31/2023-12/31/2024	P304	Pontiac Prod	1201241	CHM,CARBON,PAC WOOD BASED,BULK	Bulk	[redacted] Pounds	$ [redacted]
IN	Norit Americas, Inc.	12/31/2023-12/31/2024	P569	Northwest Prod	1201651	CHM,CRBN,PAC BITUMIN 500 IODINE,MINIBULK	Mini Bulk	[redacted] lb	$ [redacted]
MO	Norit Americas, Inc.	12/31/2023-12/31/2024	P359	St Louis Central Prod	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]
MO	Norit Americas, Inc.	12/31/2023-12/31/2024	P360	St Louis North Prod	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]
MO	Norit Americas, Inc.	12/31/2023-12/31/2024	P361	St Louis South Prod	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]
MO	Norit Americas, Inc.	12/31/2023-12/31/2024	P362	St Louis Meramec Prod	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]

PA	Norit Americas, Inc.	12/31/2023-12/31/2024	P141	Ceasetown WTP	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]
TN	Norit Americas, Inc.	12/31/2023-12/31/2024	P701	Chattanooga Prod	1200586	CHM,CARBON,PAC LIGNITE,BULK	Bulk	[redacted] lb	$ [redacted]

Norit Americas - American Water

Final Audit Report 2023-12-12

Created:	2023-12-12
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-iEPWWtDdF1VpytMaExsNoX6a2fb1gn5

"Norit Americas - American Water" History

Document created by Rishi Vardya (rishi.vardya@amwater.com)
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Document emailed to Amber Lewis (amber.lewis@norit.com) for signature
2023-12-12 - 7:16:16 PM GMT

Email viewed by Amber Lewis (amber.lewis@norit.com)
2023-12-12 - 7:17:32 PM GMT

Document e-signed by Amber Lewis (amber.lewis@norit.com)
Signature Date: 2023-12-12 - 7:42:19 PM GMT - Time Source: server

Document emailed to Thomas O'Drain (thomas.odrain@amwater.com) for signature
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2023-12-12 - 8:00:46 PM GMT

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Signature Date: 2023-12-12 - 8:00:58 PM GMT - Time Source: server

Agreement completed.
2023-12-12 - 8:00:58 PM GMT

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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
HAWKINS, INC.

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Hawkins, Inc. with the effective date of December 31, 2023 (the "Agreement") is made and dated this 6th day of December, 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Hawkins, Inc.** ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Hawkins, Inc.	**American Water Works Service Company, Inc.**
By: David Schindeldecker David Schindeldecker (Dec 19, 2023 13:20 CST)	By: Thomas O'Drain
Print: David Schindeldecker	Print: Thomas O'Drain
Title: Business Develop. Coord.	Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit Regulated

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	Est. Ship Qty (Lb)	Effective Dates	2024
IA	HAWKINS INC	P504	BlueGrass Prod	1200934	CHM,SODIUM HYPOCHLORITE,13%,30GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P302	Streator Prod	1202861	CHM,ORTHO-PHOS,LPC-AM,15GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P306	Peoria Prod	1202431	CHM,COPPER SULFATE,LIQUID,25%,275GL	[redacted]	1/1/24 - 3/31/24	$ [redacted]

IL	HAWKINS INC	P306	Peoria Prod	1202831	CHM,HYDRO,MANGANESE OXIDE,55GA TOTE	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P310	Interurban E StLouis P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P310	Interurban E StLouis P	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P310	Interurban E StLouis P	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P310	Interurban E StLouis P	1202261	CHM,AMMONIUM SULFATE,LIQUID,35%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P310	Interurban E StLouis P	1202271	CHM,AMMONIUM SULFATE,LIQUID,35%,MBULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P311	Interurban Granite P	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P313	Chicago Metro Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	P316	Andalusia_PROD	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S301	FISHER WW	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S306	Peoria Sewer	1202981	CHM,POLYMER,MAGFLOC LT-7990,500LB	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S313	Chicago Metro Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S313	Chicago Metro Sewer	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S313	Chicago Metro Sewer	1200952	CHM,SODIUM THIOSULFATE,DRY,100%,55LB	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S318	Godfrey_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	HAWKINS INC	S321	Jerseyville_WW	1202921	CHM,POLYMER,AQUA HAWK 1124,300GA TOTE	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P552	Muncie Prod	1203131	CHM,POLYMER,AQUA HAWK 6527	[redacted]	1/1/24 - 3/31/24	$ [redacted]

IN	HAWKINS INC	P559	Winchester Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P564	Terre Haute Prod	1200562	CHM,AMMONIUM SULFATE,40%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]3
IN	HAWKINS INC	P567	Newburgh Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P567	Newburgh Prod	1202803	CHM,BLEACH & ALKALI CONDITIONER,1GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P572	Lowell_PROD	1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P572	Lowell_PROD	1203172	CHM,SODIUM SILICATE,36-39%,55GA	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IN	HAWKINS INC	P572	Lowell_PROD	1203173	CHM,AQUAHAWK 307,POLYMER,462LB DRUM	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P352	Jefferson City Prod	1200558	CHM,AMMONIUM SULFATE,GRANULAR,100%,50LB	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P352	Jefferson City Prod	1200647	CHM,HFS ACID,23%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P354	Mexico Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P357	St Joseph Prod	1200648	CHM,HFS ACID,23%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P361	St Louis South Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P361	St Louis South Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
MO	HAWKINS INC	P384	Branson Metro_Prod	1201771	CHM,POLYMER,TONKZORB 3%,TOTE	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	HAWKINS INC	P702	Suck Creek Prod	1201451	CHM,PHOS,ORTH-PLY CARUS 8500,MINIBULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	HAWKINS INC	P704	Sequatchie Valley	1200648	CHM,HFS ACID,23%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	HAWKINS INC	P704	Sequatchie Valley	1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]

TN	HAWKINS INC	P704	Sequatchie Valley	1201451	CHM,PHOS,ORTH-PLY CARUS 8500,MINIBULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	HAWKINS INC	P704	Sequatchie Valley	1201701	CHM,POLYMER,EC-309,MINI BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]

2023-A Price Exhibit Non-Regulated

2024 Supplier Name	Plant Name	Chemical	Unit of Measure	Container Type	Est Annual Volume	2024	Effective date
Hawkins	AWE - Fort Polk - South Fort & North Fort WWTPs	Sodium Hypochlorite	Gallons	Bulk	[redacted] gals	$ [redacted]	1/1/24 - 3/31/24
Hawkins	AWE - Fort Polk - South Fort & North Fort WWTPs	Sodium Bisulfite	Gallons	Bulk	[redacted] gals	$ [redacted]	1/1/24 - 3/31/24
Hawkins	AWE - Fort Polk - Well 16 - North Fort Housing	Caustic 50%	Gallons	300 gal tote	[redacted] gals	$ [redacted]	1/1/2024- 3/31/2024
Hawkins	AWE Fort Polk - Water - Well 6- North Fort	Caustic 25%	Gallons	55 gal drum	[redacted] gal	[redacted]	1/1/2024- 3/31/2024
Hawkins	AWE Fort Polk North & South Water Plants & Well 14D & Well 16	Phosphate PA 750	Gallons	30 gal drums	[redacted] gal	$ [redacted]	1/1/2024- 3/31/2024

Hawkins	AWE Fort Polk North & South Water Plants & Well 16 & Well 14D	HFS	Gallons	Bulk	[redacted] gals	$ [redacted]	1/1/2024-3/31/2024
Hawkins	AWE Fort Polk Water Locations	Chlorine	Pounds	150 lb Cylinders	[redacted] Pounds	$ [redacted]	1/1/2024-3/31/2024
Hawkins	AWE Fort Polk Well 14D	Sodium Hypochlorite	Gallons	Bulk	[redacted] gals	$ [redacted]	1/1/2024-3/31/2024
Hawkins	AWE Fort Polk WTP	Phosphate Napco 204	Gallons	Bulk	[redacted] gals	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Fort Rucker WTP	Hydroflluorisilic Acid	Pounds	155 Lb Drum	[redacted] Pounds	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Fort Sill WWTP	Chlorine (Wastewater Treatment)	Pounds	150 # Cylinder	[redacted] Pounds	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Fort Sill WWTP	Dewatering Polymer C 1287 Liquid Polymer (Wastewater Treatment)	Pounds	2300# Tote	[redacted] Pounds	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	Chlorine Gas 1450 # cylinders	pounds	1450# cylinder	[redacted] lbs	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	Sodium Hypochlorite	Gallons	Mini-Bulk	[redacted] ga	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	HSF	Pounds	Mini-Bulk	[redacted] ga	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	Sodium Hydroxide	Gallons	Mini-Bulk	[redacted] ga	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	Carusol Liquid Permanganate	Pounds	Mini-Bulk	[redacted] ga	$ [redacted]	

							1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood	Sodium Thiosulfate	Gallons	Mini-Bulk	[redacted]ga	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood - waste water	Sulphur Dioxide	Pounds	1 - ton container	[redacted] pounds	$ [redacted]	1/1/2024-3/31/2024
Hawkins	Ft Leonard Wood - waste water	AquaHawk 1121	Pounds	2290 lb tote	[redacted] pounds	$ [redacted]	1/1/2024-3/31/2024

Hawkins 2024_Chemical Pricing Agreement

Final Audit Report 2023-12-26

Created:	2023-12-19
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAjBjbhYPurwn_XqvHWCF5PJ3plip1TfKx

"Hawkins 2024_Chemical Pricing Agreement" History

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Signer david.schindeldecker@hawkinsinc.com entered name at signing as David Schindeldecker
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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
DONAU CARBON US LLC

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Donau Carbon US LLC with the effective date of December 31, 2023 (the "Agreement") is made and dated this 29th day of November , 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Donau Carbon US LLC**. ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Donau Carbon US LLC

By: Brian Hacker

Print: Brian Hacker

Title: Business Manager

American Water Works Service Company, Inc.

By: Thomas O'Drain

Print: Thomas O'Drain

Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	EST. SAP TOTAL	Effective Dates	2024
IL	Donau Carbon US LLC	P310	Interurban E StLouis P	1201631	CHM,CRBN,PAC,WTR CARB L/O,800 IOD,BULK	[redacted]	1/1/24 - 3/31/24	[redacted]
IL	Donau Carbon US LLC	P311	Interurban Granite P	1201631	CHM,CRBN,PAC,WTR CARB L/O,800 IOD,BULK	[redacted]	1/1/24 - 3/31/24	[redacted]
IN	Donau Carbon US LLC	P569	Northwest Prod	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	[redacted]
KY	Donau Carbon US LLC	P602	Lexington Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	[redacted]
MO	Donau Carbon US LLC	P359	St Louis Central Prod	1203051	CHM,CARBON,PAC WOOD,600 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	[redacted]
MO	Donau Carbon US LLC	P359	St Louis Central Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	[redacted]
MO	Donau Carbon US LLC	P360	St Louis North Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	[redacted]
MO	Donau Carbon US LLC	P361	St Louis South Prod	1203051	CHM,CARBON,PAC WOOD,600 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	[redacted]
MO	Donau Carbon US LLC	P361	St Louis South Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	[redacted]

MO	Donau Carbon US LLC	P362	St Louis Meramec Prod	1203051	CHM,CARBON,PAC WOOD,600 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
PA	Donau Carbon US LLC	P141	Ceasetown WTP	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
PA	Donau Carbon US LLC	P148	S W B Lake Scranton P	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted] -	1/1/24 - 3/31/24	$ [redacted]
PA	Donau Carbon US LLC	P149	S W B Watres P	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
TN	Donau Carbon US LLC	P701	Chattanooga Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	$ [redacted]
WV	Donau Carbon US LLC	P661	Huntington Prod	1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	[redacted]	1/1/24 - 3/31/24	$ [redacted]
PA	DONAU CARBON	P115	Norristown Prod	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]
PA	DONAU CARBON	P118	Yardley Prod	1200578	CHM,CRBN,PAC BITUMIN 500 IODINE,BULK	[redacted]	1/1/24 - 3/31/24	$ [redacted]

Donau Carbon 2024 Chemical Pricing Agreement

Final Audit Report 2023-12-05

Created:	2023-12-04
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
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"Donau Carbon 2024 Chemical Pricing Agreement" History

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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
CEDARCHEM, LLC

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Cedarchem, LLC with the effective date of December 31, 2023 (the "Agreement") is made and dated this 27th day of November , 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **CedarChem, LLC**. ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

CedarChem, LLC	**American Water Works Service Company, Inc.**
By: Adrienne Hess	By: Thomas O'Drain
Print: Adrienne Hess	Print: Thomas O'Drain
Title: Business Support Analyst Sr	Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit

Regulated

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	SAP TOTAL	Effective Dates	2024
IL	CEDARCHEM LLC	P304	Pontiac Prod	1200812	CHM,POLYMER,CATIONC CEDRFLOC 526,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CEDARCHEM LLC	P306	Peoria Prod	1200814	CHM,PLYMR,CATIONC CEDRFLOC 526,MINI BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CEDARCHEM LLC	S313	Chicago Metro Sewer	1200749	CHM,POLYMER,CATIONC CEDRFLOC 7344,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CEDARCHEM LLC	S313	Chicago Metro Sewer	1200812	CHM,POLYMER,CATIONC CEDRFLOC 526,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CEDARCHEM LLC	S313	Chicago Metro Sewer	1203381	CHM,METALSORB,FZ,498LB,DRUM	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CEDARCHEM LLC	S318	Godfrey_WW	1202841	CHM,POLYMER,CEDARFLOC4242,55LB BAG....	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CEDARCHEM LLC	P551	Kokomo Prod	1200747	CHM,POLYMER,ANIONC CEDRFLOC 551,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CEDARCHEM LLC	P552	Muncie Prod	1200747	CHM,POLYMER,ANIONC CEDRFLOC 551,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CEDARCHEM LLC	P553	Richmond Prod	1200747	CHM,POLYMER,ANIONC CEDRFLOC 551,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CEDARCHEM LLC	P567	Newburgh Prod	1200745	CHM,POLYMER,ANIONC CEDRFLOC 554,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CEDARCHEM LLC	P571	Johnson County Prod	1200745	CHM,POLYMER,ANIONC CEDRFLOC 554,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	CEDARCHEM LLC	P602	Lexington Prod	1200761	CHM,POLYMER,CATIONC CEDRFLOC 524,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	CEDARCHEM LLC	P602	Lexington Prod	1200815	CHM,POLYMER,CATIONC CEDRFLOC 408,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	CEDARCHEM LLC	P602	Lexington Prod	1200855	CHM,POLYMER,SLUDGE CEDARFLOC 312,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	CEDARCHEM LLC	P602	Lexington Prod	1201127	CHM, POLYMER, FILTER AID	[redacted]	1/1/24 - 12/31/24	$ [redacted]

MO	CEDARCHEM LLC	P352	Jefferson City Prod	1200812	CHM,POLYMER,CATIONC CEDRFLOC 526,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CEDARCHEM LLC	P353	Joplin Prod	1200744	CHM,POLYMER,ANIONC CEDRFLOC 566,50LB BAG	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CEDARCHEM LLC	P354	Mexico Prod	1200745	CHM,POLYMER,ANIONC CEDRFLOC 554,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CEDARCHEM LLC	P359	St Louis Central Prod	1200744	CHM,POLYMER,ANIONC CEDRFLOC 566,50LB BAG	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CEDARCHEM LLC	S253	EDC Sewer	1202151	CHM,POLYMER,SLUDGE CEDARFLOC 344,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	P115	Norristown Prod	1202111	CHM,POLYMER,ANIONC CEDRFLOC 551,275GAL	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	P122	Ellwood Prod	1202751	CHM,POLYMER,CEDARFLOC 554,2300LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	S161	Scranton Sewer	1202172	CHM,POLYMER,CATIONC CEDRFLOC 347,275GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	S161	Scranton Sewer	1202174	CHM,POLYMER,CATIONC CEDRFLOC 349,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	S161	Scranton Sewer	1203611	**CHM,POLYMER,CEDARFLOC 352,230 GA, TOTE**	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CEDARCHEM LLC	S161	Scranton Sewer	1203612	**CHM,POLYMER,CEDARFLOC 352,BULK**	[redacted]	1/1/24 - 12/31/24	$ [redacted]
TN	CEDARCHEM LLC	P701	Chattanooga Prod	1200706	CHM,PACL,PLYMR CEDR CHEM 901,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
TN	CEDARCHEM LLC	P701	Chattanooga Prod	1202211	CHM,POLYMER,CEDARFLOC 502,275GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
TN	CEDARCHEM LLC	P701	Chattanooga Prod	1202321	CHM,POLYMER, CC DF5109 DEFOAMER,460LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	CEDARCHEM LLC	P752	Hopewell Prod	1202541	CHM,POLYMER,NONIONC CEDRFLOC 550,275GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CEDARCHEM LLC	P652	Weston Prod	1201113	CHM,PLYMR,CATIONC CEDRFLOC 340,55G	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CEDARCHEM LLC	P658	Fayetteville Prod	1200812	CHM,POLYMER,CATIONC CEDRFLOC 526,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]

WV	CEDARCHEM LLC	P658	Fayetteville Prod	1200819	CHM,POLYMER,NONIONC SPRFLOC 1986N,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CEDARCHEM LLC	P661	Huntington Prod	1200760	CHM,POLYMER,CATIONC CEDRFLOC 524,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]

Non-Regulated

2024 Supplier Name	Effective Dates	Plant Name	Chemical	Unit of Measure	Container Type	Physical Delivery Address	Est. Annual Volume	2024
Cedarchem	12/31/2023 - 12/31/2024	Fort Leavenworth	CedarFloc 528	Pounds	55GA Drum	1 Hastings Way Bldg 25 Fort Leavenworth, KS. 66027	[redacted]	$ [redacted]
Cedarchem	12/31/2023 - 12/31/2024	Tolt WTP	Polymer - Anionic	Pounds	55 Gal Drum	39025 NE Fork Road Duvall, WA. 98019-1029	[redacted]	$ [redacted]
Cedarchem	12/31/2023 - 12/31/2024	Tolt WTP	Polymer - Cationic	Pounds	Bulk	39025 NE Fork Road Duvall, WA. 98019-1029	[redacted]	$ [redacted]
Cedarchem	12/31/2023 - 12/31/2024	Tolt WTP	Polymer - Anionic	Pounds	55 Gal Drum	39025 NE Fork Road Duvall, WA. 98019-1029	[redacted]	$ [redacted]

CEDARCHEM 2024 Chemical Pricing Agreement

Final Audit Report 2023-12-18

Created:	2023-12-06
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
UNIVAR SOLUTIONS USA INC.

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and **Univar Solutions USA Inc.** with the effective date of December 31, 2023 (the "Agreement") is made and dated this 5th day of December, 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Univar Solutions USA Inc**. ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Univar Solutions USA, Inc.

By: Raven Claudio
Raven Claudio (Dec 11, 2023 09:43 MST)

Print: Raven Claudio

Title: Municipal Bid Specialist

American Water Works Service Company, Inc.

By: Thomas O'Drain

Print: Thomas O'Drain

Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit : Regulated

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	Shipment UOM	SAP TOTAL	Effective Dates	2024
CA	UNIVAR USA INC	P404	Monterey Prod	1200611	CHM,FERRIC,CHLORID,38% 55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P404	Monterey Prod	1200613	CHM,FERRIC,CHLORID,38%,MINI BULK	MiniBulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
CA	UNIVAR USA INC	P404	Monterey Prod	1200927	CHM,SODIUM HYDROXIDE,50%,5GA	5 Gallon Container	- [redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P404	Monterey Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$ [redacted]

CA	UNIVAR USA INC	P404	Monterey Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P404	Monterey Prod	1201861	CHM,SODIUM HYPOCHLORITE,12.5%,4X1GAL	Four 1 Gallon Containers	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P405	Larkfield Prod	1200615	CHM,FERRIC,CHLORID,45%,275 GA	275 Gallon Tote	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P405	Larkfield Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
CA	UNIVAR USA INC	P408	Geyserville Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Carboy	[redacted]	1/1/24 - 6/30/24	$ [redacted]
CA	UNIVAR USA INC	P411	Hillview_Prod	1200611	CHM,FERRIC,CHLORID,38% 55GA	55 Gallon	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR USA INC	P411	Hillview_Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P403	Sacramento Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P404	Monterey Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
CA	UNIVAR	P404	Monterey Prod	1200929	CHM,SODIUM HYDROXIDE,50%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P404	Monterey Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P405	Larkfield Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P406	Los Angeles Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P406	Los Angeles Prod	1201251	CHM,SOD HYPO,13%,MINI BULK,Patton Well	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
CA	UNIVAR	P406	Los Angeles Prod	1201252	CHM,SOD HYPO,13%,MINI BULK,Wiley Well	Mini Bulk	[redacted]	TBD	$ [redacted]
CA	UNIVAR	S404	Monterey Sewer	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	UNIVAR USA INC	P301	Champaign Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]

IL	UNIVAR USA INC	P306	Peoria Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	UNIVAR USA INC	P308	Alton Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	UNIVAR USA INC	P310	Interurban E StLouis P	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	UNIVAR USA INC	P311	Interurban Granite P	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	UNIVAR USA INC	P552	Muncie Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	UNIVAR USA INC	P557	Warsaw Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	UNIVAR USA INC	P566	Southern Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	UNIVAR USA INC	P602	Lexington Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MD	UNIVAR USA INC	P901	Bel Air Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
MD	UNIVAR USA INC	P901	Bel Air Prod	1200641	CHM,HFS ACID,23%,15GA	15 Gallon	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MD	UNIVAR USA INC	P901	Bel Air Prod	1200646	CHM,HFS ACID,23%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MD	UNIVAR USA INC	P901	Bel Air Prod	1200922	CHM,SODIUM HYDROXIDE,50%,15GA 402	15 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
MD	UNIVAR USA INC	P901	Bel Air Prod	1200931	CHM,SODIUM HYPOCHLORITE,13%,15GA	15 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
MO	UNIVAR USA INC	P353	Joplin Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	P359	St Louis Central Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	P359	St Louis Central Prod	1203081	CHM,CALCIUM HYPO,ACCUTAB,60LB	60 Pound	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	P360	St Louis North Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]

MO	UNIVAR USA INC	P361	St Louis South Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	P362	St Louis Meramec Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	P387	Garden City_PLT	1200877	CHM,SODIUM PERMANGANATE,20%,55GA	55 GA drum	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	S352	Jefferson City Sewer	1201114	CHM,CAL HYPO,TAB 2 5/8"X13/16"70% CHLOR	used in a tablet feeder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	UNIVAR USA INC	S373	Anna Meadows Sewer	1201114	CHM,CAL HYPO,TAB 2 5/8"X13/16"70% CHLOR	45 lb buckets	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P201	Atlantic Cape May Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P202	Somerset Mercer Prod	1200646	CHM,HFS ACID,23%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P202	Somerset Mercer Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200638	CHM,HYDROGEN PEROXIDE,31%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200639	CHM,HYDROGEN PEROXIDE,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200888	CHM,SODIUM ALUMINATE,38.5%,30GA	30 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200895	CHM,SODIUM BISULFITE,38%,55GA 310	Drum	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P203	Burlington Camden Prod	1200926	CHM,SODIUM HYDROXIDE,50%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P204	Canal Road Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P208	Union Middlesex Prod	1200666	CHM,PHOS,ORTH-PLY CARUS AQUA MAG,55GAL	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P212	Lakewood Prod	1202176	CHM,ACID,HYDROCHLORIC,15%, BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]

NJ	UNIVAR USA INC	P214	Raritan-Millstone Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P214	Raritan-Millstone Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P214	Raritan-Millstone Prod	1201582	CHM,PHOSPHATE,PLY CARUS 1100, 55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P214	Raritan-Millstone Prod	1202902	CHM,NEUTRAL,DECHLOR GRANULES,VITA-D,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P216	Essex Passaic Prod	1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	55 GA	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P218	Monmouth Prod	1200648	CHM,HFS ACID,23%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	UNIVAR USA INC	P218	Monmouth Prod	1201541	CHM,CALCIUM CHLORIDE,32%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P218	Monmouth Prod	1203291	CHM,SODIUM PERMANGATE,40%,3400LB,TOTE	3400 lb tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
NJ	UNIVAR USA INC	P219	Shoreland Prod 1	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P102	Bangor Prod	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P102	Bangor Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P106	Pocono Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	55 Gal Drums	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P106	Pocono Prod	1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	5 Gallon Pail	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P106	Pocono Prod	1200926	CHM,SODIUM HYDROXIDE,50%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P106	Pocono Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P106	Pocono Prod	1200938	CHM,SODIUM HYPOCHLORITE,13%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]

PA	UNIVAR USA INC	P106	Pocono Prod	1200980	CHM,ZINC,CHLORIDE,1:5,30GA	30 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200552	CHM,ALUM,SULFAT LIQUID,50%,BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200595	CHM,CHLORINE,100%,100LB CYLINDER	100 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200870	CHM,POTASSIUM PERMANGANATE,100%,330LB	330 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200914	CHM,SODIUM HYDROXIDE,25%,330GA	330 Gallon Tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P107	Susquehanna Prod	1200993	CHM,ZINC,1:10,50LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P109	Frackville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P109	Frackville Prod	1200915	CHM,SODIUM HYDROXIDE,25%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P112	Milton / White Deer P	1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	55 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P112	Milton / White Deer P	1200870	CHM,POTASSIUM PERMANGANATE,100%,330LB	330 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P112	Milton / White Deer P	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P112	Milton / White Deer P	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200641	CHM,HFS ACID,23%,15GA	15 GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200643	CHM,HFS ACID,23%,30GA	30 GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]

PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	30 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P113	Phillipsburg Prod	1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	5 Gallon Pail	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P114	Glen Alsace Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P116	Penn Water Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P117	Royersford Prod	1200556	CHM,AMMONIA,ANHYDROUS,100%,150LB	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P117	Royersford Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P117	Royersford Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P117	Royersford Prod	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P118	Yardley Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P118	Yardley Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P118	Yardley Prod	1201461	CHM,AMMONIUM SULFATE,LIQUID,40%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P119	Clarion Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P119	Clarion Prod	1200702	CHM,PACL,DELPC2020, BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P119	Clarion Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P121	Kane Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]

PA	UNIVAR USA INC	P121	Kane Prod	1200646	CHM,HFS ACID,23%,55GA	55 Gallon	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P121	Kane Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P121	Kane Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P123	New Castle Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P124	Punxsutawney P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P125	Warren Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P126	Butler Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	100 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P126	Butler Prod	1200702	CHM,PACL,DELPC2020, BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P127	Kittanning Prod	1200916	CHM,SODIUM HYDROXIDE,25%,BULK 403	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P128	Brownsville Prod	1200555	CHM,AMMONIA,ANHYDROUS,100%,100LB	100 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P128	Brownsville Prod	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P128	Brownsville Prod	1200702	CHM,PACL,DELPC2020, BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P132	Pittsburgh Hays Mine P	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P132	Pittsburgh Hays Mine P	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P133	Pittsburgh Aldrich P	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P133	Pittsburgh Aldrich P	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]

PA	UNIVAR USA INC	P134	Silver Spring Prod	1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	Mini Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P135	West Shore Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P136	Coatesville Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P136	Coatesville Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P136	Coatesville Prod	1202176	CHM,ACID,HYDROCHLORIC,15%, BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P138	Boggs Township Prod	1200705	CHM,POLYMER,DELTA FLOC 807,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P138	Boggs Township Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P139	Nittany Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P140	S W B Brownell Prod	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P140	S W B Brownell Prod	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P141	Ceasetown WTP	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P141	Ceasetown WTP	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P143	S W B Crystal Lake P	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P143	S W B Crystal Lake P	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P143	S W B Crystal Lake P	1200702	CHM,PACL,DELPC2020, BULK	Mini Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P143	S W B Crystal Lake P	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]

PA	UNIVAR USA INC	P144	S W B Fallbrook P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P144	S W B Fallbrook P	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P144	S W B Fallbrook P	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P145	S W B Forest City P	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P145	S W B Forest City P	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	- [redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P145	S W B Forest City P	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	- [redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P146	S W B Huntsville P	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P147	S W B Nesbitt P	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P147	S W B Nesbitt P	1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	50 Pound Bag	- [redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P147	S W B Nesbitt P	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P148	S W B Lake Scranton P	1200717	CHM,POLYMER,ANIONC SPRFLC A-130,50LB	50 Pound Bag	- [redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P148	S W B Lake Scranton P	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	P149	S W B Watres P	1200829	CHM,POLYMER,NONIONC SPRFLOC N300,50LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P149	S W B Watres P	1200871	CHM,POTASSIUM PERMANGANATE,100%,55LB	55 Pound	- [redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P151	White Deer Creek Prod	1200926	CHM,SODIUM HYDROXIDE,50%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P151	White Deer Creek Prod	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	P155	Steelton_PROD	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]

PA	UNIVAR USA INC	P155	Steelton_PROD	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	p155	Steelton_PROD	1200702	CHM,PACL,DELPC2020	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	p155	Steelton_PROD	1203521	ZINC,CHLORIDE,1:5,CARUS 3280	55 gallon drum	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S104	Lehman Pike Sewer	1200891	CHM,SODIUM BISULFITE,38%,15GA	15 Gal	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S104	Lehman Pike Sewer	1201060	CHM,SODIUM ALUMINATE,38.5%,30GA	30 Gallon Drum	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S106	Pocono Sewer	1201018	CHM,MAGNESIUM HYDROXIDE,53%,55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S114	EXETER_WW	1200898	CHM,SODIUM BISULFITE,38%,TOTE	330 GA tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S117	Royersford_WW	1202632	CHM,SODIUM BISULFITE,38%,MINI BULK	Mini Bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S119	Clarion Sewer	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	S121	Kane_WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S121	Kane_WW	1200611	CHM,FERRIC,CHLORID,38% 55GA	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S121	Kane_WW	1200895	CHM,SODIUM BISULFITE,38%,55GA 310	55 Gallon	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S129	McKeesport WW	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	S129	McKeesport WW	1200597	CHM,CHLORINE,100%,2000LB CYLINDER	2000 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	S139	Claysville Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	S139	Claysville Sewer	1200701	CHM,PACL,DELPC2020,55GA	55 Gal	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	UNIVAR USA INC	S157	Paint-Elk Twp Sewer	1200596	CHM,CHLORINE,100%,150LB CYLINDER	150 Pound Cylinder	[redacted]	1/1/24 - 6/30/24	$ [redacted]

PA	UNIVAR USA INC	S161	Scranton Sewer	1200914	CHM,SODIUM HYDROXIDE,25%,330GA	330 Gallon Tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S189	Turbotville_SEWER	1200551	CHM,ALUM,SULFAT LIQUID,50%,55GA	55 GA	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S190	York_WW	1200942	CHM,SODIUM HYPOCHLORITE,13%,MINI BULK	mini bulk	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S190	York_WW	1203212	CHM,MICROC 2000,265GA, TOTE	265 GA tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR	S136	Coatesville Sewer	1200630	CHM,LIME,HYDRATED,50 LB	50 Pound Bag	[redacted]	1/1/24 - 6/30/24	$ [redacted]
PA	UNIVAR USA INC	S106	Pocono Sewer	1203632	CHM,MAGNESIUM HYDROXIDE,53%,2800LB,TOTE	2800 lb Tote	[redacted]	1/1/24 - 6/30/24	$ [redacted]
TN	UNIVAR USA INC	P701	Chattanooga Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	P752	Hopewell Prod	1200639	CHM,HYDROGEN PEROXIDE,BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	P752	Hopewell Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	P752	Hopewell Prod	1200928	CHM,SODIUM HYDROXIDE,50%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	P752	Hopewell Prod	1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	P754	Eastern Prod	1200939	CHM,SODIUM HYPOCHLORITE,13%,5GA	5 Gallon Container	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	S755	Prince William WW- Section 1	1201864	CHM,MICROC3000,BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	UNIVAR USA INC	S756	Prince William WW- Section 2	1201864	CHM,MICROC3000,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	UNIVAR USA INC	P656	Bluestone Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	UNIVAR USA INC	P660	Bluefield Prod	1200648	CHM,HFS ACID,23%,MINI BULK	Bulk	- [redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	UNIVAR USA INC	P661	Huntington Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]

WV	UNIVAR USA INC	P662	Kanawha Valley Prod	1200647	CHM,HFS ACID,23%,BULK	Bulk	[redacted]	1/1/24 - 12/31/24	$ [redacted]

2024-A Price Exhibit : Non-regulated

2024 Supplier Name	Plant Name	Chemical	Unit of Measure	Est. Annual Volume	2024	Lowest Supplier	Lowest Price
Univar	Camden Morris Delair WTP	CHM,CARUS 3180, Zinc Chloride 1:3	Gallons		$ [redacted]	1/1/2024 – 6/30/2024	$ [redacted]
Univar	Fort Leavenworth	Ammonium Sulfate	Gallons	4400 Gallons	$ [redacted]	1/1/2024 – 3/31/2024	$ [redacted]
Univar	Fort Leavenworth	Sodium Fluoride	Pounds	1800 Pounds	$ [redacted]	1/1/2024 – 3/31/2024	$ [redacted]
Univar	Fort Meade WTP	Caustic Soda	Gallons	60620 Gallons	$ [redacted]	1/1/2024 – 12/31/2024	$ [redacted]
Univar	Fort Sill WTP	Sodium Hypochlorite 12.5 % (Water)	Gallons	667 Gallons	$ [redacted]	1/1/2024 – 3/31/2024	$ [redacted]
Univar	Ft Leonard Wood	Polyaluminum Chloride	Pounds	18,200 gallons	$ [redacted]	1/1/2024 – 12/31/2024	$ [redacted]
Univar	Hill AFB	12.5% Sodium Hypochlorite	Gallons	7500 gal	$ [redacted]	1/1/2024 – 6/30/2024	$ [redacted]
Univar	Tolt WTP	Ferric Chloride	Dry Tons	239,020 lbs	$ [redacted]	1/1/2024 – 6/30/2024	$ [redacted]
Univar	Tolt WTP	Hydrofluorosilicic Acid	Pounds	1042441 Pounds	$ [redacted]	1/1/2024 – 12/31/2024	$ [redacted]
Univar	WILCOX - Fort AP Hill	SODIUM ALUMINATE	Pounds	32000 lbs.	$ [redacted]	1/1/2024- 3/31/2024	$ [redacted]

Univar	WILCOX - Fort AP Hill	Ammonium Sulfate	Pounds	[redacted] lbs.	$ [redacted]	1/1/2024-3/31/2024	$ [redacted]
Univar	WILCOX - Fort AP Hill	Sodium Hypochlorite, 12.5%	pail	[redacted] gal	$ [redacted]	1/1/2024-3/31/2024	$ [redacted]
Univar	WILCOX - Fort AP Hill	Micro C- 2000	drum	[redacted] lbs.	$ [redacted]	1/1/2024-3/31/2024	$ [redacted]
Univar	Ft. Belvoir, VA	sodium hypochlorite	gallons	[redacted] gallons	$ [redacted]	1/1/2024-3/31/2024	$ [redacted]

Univar 2024 Chemical Pricing Agreement

Final Audit Report 2023-12-18

Created:	2023-12-11
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOY8sMyr6Z4YuPZLHIkb93AYc1OUnke6f

"Univar 2024 Chemical Pricing Agreement" History

Document created by Rishi Vardya (rishi.vardya@amwater.com)
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Signer raven.claudio@univarsolutions.com entered name at signing as Raven Claudio
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AMENDMENT TO THE
AGREEMENT TO SUPPLY POTABLE WATER TREATMENT CHEMICALS BETWEEN
AMERICAN WATER WORKS SERVICE COMPANY, INC. AND
CARUS, LLC.

This Amendment (the "Amendment") to the Agreement to Supply Potable Water Treatment Chemicals between American Water Works Service Company, Inc. and Carus, LLC, with the effective date of December 31, 2023 (the "Agreement") is made and dated this 27th day of November , 2023 ("Effective Date") by **American Water Works Service Company, Inc.** ("Services") and **Carus, LLC.** ("Chemical Supplier").

RECITALS

WHEREAS, the parties entered into the Agreement pursuant to which Chemical Supplier was to provide and deliver certain Chemicals to Services; and

WHEREAS, Chemical Supplier and Services desire to set forth in this Amendment certain pricing modifications to the Agreement; and,

WHEREAS, the parties agree that all such pricing modifications will take effect as of December 31, 2023 (the "Commencement Date") and

NOW, THEREFORE, in consideration of the Recitals and the mutual covenants hereinafter contained, it is agreed by the parties that the Agreement is amended as follows:

1. **Exhibit A —Pricing**. As of the Commencement Date, Exhibit A– Pricing ("Exhibit A"), which is attached hereto as Attachment 1 and incorporated herein in its entirety will be amended to Exhibit 2024-A– Pricing. The parties agree that prices listed in Exhibit A shall be effective pursuant to their respective effective dates provided in Exhibit -A.

The parties agree that all open purchase orders as of the Effective Date shall: (i) remain in effect; (ii) be honored on the terms thereof; and (iii) shall not be subject to any changes as set forth in this Amendment.

2. As of the Commencement Date, all references to "Exhibit A" in the Agreement shall mean "Exhibit 2024-A".

3. **Other Provisions.** All terms and conditions of the Agreement, as previously amended, shall remain unchanged and in full force and effect to the extent not modified by this Amendment. Any capitalized terms used but not defined herein shall have the meaning set forth in the Agreement, as amended.

4. This Amendment may be executed in any number of original counterparts. All such counterparts shall constitute one and the same Amendment.

IN WITNESS WHEREOF, Services and Chemical Supplier have executed this Amendment as of the Effective Date.

Carus, LLC

By: Andy Johnston
Andy Johnston (Dec 19, 2023 10:13 EST)

Print: Andy Johnston

Title: CEO

American Water Works Service Company, Inc.

By: Thomas O'D-

Print: Thomas O'Drain

Title: Director of National Categories and Corporate Procurement

2024-A Price Exhibit

St	2024 Supplier	SAP Plant	Plant	SAP #	Material Description	SAP TOTAL	Effective Dates	2024
CA	CARUS LLC	P404	Monterey Prod	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
CA	CARUS LLC	P404	Monterey Prod	1201601	CHM,ZINC,CHLORIDE,1:5,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
CA	CARUS LLC	P404	Monterey Prod	1202932	CHM,ZINC,CHLORIDE,1:5,MINI-BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
CA	CARUS LLC	P406	Los Angeles Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
CA	CARUS LLC	P408	Geyserville Prod	1202641	CHM,PHOSPHORIC ACID,ORTHO,100%,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IA	CARUS LLC	P501	Clinton Prod	1200654	CHM,MANGANESE SULFATE,LIQUID,29%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IA	CARUS LLC	P501	Clinton Prod	1200674	CHM,PHOS,ORTH-PLY CARUS K-5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IA	CARUS LLC	P501	Clinton Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IA	CARUS LLC	P502	Quad Cities Prod	1200667	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P303	Sterling Prod	1200671	CHM,PHOSPHATE,ORTH-PLY CARUS 8400,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P305	Pekin Prod	1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	Carus LLC	P306	Peoria Prod	1200666	CHM,PHOS,ORTH-PLY CARUS AQUA MAG,55GAL	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	Carus LLC	P306	Peoria Prod	1200870	CHM,POTASSIUM PERMANGANATE,100%,330LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P306	Peoria Prod	1201602	CHM,PHOSPHATE,ORTH-PLY BLEND,SK7840	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P307	Lincoln Prod	1200880	CHM,SODIUM PERMANGANATE,20%,MINI BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]

IL	Carus LLC	P309	Cairo Prod	1202821	CHM,ZINC,CHLORID,1:3,3520 LB TOTE,CAR3180	[redacted]	1/1/24 - 3/31/24	$ [redacted]
IL	CARUS LLC	P310	Interurban E StLouis P	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P311	Interurban Granite P	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P313	Chicago Metro Prod	1200649	CHM,HFS ACID,23%,TOTE	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IL	CARUS LLC	P313	Chicago Metro Prod	1201403	CHM,ORTHO-POLY P, CARUS C8400-TOTE	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P551	Kokomo Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P551	Kokomo Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P552	Muncie Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P553	Richmond Prod	1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P556	Wabash Prod	1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P557	Warsaw Prod	1203503	CHM,PHOSPHATE,PLY CARUS 2150,40GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P558	West Lafayette Prod	1200667	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P560	Crawfordsville Prod	1200667	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P564	Terre Haute Prod	1200667	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	Carus LLC	P566	Southern Prod	1200667	CHM,PHOSPHATE,ORTH-PLY CARUS 8600,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P569	Northwest Prod	1200689	CHM,PHOSPHORIC ACID,ORTHO,36%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
IN	CARUS LLC	P571	Johnson County Prod	1200856	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]

KY	CARUS LLC	P602	Lexington Prod	1200665	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
KY	CARUS LLC	P602	Lexington Prod	1200879	CHM,SODIUM PERMANGANATE,20%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MD	CARUS LLC	P901	Bel Air Prod	1200980	CHM,ZINC,CHLORIDE,1:5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P351	Brunswick Prod	1201253	CHM,ORTHO-POLY P,AQUA MAG 9100,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P352	Jefferson City Prod	1200856	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P355	Parkville Prod	1200663	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P357	St Joseph Prod	1200679	CHM,ORTHO-POLY P,AQUA MAG 9100,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P359	St Louis Central Prod	1200679	CHM,ORTHO-POLY P,AQUA MAG 9100,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P360	St Louis North Prod	1200679	CHM,ORTHO-POLY P,AQUA MAG 9100,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P361	St Louis South Prod	1200678	CHM,ORTHO-PLY P,AQUA MAG 9100,627LB DRM	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P361	St Louis South Prod	1200679	CHM,ORTHO-POLY P,AQUA MAG 9100,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P362	St Louis Meramec Prod	1200678	CHM,ORTHO-PLY P,AQUA MAG 9100,627LB DRM	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	Carus LLC	P363	Warrensburg Prod	1200678	CHM,ORTHO-PLY P,AQUA MAG 9100,627LB DRM	[redacted]	1/1/24 - 12/31/24	$ [redacted]
MO	CARUS LLC	P378	Jaxson Estates Prod	1203021	CHM,PHOSPHATE,PLY CARUS 1100, 5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P204	Canal Road Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P210	Hunterdon Warren Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P212	Lakewood Prod	1200668	CHM,PHOSPHATE,ORTH-PLY CARUS 1000,348LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]

NJ	CARUS LLC	P212	Lakewood Prod	1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P212	Lakewood Prod	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P212	Lakewood Prod	1203391	CHM,SOD ORTHO PHOS,28%,CARUS 4500,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P214	Raritan-Millstone Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P214	Raritan-Millstone Prod	1200873	CHM,POTASSIUM PERMANGANATE,100%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P216	Essex Passaic Prod	1200665	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P216	Essex Passaic Prod	1200669	CHM,PHOSPHATE,ORTH-PLY CARUS 8500,58LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	Carus LLC	P216	Essex Passaic Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	Carus LLC	P216	Essex Passaic Prod	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
NJ	CARUS LLC	P218	Monmouth Prod	1200668	CHM,PHOSPHATE,ORTH-PLY CARUS 1000,348LB	[redacted]	1/1/24 - 3/31/24	$ [redacted]
NJ	CARUS LLC	P218	Monmouth Prod	1200692	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P101	Abington Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P101	Abington Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P102	Bangor Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P103	Blue Mount Nazareth P	1200982	CHM,ZINC,CHLORIDE,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P103	Blue Mount Nazareth P	1203191	CHM,ZINC,CHLORIDE,1:10, WHITE BAG, 50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P104	Lehman Pike Prod	1200857	CHM,PHOSPHATE,POLY WSU319 CALCIQ MW,55GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]

PA	CARUS LLC	P104	Lehman Pike Prod	1202351	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,55GAL	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P107	Susquehanna Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P107	Susquehanna Prod	1201981	CHM,PHOSPHATE,ORTH-PLY CARUS 8100,30GAL	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P109	Frackville Prod	1200861	CHM,PHOSPHATE,POLY CALGON C5,5GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P109	Frackville Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P110	Hershey Prod	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P112	Milton / White Deer P	1200980	CHM,ZINC,CHLORIDE,1:5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P114	Glen Alsace Prod	1200672	CHM,PHOS,ORTH-PLY CARUS 8400,336LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P114	Glen Alsace Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P114	Glen Alsace Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P115	Norristown Prod	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P116	Penn Water Prod	1200662	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,339LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P117	Royersford Prod	1200958	CHM,SODIUM ZINC,METASHANNOCOR,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P118	Yardley Prod	1200859	CHM,PHOSPHATE,POLY CALGON C5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P118	Yardley Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P118	Yardley Prod	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P119	Clarion Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]

PA	CARUS LLC	P121	Kane Prod	1200980	CHM,ZINC,CHLORIDE,1:5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P122	Ellwood Prod	1201171	CHM,PHOSPHORIC ACID,ORTHO,75%,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P123	New Castle Prod	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P124	Punxsutawney P	1200992	CHM,ZINC,ONDEO C39,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P125	Warren Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P126	Butler Prod	1200690	CHM,PHOSPHORIC ACID,ORTHO,75%,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P128	Brownsville Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P132	Pittsburgh Hays Mine P	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P133	Pittsburgh Aldrich P	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P134	Silver Spring Prod	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P135	West Shore Prod	1200981	CHM,ZINC,CHLORIDE,1:5,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P136	Coatesville Prod	1201174	CHM,PHOSPHATE,ORTH-PLY CARUS 8700,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P140	S W B Brownell Podr	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P141	Ceasetown WTP	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P143	S W B Crystal Lake P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P144	S W B Fallbrook P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P145	S W B Forest City P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]

PA	CARUS LLC	P146	S W B Huntsville P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	Carus LLC	P147	S W B Nesbitt P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P148	S W B Lake Scranton P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P149	S W B Watres P	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
PA	CARUS LLC	P151	White Deer Creek Prod	1200980	CHM,ZINC,CHLORIDE,1:5,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
TN	Carus LLC	P701	Chattanooga Prod	1200989	CHM,ZINC,SULFATE,1:10,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	CARUS LLC	P752	Hopewell Prod	1200988	CHM,ZINC,SULFATE,1:10,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	CARUS LLC	P752	Hopewell Prod	1200989	CHM,ZINC,SULFATE,1:10,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
VA	CARUS LLC	P752	Hopewell Prod	1203392	CHM,SOD ORTHO PHOS,28%,CARUS 4500,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	Carus LLC	P652	Weston Prod	1200993	CHM,ZINC,1:10,50LB	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CARUS LLC	P654	Gassaway Prod	1200974	CHM,ZINC,CHLORIDE,1:3,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	Carus LLC	P656	Bluestone Prod	1200989	CHM,ZINC,SULFATE,1:10,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	Carus LLC	P658	Fayetteville Prod	1200988	CHM,ZINC,SULFATE,1:10,30GA	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CARUS LLC	P660	Bluefield Prod	1200989	CHM,ZINC,SULFATE,1:10,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CARUS LLC	P661	Huntington Prod	1200977	CHM,ZINC,CHLORIDE,1:3,BULK	[redacted]	1/1/24 - 12/31/24	$ [redacted]
WV	CARUS LLC	P662	Kanawha Valley Prod	1201561	CHM,ZINC,CHLORIDE,1:10,BULK CARUS 3380	[redacted]	1/1/24 - 12/31/24	$ [redacted]

Non-Regulated

2024 Supplier Name	Effective Dates	Plant Name	Chemical	Unit of Measure	Container Type	Physical Delivery Address	Est. Annual Volume	2024
Carus	12/31/2023 - 12/31/2024	Camden Morris Delair WTP	CHM,CARUS 3180, Zinc Chloride 1:3 (BULK)	Pounds	Bulk	8900 Zimmerman Ave, Pennsauken, NJ 08110	[redacted]	$ [redacted]

Carus 2024 Chemical Pricing Agreement

Interim Agreement Report 2023-12-12

Created:	2023-12-07
By:	Rishi Vardya (rishi.vardya@amwater.com)
Status:	Out for Signature
Transaction ID:	CBJCHBCAABAAK9KtWAOdslwphLUeE11x3RxuqnI1Pa-9

Agreement History

Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"Carus 2024 Chemical Pricing Agreement" History

Document created by Rishi Vardya (rishi.vardya@amwater.com)
2023-12-07 - 3:19:49 PM GMT

Document emailed to Barbie Smith (barbie.smith@caruscorporation.com) for signature
2023-12-07 - 3:20:21 PM GMT

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Acrobat Sign

Invoice

Invoice Number	1250
Invoice Date	Mar 31, 2023
Supply Date	Mar 31, 2023
Currency	USD (US Dollar)
Purchase Order	4500022034
Payment Terms	60 days net

Supplier
Zeta Solutions LLC
4 Long Shoals Rd
STE B466
Arden, NC 28704
US (United States)

704-441-4142

Customer
Tennessee American Water Company
1 Water St
Camden, NJ 08102-1658
US (United States)

8667778426

8565199733

Ship To
Chattanooga Prod_PLT_Ctlco
1003 Riverside Dr
Chattanooga, TN 37406-4304
US (United States)

#	PO Item	Description	Unit	Qty	Unit Price	Line Total
1	10	ZetaFLOC 73	LB (Pound)	[redacted]	$[redacted]	$[redacted].00

Subtotal	$[redacted]
Total Tax Amount	$0.00
Invoice Amount	$[redacted]

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ZETA SOLUTIONS

Zeta Solutions, LLC
4 Long Shoals Rd Ste B466
Arden, NC 28704
Customerservice@zetawatersolutions.com
zetawatersolutions.com

Invoice 1250

BILL TO
Tennessee American Water
1 Water Street
Camden, NJ 08102

SHIP TO
Tennessee American Water
1003 Riverside Dr
Chattanooga, TN 37406

DATE
03/29/2023

PLEASE PAY
[redacted]

DUE DATE
05/13/2023

SHIP DATE	SHIP VIA	TRACKING NO.	CUSTOMER/END USER PO NUMBER	DELIVERY DATE REQUESTED
03/29/2023	SAIA	107193261101	4500022034	03/31/2023

ITEM	DESCRIPTION	TOTAL QUANITY	UNIT PRICE	AMOUNT
ZetaFLOC 73	TWO (2) each of the 2300-lb. TOTES of ZetaFLOC 73 Emulsion Polymer	[redacted]	[redacted]	[redacted]

Please Remit To:
Zeta Solutons, LLC
4 Long Shoals Rd
Ste B466
Arden, NC 28704

Customerservice@zetawatersolutions.com

SUBTOTAL	[redacted]
TAX	0.00
TOTAL	[redacted]
TOTAL DUE	$[redacted]

THANK YOU.

Thank you for partnering with Zeta Solutions!

Invoice

Invoice Number	1251
Invoice Date	Mar 31, 2023
Supply Date	Mar 30, 2023
Currency	USD (US Dollar)
Purchase Order	4500022035
Payment Terms	60 days net

Supplier
Zeta Solutions LLC
4 Long Shoals Rd
STE B466
Arden, NC 28704
US (United States)

704-441-4142

Customer
Tennessee American Water Company
1 Water St
Camden, NJ 08102-1658
US (United States)

8667778426

8565199733

Ship To
Chattanooga Prod_PLT_Chlco
1003 Riverside Dr
Chattanooga, TN 37406-4304
US (United States)

#	PO Item	Description	Unit	Qty	Unit Price	Line Total
1	10	ZS-1116DF	LB (Pound)	[redacted]	$[redacted]	$[redacted]

Subtotal	[redacted]
Total Tax Amount	$0.00
Invoice Amount	[redacted]

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ZETA SOLUTIONS

Zeta Solutions, LLC
4 Long Shoals Rd Ste B466
Arden, NC 28704
Customerservice@zetawatersolutions.com
zetawatersolutions.com

Invoice 1251

BILL TO	SHIP TO	DATE	PLEASE PAY	DUE DATE
Tennessee American Water 1 Water Street Camden, NJ 08102	Tennessee American Water 1003 Riverside Dr Chattanooga, TN 37406	03/31/2023	[redacted]	05/15/2023

SHIP DATE	CUSTOMER/END USER PO NUMBER	DELIVERY DATE REQUESTED
03/29/2023	4500022035	03/31/2023

ITEM	DESCRIPTION	TOTAL QUANITY	UNIT PRICE	AMOUNT
ZS-1116DF Defoamer	ONE (1) each of the 460-lb. DRUM of ZS-1116DF Defoamer	[redacted]	[redacted]	[redacted]

Please Remit To:
Zeta Solutons, LLC
4 Long Shoals Rd
Ste B466
Arden, NC 28704

Customerservice@zetawatersolutions.com

SUBTOTAL	[redacted]
TAX	0.00
TOTAL	[redacted]
TOTAL DUE	$[redacted]

THANK YOU.

Thank you for partnering with Zeta Solutions!

Tennessee-American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Response To CAD 01-007

Chemical Usage By Month at Plant 701 - Chattanooga Production

Plant	Plant Name	Material	Material Description	Chemical Family	Jan-23 Quantity	Feb-23 Quantity	Mar-23 Quantity	Apr-23 Quantity	May-23 Quantity	Jun-23 Quantity	Jul-23 Quantity	Aug-23 Quantity	Sep-23 Quantity	Oct-23 Quantity	Nov-23 Quantity	Dec-03 Quantity	Jan-24 Quantity	Feb-24 Quantity	Mar-24 Quantity	Total Quantity
P701	Chattanooga Prod	1200647	CHM,HFS ACID,23%,BULK	HFS (Fluoride)	33,284	33,080	30,653	29,973	38,911	37,359	37,826	37,241	35,695	41,636	32,637	31,514	35,855	34,517	33,232	523,414
P701		1200706	CHM,PACL,PLYMR CEDR CHEM 901,BULK	Chemicals - Other	155,538	136,296	169,851	130,427	113,011	128,648	129,519	108,358	101,441	99,223	99,746	130,582	188,609	140,677	159,575	1,991,501
P701		1200844	CHM,POLYMER,CEDARFLOC 560,55LB	Polymers	1															1
P701		1200941	CHM,SODIUM HYPOCHLORITE,13%,BULK	Sodium Hypochlorite	264,754	233,117	274,987	279,200	303,375	347,545	375,609	401,888	368,375	344,858	286,605	283,197	310,181	227,915	283,224	4,584,830
P701		1200989	CHM,ZINC,SULFATE,1:10,BULK	Phosphates	33,413	29,173	34,841	35,405	44,784	49,806	54,153	53,194	50,598	49,071	39,888	35,713	39,624	71,500	33,704	654,867
P701		1202211	CHM,POLYMER,CEDARFLOC 502,275GA	Polymers	5,323	3,135	4,584	1,466	1,768	4,839	2,395	3,864	4,853	681						32,908
P701		1202321	CHM,POLYMER, CC DF5109 DEFOAMER,460LB	Polymers	182	163	240				105	483	46	46	118					1,383
P701		1203141	CHM,POLYMER CEDARFLOC 1340	Polymers			3,008													3,008
P701		1203201	CHM,WATERCARB800,SUB-BITUM,800IODINE,BUL	Chemicals - Other										34,285	4,701					38,986
P701		1203571	CHM,POLYMER, ZETA FLOC 73, TOTE, 2300LB	Polymers			4,600							3,043	2,264	2,307	3,307	2,451	2,100	20,072
P701		1203572	CHM,DEFOAMER,ZETA ZS-1116DF,DRUM,55GA	Polymers			460								122	115		41	130	868
P701		1203573	CHM,POLYMER, ZETA FLOC DW-0, BAG, 55LB	Polymers														15	12	27
P701 Total					492,495	434,964	523,224	476,472	501,848	568,197	599,606	605,028	561,008	572,843	466,081	483,429	577,576	477,116	511,977	7,851,865

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-8. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Purchased Power Exhibit.xlsx>, Tab "Workpaper" (Schedule EXP-3.2). Provide the actual January 2024 – March 2024 costs in the format contained in the Workpaper tab.

Response:

Please see the file TAW_R_CADDR1_008_062524_Attachment.

Tennessee American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division
Response to CAD 01-008

TAW_R_CADDR1_008_062524_Attachment

Fuel and Power Expenses by Vendor and Account from January 2024 to March 2024

GL Account	Vendor	Account #	Jan-24	Feb-24	Mar-24	Total
51510000	EPB	1460116000	$524.96	$630.39	$543.17	$1,698.52
51510000	EPB	1470061000	19.54	19.49	19.50	58.53
51510000	EPB	1471290001	558.83	671.28	535.06	1,765.17
51510000	EPB	1471543000	635.82	651.05	544.14	1,831.01
51510000	EPB	1520340000	13,395.31	16,461.18	15,687.33	45,543.82
51510000	EPB	1541153000	2,677.57	4,268.90	3,403.24	10,349.71
51510000	EPB	1560745000	2,770.47	2,828.69	2,956.33	8,555.49
51510000	EPB	1900468000	219.28	223.63	228.02	670.93
51510000	EPB	1920010000	2,156.78	2,413.29	2,351.40	6,921.47
51510000	EPB	1990694000	39.99	71.37	33.13	144.49
51510000	EPB	2161103001	20.71	20.76	20.85	62.32
51510000	EPB	2241184000	108.01	106.27	138.27	352.55
51510000	EPB	2421243000	594.60	651.05	558.37	1,804.02
51510000	EPB	2460700000	22.27	21.90	22.19	66.36
51510000	EPB	2460705000	20.57	20.25	20.57	61.39
51510000	EPB	2570477000	10,745.29	12,319.30	12,210.01	35,274.60
51510000	EPB	2570635000	20.73	20.54	20.83	62.10
51510000	EPB	2800318000	4,432.68	4,861.62	4,799.25	14,093.55
51510000	EPB	2800319000	160.13	195.76	192.26	548.15
51510000	EPB	2820063000	61.36	59.11	58.50	178.97
51510000	EPB	2820594000	21,883.84	22,987.34	24,772.69	69,643.87
51510000	EPB	3100597000	76.80	38.66	29.62	145.08
51510000	EPB	3101250000	1,807.51		1,095.16	2,902.67
51510000	EPB	3101355000	1,196.13		515.34	1,711.47
51510000	EPB	3110024000	798.30	425.84	427.08	1,651.22
51510000	EPB	3130195000	3,036.78	1,335.70	2,255.45	6,627.93
51510000	EPB	3131410000	1,043.37	475.88	444.54	1,963.79
51510000	EPB	3150389000	235.19		318.61	553.80
51510000	EPB	3150773000	358.88		223.49	582.37
51510000	EPB	3160009000	38.76	19.49	19.50	77.75
51510000	EPB	3170296000	48,645.57	23,924.95	22,797.62	95,368.14
51510000	EPB	3200030000	112,318.63	137,296.88	108,509.74	358,125.25
51510000	EPB	430225000	143.32	195.76	110.33	449.41
51510000	EPB	441864000	433.74	425.84	421.69	1,281.27
51510000	EPB	450777000	12,794.95	14,676.73	13,852.78	41,324.46
51510000	EPB	470299000	170.02	168.02	168.50	506.54
51510000	EPB	470349000	17.18	17.05	17.07	51.30
51510000	EPB	481307001	37.65	27.03	27.60	92.28
51510000	EPB	501774000		49.64		49.64
51510000	EPB	581597000	49.17	50.72	48.58	148.47
51510000	EPB	610066000	283.26	279.48	285.64	848.38
51510000	EPB	690528000	44.94	16.80	16.80	78.54
51510000	EPB Total		$244,598.89	$248,927.64	$220,700.25	$714,226.78
51510000	North Georgia EMC	357376001	$32.91	$32.72	$32.75	$98.38
51510000	North Georgia EMC Total		$32.91	$32.72	$32.75	$98.38
51510000	Sequachee Valley Electric Cooperative	25009820001	$50.75	$41.54	$41.56	$133.85
51510000	Sequachee Valley Electric Cooperative	25009820003	44.06	43.04	45.98	133.08
51510000	Sequachee Valley Electric Cooperative	25009820004	578.77	733.58	612.53	1,924.88
51510000	Sequachee Valley Electric Cooperative	25009820005	935.05	1,077.69	885.63	2,898.37
51510000	Sequachee Valley Electric Cooperative	25009820006	491.57	453.70	302.28	1,247.55
51510000	Sequachee Valley Electric Cooperative	25009820007	5,103.62	5,900.36	5,935.20	16,939.18
51510000	Sequachee Valley Electric Cooperative	25009820008	37.31	37.31	37.31	111.93
51510000	Sequachee Valley Electric Cooperative	25009820009	40.91	44.21	40.66	125.78
51510000	Sequachee Valley Electric Cooperative	25009820010	123.61	137.47	112.47	373.55
51510000	Sequachee Valley Electric Cooperative	25009820012	626.70	474.27	447.32	1,548.29
51510000	Sequachee Valley Electric Cooperative	25009820013	40.27	40.46	40.02	120.75
51510000	Sequachee Valley Electric Cooperative	25009820014	40.16	40.46	40.15	120.77
51510000	Sequachee Valley Electric Cooperative	25009820017	1,094.36	1,168.37	1,055.17	3,317.90
51510000	Sequachee Valley Electric Cooperative	25009820018	1,722.00		667.00	2,389.00
51510000	Sequachee Valley Electric Cooperative	25009820019	1,319.00		498.00	1,817.00
51510000	Sequachee Valley Electric Cooperative Total		$12,248.14	$10,192.46	$10,761.28	$33,201.88
51510000 Total			**$256,879.94**	**$259,152.82**	**$231,494.28**	**$747,527.04**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-9. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Waste Disposal Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit Exp-4-Waste Disposal-DD) and respond to the following questions:

a. Confirm that there are thirteen monthly entries associated with Denali Water Solutions and that removing the first line item associated with November 2022 usage is appropriate to arrive at a normalized test period level of costs. If this is not confirmed, justify the level of Denali Water Solutions costs, including an explanation of why thirteen monthly entries are appropriate within the Waste Disposal calculation;

b. Confirm that the cost information in the Tab "Marion Environmental" includes twelve months' of activity. If this is not confirmed, provide an annual level of base year costs from this vendor;

c. Explain the nature of the Accruals referenced in the Expense Summary and identify which systems these relate to;

d. Provide the most recent months' invoices from Denali Water Solutions and Interceptor Sewer Systems; and

e. Provide a copy of all invoices received from Marion Environmental for general ledger postings after December 26, 2023.

Response:

a. There are 13 monthly entries for Denali Water Solutions due to a payment lag in the base year period. While most waste disposal expenses are not regular monthly payments, in this instance it is appropriate to remove the November 2022 invoice to arrive at a normalized test period level of costs.

b. The expenses in the tab Marion Environmental represent 12 months of activity for the base year period. Most waste disposal costs are not regular monthly expenses and are subject to usage and weather conditions which determine the intervals of cleaning and disposal.

c. Due to the variability in the timing of waste disposal expenses, which can span months and years, accruals are recorded monthly to record a portion of the costs that are incurred in the current period but paid out in the future. Please see the file TAW_R_CADDR1_009_062524_Attachment 1 for the accruals in the base year period by vendor.

d. Please see TAW_R_CADDR1_009_062524_Attachment 2_CONFIDENTIAL for the most recent invoice from Denali Water Solutions and Interceptor Sewer Systems.

e. Please see the TAW_R_CADDR1_009_062524_Attachment 3_CONFIDENTIAL for the invoices from Marion Environmental after December 2023.

Tennessee American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

Response to TN CAD 01-009 (part c)

Vendor	Document Type	2023/01	2023/02	2023/03	2023/04	2023/05	2023/06	2023/07	2023/08	2023/09	2023/10	2023/11	2023/12	Grand Total
City of Chattanooga	SA	($8,254)												($8,254)
	SG	(4,546)	(18,000)	(13,500)	(47,917)	(13,000)	(13,500)	(13,780)	(8,816)	(9,600)	(31,366)	(12,215)	(9,720)	(195,960)
	SV	18,000	13,500	47,917	13,000	13,500	13,780	8,816	9,600	31,366	12,215	9,720	9,726	201,140
City of Chattanooga Total		$5,200	($4,500)	$34,417	($34,917)	$500	$280	($4,964)	$784	$21,766	($19,152)	($2,495)	$6	($3,074)
Denali	SA	(7,176)												(7,176)
	SG	(4,924)	(13,500)	(11,500)	(14,650)	(11,500)	(14,650)	(11,825)	(11,275)	(10,000)	(9,950)	(12,000)	(9,950)	(135,724)
	SV	13,500	11,500	14,650	11,500	14,650	11,825	11,275	10,000	9,950	12,000	9,950	6,000	136,800
Denali Total		$1,400	($2,000)	$3,150	($3,150)	$3,150	($2,825)	($550)	($1,275)	($50)	$2,050	($2,050)	($3,950)	($6,100)
Marion	SA	(10,958)												(10,958)
	SG	10,958	(25,000)	(83,525)	(10,958)	(16,350)	(33,836)	(35,000)	(70,000)	(38,000)	(34,028)	(38,000)		(373,740)
	SV	25,000	83,525	10,958	16,350	33,836	35,000	70,000	38,000	34,028	38,000			384,698
Marion Total		$25,000	$58,525	($72,567)	$5,392	$17,486	$1,164	$35,000	($32,000)	($3,972)	$3,972	($38,000)		($0)
Grand Total		$31,600	$52,025	($35,000)	($32,674)	$21,136	($1,381)	$29,486	($32,491)	$17,744	($13,130)	($42,545)	($3,944)	($9,174)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-10. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Purchased Water Exhibit.xlsx>, Tabs Marion Gas & Water" (Schedule EXP-1.6) and "Waldens Ridge" (Schedule EXP-1.7). Respond to the following:

a. Confirm that the consumption data associated with charges from Marion Gas & Water are in excess of 365 days;
b. Provide annual consumption data for the years 2020 – 2022 for Marion Gas & Water;
c. Provide actual invoices from Marion Gas & Water for the period January – March 2024;
d. Provide consumption data for accounts 111421 and 111599 from Waldens Ridge Utility District for the years 2020 – 2022; and
e. Provide invoices from Waldens Ridge Utility District for the months of January – March 2024 for each of the two accounts.

Response:

a. The consumption period for Marion Gas and Water is in excess of 365 days but all expenses were incurred in the test year period.

b. Please see TAW_R_CADDR1_010_062524_Attachment 1 for the consumption data for Marion Gas & Water for the period 2020 – 2022. The file also contains the link for images of all the bills.

c. Please see TAW_R_CADDR1_010_062524_Attachment 2 for the invoices for Marion Gas & Water for the months of January to March 2024.

d. Please see TAW_R_CADDR1_010_062524_Attachment 3 for the consumption data for Waldens Ridge accounts 111421 and 111599 for the period 2020–2022. The file also contains the link for images of all the bills.

e. Please see TAW_R_CADDR1_010_062524_Attachment 4 for the Waldens Ridge invoices for the months of January to March 2024.

Tennessee American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

Response to TN CAD 01-010 (part b)

Purchased Water expense activity recorded to the general ledger in the calendar years 2020 - 2022 for the selected vendors and accounts (support data provided by the Engie system)

VENDOR NAME	LOCATION #	LOCATION NAME	CLEAN ACCOUNT #	BILL MONTH	BILL DATE	SERVICE BEGIN DATE	SERVICE END DATE	SERVICE TYPE	UOM	USAGE	TOTAL BILL AMOUNT	BILL IMAGE
2020 Activity												
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097									**There is no 2020 activity for this vendor and account**
2021 Activity												
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	01/01/21	02/20/21	12/31/20	02/03/21	Water	kGal	689.500	$2,931.58	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=rw0tXRYZhU2Iq2RQdJepdmkmKYdV3izcAvv7787kEMw%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	02/01/21	03/20/21	02/04/21	03/03/21	Water	kGal	725.600	$3,376.07	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=VRs8vRpnAMT9RKhWbaar5UZpiSInqon4zl0HpTHKIpU%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	03/01/21	04/20/21	03/04/21	04/06/21	Water	kGal	774.600	$3,288.35	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=SkfJJIE26XhSUBKmFFajSxV3r1EoTsB0e24sr2S1nbA%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	04/01/21	05/20/21	04/07/21	05/05/21	Water	kGal	1,446.600	$6,105.68	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=qYRVh%2fZo4g%2bW91zr7UNm9HIMq0ff0k2gFhoxJ8AaMQA%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	05/01/21	06/20/21	05/06/21	06/07/21	Water	kGal	1,960.800	$8,261.44	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=2HqEl46h8l0F5JfawAP5wYuCdYj%2fs0FztI%2fsq%2f718%2fk%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	06/01/21	07/20/21	06/08/21	07/06/21	Water	kGal	1,993.300	$8,397.70	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=7O6Lc9IR9ZFpy7TU3NfdnChOXLhMVW3ymERXtKkP%2fvg%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	07/01/21	08/20/21	07/07/21	08/05/21	Water	kGal	1,790.400	$7,547.05	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=QEti%2bvPuAxqrohMnz%2foiME6DLOw3o%2bXlUkpXGFO4FII%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	08/01/21	09/20/21	08/06/21	09/02/21	Water	kGal	1,790.900	$8,881.92	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=K30nuxRPoHzx6crsNRFTrP%2fLq5X4Clhbqjf4OfPC6gQ%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	09/01/21	10/20/21	09/03/21	10/07/21	Water	kGal	2,383.400	$10,033.17	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=wx4lt85f2BlsArC1l1C6aKc8saf6y00iXT9tvwdRtA0%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	10/01/21	11/20/21	10/08/21	11/03/21	Water	kGal	1,797.200	$7,575.55	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=u%2f54%2fV084RMnCWIUaaS5axFdSK943G3pwB0holYmCjs%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	11/01/21	12/20/21	11/04/21	12/08/21	Water	kGal	1,446.200	$6,104.00	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=Wd%2fZWqHhba0gEGiCXyGPx2yZqLHptLK8MMiM35XKlmM%3d
										16,798.500	$72,502.51	
2022 Activity												
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	12/01/21	01/20/22	12/09/21	01/06/22	Water	kGal	791.600	$3,972.14	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=2iSTM716IuYhkG%2bruGx9yKjCpsZCs0RID1g%2bl8s4HIU%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	01/01/22	02/20/22	01/07/22	02/10/22	Water	kGal	1,134.800	$4,798.48	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ieR8S8iKs1AlfjwUGHxUFpk9FFlghc%2bJx2zynvUKM1U%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	02/01/22	03/20/22	02/11/22	03/08/22	Water	kGal	637.200	$2,712.31	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=meOXUKFRXHZ35uzXOVH47iRQnftIlA3Uhj0TLLuFtRo%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	03/01/22	04/20/22	03/09/22	04/07/22	Water	kGal	863.700	$3,661.90	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=XTGbRvW85NSlDnCBuTmP9YtJTyoK4iBv5CKsHkj1FqM%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	04/01/22	05/20/22	04/08/22	05/06/22	Water	kGal	1,277.500	$5,396.74	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=F8Sy9LjeE8S1c%2bfVKvMQ9KkMW17zgqpMRwpMFqIL4Xg%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	05/01/22	06/20/22	05/07/22	06/02/22	Water	kGal	2,004.000	$8,442.55	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=IoKgJCi9lhTxn5Don7Vq8drNDpdP%2blor%2bl0ry6AEm74%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	06/01/22	07/20/22	06/03/22	07/05/22	Water	kGal	4,127.600	$15,804.68	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=KhuFE1C4XHpuWKJpd4dYXXWoiC5%2b45tesmqVWNYgQZM%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	07/01/22	08/20/22	07/06/22	08/02/22	Water	kGal	25,920.301	$10,890.45	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=H5NOb6QkDp6zITSOxRG4%2ftiJerkWJnFEECvGHvMGZN4%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	08/01/22	09/20/22	08/03/22	09/02/22	Water	kGal	2,595.300	$9,951.30	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=iRkKMhsKLES4yBWcP24NNlYnhN0pO%2b%2bqtXj4EN0EVHE%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	09/01/22	10/20/22	09/03/22	10/03/22	Water	kGal	2,130.700	$8,497.65	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=URowCHTsQUqgV6JPkh5Q3lsmt%2feGjKdngvlMq1XnM28%3d
Marion Natural Gas System (Board of Wtr)	2604979	2604979-S Pittsburg Purchased Water	60059500097	10/01/22	11/20/22	10/04/22	11/03/22	Water	kGal	2,466.900	$9,832.36	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ebQv%2bBybnZsQ0jq9%2f1AkwOpXrLl4eGiDshLScUZrDws%3d
										43,949.601	$83,960.56	

601021403 240126 5 003

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	28	12/06/2023	01/03/2024	02/04/2024	01/20/2024
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	226529		238200	1167100	$5,721.52
WA Kimball	40601		42686	208500	$0.00

TURN BILL OVER FOR OTHER IMPORTANT INFORMATION

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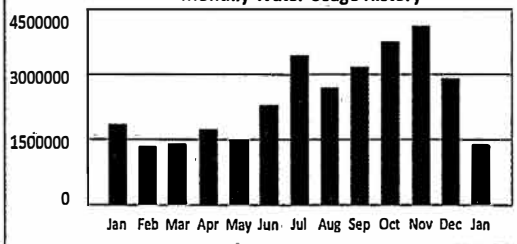
IF THIS STATEMENT INCLUDES A PREVIOUS UNPAID BALANCE, YOUR SERVICE IS SUBJECT TO DISCONNECTION.

PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$5,721.52
DUE DATE	02/04/2024
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems & Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	01/20/2024
NET DUE	$5,721.52
AMOUNT DUE AFTER 02/04/2024	$6,293.67
AMOUNT PAID	

Monthly Bank Draft Available

T1 P1 **********AUTO**MIXED AADC 275
88 1 MB 0.571
##-0001-##-88-69-69-88 - RG

TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

601021403 240126 5 003

Important Notice

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WHEN GAS IS LEAKING

Notify Gas Utility Immediately
Do NOT use matches
Do NOT turn switches on or off

Diameter of Stream	Gallons Wasted (1 month period)
1/4 inch	393,833
3/16 inch	222,000
1/8 inch	98,667
1/16 inch	24,667
Calculations based on 60 psi water pressure	

BUSINESS HOURS
Monday - Friday
8:00 A.M. - 4:30 P.M.
423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION

Complete this section if your address on reverse side is incorrect

NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

7010579S2 240226 6 013

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	36	01/03/2024	02/08/2024	03/04/2024	02/20/2024
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	238200		251357	1315700	$6,435.60
WA Kimball	42686		45014	232800	$0.00

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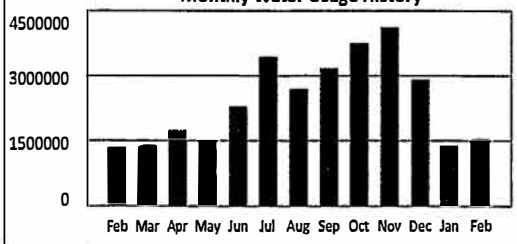
PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$6,435.60
DUE DATE	03/04/2024
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems & Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	02/20/2024
NET DUE	$6,435.60
AMOUNT DUE AFTER 03/04/2024	$7,079.16
AMOUNT PAID	

Monthly Bank Draft Available

T1 P1 **********AUTO**MIXED AADC 275
87 1 MB 0.571
##-0001-##-87-70-70-87 - RG

TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

7010579S2 240226 6 013

Important Notice

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WHEN GAS IS LEAKING

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Diameter of Stream	Gallons Wasted (1 month period)
1/4 inch	393,833
3/16 inch	222,000
1/8 inch	98,667
1/16 inch	24,667
Calculations based on 60 psi water pressure	

BUSINESS HOURS

Monday - Friday
8:00 A.M. - 4:30 P.M.
423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION

Complete this section if your address on reverse side is incorrect

NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

7010714390240326 6017

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	26	02/08/2024	03/05/2024	04/04/2024	03/20/2024
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	45014		46867	185300	$0.00
WA Kimball	251357		261742	1038500	$5,094.58

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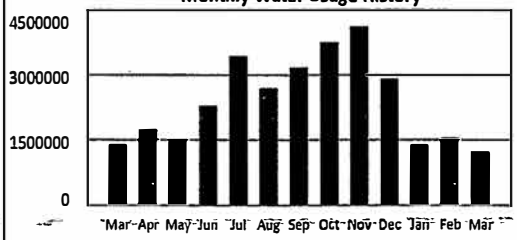
PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$5,094.58
DUE DATE	04/04/2024
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems & Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	03/20/2024
NET DUE	$5,094.58
AMOUNT DUE AFTER 04/04/2024	$5,604.04
AMOUNT PAID	

Monthly Bank Draft Available

T1 P1 **********AUTO**MIXED AADC 275
86 1 MB 0.571
##-0001-##-86-69-69-86 - RG
TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

701071439 240326 6 017

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1/16 inch	24,667
Calculations based on 60 psi water pressure	

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423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION Complete this section if your address on reverse side is incorrect
NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

6010535571 240425 5 019

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	31	03/05/2024	04/05/2024	05/04/2024	04/20/2024
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	261742		274866	1312400	$6,417.84
WA Kimball	46867		49185	231800	$0.00

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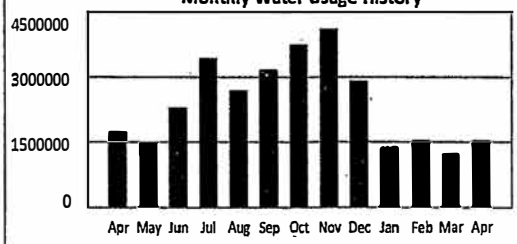
PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$6,417.84
DUE DATE	05/04/2024
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



Look for the 2023 Water Quality Report in the Marion Tribune - April 25,2024

PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems &
Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	04/20/2024
NET DUE	$6,417.84
AMOUNT DUE AFTER 05/04/2024	$7,059.62
AMOUNT PAID	

Monthly Bank Draft Available

T1 P1 **********AUTO**MIXED AADC 275
90 1 MB 0.571
##-0001-##-90-70-70-90 - RG
TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

601053571 240425 5 019

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After Hours Emergency Phone:
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NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

6010622262 240522 5 020

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	28	04/05/2024	05/03/2024	06/04/2024	05/20/2024
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	274866		291602	1673600	$8,191.67
WA Kimball	49185		52186	300100	$0.00

TURN BILL OVER
FOR OTHER IMPORTANT INFORMATION

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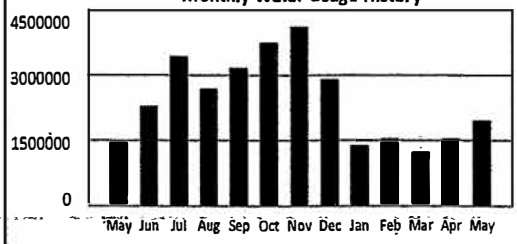
PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$8,191.67
DUE DATE	06/04/2024
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems &
Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	05/20/2024
NET DUE	$8,191.67
AMOUNT DUE AFTER 06/04/2024	$9,010.84
AMOUNT PAID	

Monthly Bank Draft Available

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

T1 P1 **********AUTO**MIXED AADC 275
86 1 MB 0.571
##-0001-##-86-70-70-86 - RG
TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

601062262 240522 5 020

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EMAIL ADDRESS
NEW PHONE NUMBER

Tennessee American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

Response to TN CAD 01-010 (part d)

Purchased Water expense activity recorded to the general ledger in the calendar years 2020 - 2022 for the selected vendors and accounts (support data provided by the Engie system)

VENDOR NAME	LOCATION #	LOCATION NAME	CLEAN ACCOUNT #	BILL MONTH	BILL DATE	SERVICE BEGIN DATE	SERVICE END DATE	SERVICE TYPE	UOM	USAGE	TOTAL BILL AMOUNT	BILL IMAGE
2020 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	12/01/19	12/31/19	12/03/19	12/31/19	Water	kGal	623.800	$1,871.40	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=mWqISZyoOJL2yxLFfyV8AfUNCRNMnEA3%2f9ejG5nLQFk%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	01/01/20	02/03/20	01/01/20	02/03/20	Water	kGal	280.370	$942.04	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=kEbOTcY8vURx4cIGm34RZoPuZ39uZTuhUvr03sy7tts%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	02/01/20	03/02/20	02/04/20	03/02/20	Water	kGal	331.387	$1,113.46	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=z4Aj4iPEXvPkhgNrhdp0pLu%2fjw23YkoWUin10EXgSuA%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	03/01/20	04/01/20	03/03/20	04/01/20	Water	kGal	289.047	$971.19	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=%2fxXPgWY2vUa8R4IDJDKfAJUwGhWOZczvsJ5Ivu3KdKw%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	04/01/20	05/01/20	04/02/20	05/01/20	Water	kGal	323.233	$1,086.06	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=49daZHvJjrMkaoho5J7EEszv3Zc9oo8zSoTuL3FxuW8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	05/01/20	06/02/20	05/02/20	06/02/20	Water	kGal	389.511	$1,308.75	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=MoLjaRGIhgpZY%2fwHP%2fpJuwNwyX3IOA5wMRjh%2bZQOL%2bc%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	06/01/20	07/01/20	06/03/20	07/01/20	Water	kGal	348.667	$1,171.52	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=hgiH%2bF5xCV57K%2fREmdE0BBZl9nsGf0RzOoJIr%2bZ0qTg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	07/01/20	08/14/20	07/02/20	08/03/20	Water	kGal	538.223	$1,808.43	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=WaA0gFdr48M34av6Frsls91u4klb9f%2bzPGE4DBOfdXw%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	08/01/20	08/31/20	08/04/20	08/31/20	Water	kGal	961.396	$3,230.29	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=YxGufRK%2fq9o4Ss3z3dABnm4uEk4Nij7iDIS5s9Zw%2fc8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	09/01/20	10/01/20	09/01/20	10/01/20	Water	kGal	506.506	$1,701.86	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=CrgNPr1s1FOFdBYKkq%2fszuszki0cno0ws%2fUAnvpWaII%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	10/01/20	10/30/20	10/02/20	10/30/20	Water	kGal	349.864	$1,175.54	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=JUfYQwFFJ52Xrl%2bUfua2Y6cSOnTZAAYGOTUX2nGci0o%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	11/01/20	12/02/20	10/31/20	12/02/20	Water	kGal	397.964	$1,337.16	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=iMwpP1oONb3JTSfc3ZG8jgn9hKE8qTJrgKm16Jj%2fJtr4%3d
										5,339.968	$17,717.70	
2021 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	12/01/20	12/31/20	12/03/20	12/31/20	Water	kGal	410.680	$1,379.88	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=tU2O3hgFYAGxMKgDY2C0jawkkONQgJR1sspWzlvyf3M%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	01/01/21	02/02/21	01/01/21	02/02/21	Water	kGal	667.263	$2,242.00	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=%2fxtaXIO%2f9521I19RAhsGVGkSia3cDK8FguqonPu4fGQ%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	02/01/21	03/09/21	02/04/21	03/09/21	Water	kGal	421.153	$1,415.07	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=zSB7pJxOtrYSBv2N0w7O5cNdGTedvg%2b7kNxvHriFI1M%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	03/01/21	04/05/21	03/10/21	04/05/21	Water	kGal	465.288	$1,563.36	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ljjV1bBiihvLXgyHr1svo%2bMU9lm93tcRLQCtqbJB5hQ%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	04/01/21	05/05/21	04/06/21	05/05/21	Water	kGal	682.224	$2,292.27	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=zAC2dgI%2b709zkGDQaY2S%2fBfRfrXsYP6t19yVE%2fXOFX8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	05/01/21	06/09/21	05/06/21	06/01/21	Water	kGal	579.740	$1,947.92	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=LXSVYqLatiigm8igWgB9iKjo0qZ%2f6q%2f1QUt4H82hqZc%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	06/01/21	06/30/21	06/02/21	06/30/21	Water	kGal	675.491	$2,269.65	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=6IghoaB9v0FNemk9FR56EKEoten%2fE4GhLYyMZYg7V10%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	07/01/21	08/02/21	07/01/21	08/02/21	Water	kGal	832.582	$2,797.47	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ZlE2swfml4yRjQbCp8hZdYj7bfbLlcBeNQwnVGZkmyg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	08/01/21	09/10/21	08/03/21	09/01/21	Water	kGal	729.350	$2,450.61	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=FgKEEOfXwFjXDif%2fuV2Rc5Vd5Zd4O9RtYxAvPVQDn1g%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	10/01/21	11/15/21	10/02/21	11/01/21	Water	kGal	503.588	$1,446.99	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=Nccc8JHuWXlEwB51cpQzJENXjEU0w%2b8wZVN4MtTI3Ts%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	11/01/21	12/01/21	11/02/21	12/01/21	Water	kGal	537.850	$1,807.17	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=nifJKlgSB%2f3zK0kEcSay1YMPQXIDpRJJFNsw3dQjnm4%3d
										6,505.209	$21,612.39	
2022 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	12/01/21	01/03/22	12/02/21	01/03/22	Water	kGal	588.717	$1,978.09	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=tYyvcsHiDgaqQAZxOD6%2b5O%2fy48qpOmVlqEjLWklqxyY%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	01/01/22	02/02/22	01/04/22	02/02/22	Water	kGal	561.039	$1,885.09	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ymXiKEsSvmvKE1z13aa7%2fl6O2v0D0P2ZDMrPVV9ROuw%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	02/01/22	03/01/22	02/03/22	03/01/22	Water	kGal	299.968	$1,007.89	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=s6jOifGybKVy3y77Z2Rj9ECUBM2h%2fyH7WW0UlWw4vEM%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	03/01/22	04/01/22	03/02/22	04/01/22	Water	kGal	361.310	$1,214.00	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=%2biPDD39aLZBu8dt3Kf2oNDAuk9PmRiyLkw%2fCOLbVkQg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	04/01/22	05/02/22	04/02/22	05/02/22	Water	kGal	472.768	$1,588.50	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=fk4UWiAEriq68Ea7LOrp4%2fq2BXGfTG2T1PpaRGxkd3U%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	05/01/22	06/09/22	05/03/22	06/02/22	Water	kGal	607.419	$2,040.92	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=T60A%2fgURwp5VoUXf%2bo0tm1HTpedKYcGOJ5AzcVyenJE%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	06/01/22	07/01/22	06/03/22	07/01/22	Water	kGal	543.833	$1,827.28	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=XHCAtSkc7JCkSvPGpbBoluF8nBmTTVhHUrB%2fIdx0tZ4%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	07/01/22	08/02/22	07/02/22	08/02/22	Water	kGal	449.580	$1,510.59	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=lOcb5JL817OEgypG%2bjNFUYAxEnqx3h0DReej7tGm6Ng%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	08/01/22	09/01/22	08/03/22	09/01/22	Water	kGal	398.711	$1,339.67	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=j6RmwfAuFcrXYkywQ83jM7hS1XpRMqCQqJWLv0k1oOo%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	09/01/22	10/01/22	09/02/22	10/01/22	Water	kGal	496.707	$1,668.93	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=jvv4XOt%2fd13PSoYf27r8arIlA2%2bw7d76lxeUyd%2fY5Wg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	10/01/22	11/01/22	10/02/22	11/01/22	Water	kGal	0.472	$1,585.99	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=aEJ9iTsP9sE4jNw6wHIKf4b8R8tq7b3CQJolwdSBBpc%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111421	11/01/22	12/01/22	11/02/22	12/01/22	Water	kGal	664.270	$2,231.94	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=jhL3qjZzj3kX78ZGU9nLa5C%2fUWMNU%2bfaKUfoLNWBtUU%3d
										5,444.794	$19,878.89	
2020 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	12/01/19	12/31/19	12/03/19	12/31/19	Water	kGal	112.207	$336.62	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=pjGBAgpNJqeNfyK4ur3oRu9PgiCUfle%2fC8yAAA3hCQc%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	01/01/20	02/03/20	01/01/20	02/03/20	Water	kGal	106.972	$359.42	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=kEbOTcY8vURx4cIGm34RZilymU%2bGeo7%2fdef5LAwpdLM%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	02/01/20	03/02/20	02/04/20	03/02/20	Water	kGal	68.821	$231.24	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=z4Aj4iPEXvPkhgNrhdp0pJD7Ry%2b%2fcC2p%2b4zIsy8T0PA%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	03/01/20	03/31/20	03/03/20	03/31/20	Water	kGal	86.774	$291.56	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=%2fxXPgWY2vUa8R4IDJDKfAIqOs4pIGwlPPz40Xy9bgO0%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	04/01/20	05/01/20	04/01/20	05/01/20	Water	kGal	57.600	$193.53	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=49daZHvJjrMkaoho5J7EEqiwJrelhfuMTWovTnvnT40%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	05/01/20	06/02/20	05/02/20	06/02/20	Water	kGal	103.980	$349.37	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=MoLjaRGIhgpZY%2fwHP%2fpJu5bOXEm2CFJvlKNEDJUpXq0%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	06/01/20	07/01/20	06/03/20	07/01/20	Water	kGal	106.971	$359.42	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=hgiH%2bF5xCV57K%2fREmdE0BLrPtgVd0Fl5Pqz9w419n6w%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	07/01/20	08/14/20	07/02/20	08/03/20	Water	kGal	210.951	$708.79	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=WaA0gFdr48M34av6Frslsx8ske14TkFMwkm75wtAGCk%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	08/01/20	08/31/20	08/04/20	08/31/20	Water	kGal	53.111	$178.45	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=NTGCfctnm6pLb9t9ROloS56uISw%2ff1GOeGdwOWV4S50%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	09/01/20	10/01/20	09/01/20	10/01/20	Water	kGal	114.452	$384.56	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=CrgNPr1s1FOFdBYKkq%2fszhjV%2bFQS3iQa39tX283Q0wk%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	10/01/20	10/30/20	10/02/20	10/30/20	Water	kGal	126.421	$424.77	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=JUfYQwFFJ52Xrl%2bUfua2Y%2fWFFML%2f%2bOP4p1ZOP51uwsk%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	11/01/20	12/02/20	10/31/20	12/02/20	Water	kGal	48.624	$163.37	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=iMwpP1oONb3JTSfc3ZG8jlqBI7P%2b8FG%2bVH1jPlFERnA%3d
										1,196.884	$3,981.10	
2021 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	12/01/20	12/31/20	12/03/20	12/31/20	Water	kGal	82.285	$276.47	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=KNvGuZliUIHKYxLvcTRJOJj%2frrAh4wu5zEwVCbCGQtM%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	01/01/21	02/02/21	01/01/21	02/02/21	Water	kGal	56.104	$188.51	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=B8AfQNsL2dJq4VegEpwbAen8771GkFSaFg79Z9FrNCg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	02/01/21	03/09/21	02/03/21	03/09/21	Water	kGal	86.026	$289.04	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=zSB7pJxOtrYSBv2N0w7O5a1lvH00pO%2by1x3zJ%2bZUzkI%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	03/01/21	04/05/21	03/10/21	04/05/21	Water	kGal	82.286	$276.48	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ljjV1bBiihvLXgyHr1svo7mywdcrNwuF%2fnqs5ohygpo%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	04/01/21	05/05/21	04/06/21	05/05/21	Water	kGal	26.182	$87.97	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=zAC2dgI%2b709zkGDQaY2S%2fExaptnRpUAhhw52UTq2mBI%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	05/01/21	06/09/21	05/06/21	06/02/21	Water	kGal	108.467	$364.45	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=LXSVYqLatiigm8igWgB9iE5Q9WVk9BUxhU2Bdu9UAuA%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	06/01/21	06/30/21	06/03/21	06/30/21	Water	kGal	86.026	$289.04	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=6MBy4SXzO%2fc3Htyfep9%2fFFXfGn3%2fQFuuhW5gd79UIK8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	07/01/21	08/02/21	07/01/21	08/02/21	Water	kGal	22.442	$75.40	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ZlE2swfml4yRjQbCp8hZdf2H16cAg5UX7ILnC%2fqm2Bg%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	08/01/21	09/01/21	08/03/21	09/01/21	Water	kGal	456.311	$1,533.20	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=FgKEEOfXwFjXDif%2fuV2Rcy6cRkY3zOqQ4ShB9SNcGz8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	09/01/21	10/01/21	09/02/21	10/01/21	Water	kGal	285.008	$1,110.94	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=2gFT%2fVp0sPz9H1HBLpmkYm8L3eujLdCQy7C%2bA5LblvE%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	10/01/21	11/15/21	10/02/21	11/01/21	Water	kGal	175.044	$434.82	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=Nccc8JHuWXlEwB51cpQzJJQnp%2fNErgIi20FigBGPsAI%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	11/01/21	12/01/21	11/02/21	12/01/21	Water	kGal	201.974	$678.63	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=nifJKlgSB%2f3zK0kEcSay1duEIBKhJ%2bViJR5eBliyS8%2b4%3d
										1,668.155	$5,604.95	
2021 Activity												
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	12/01/21	01/03/22	12/02/21	01/03/22	Water	kGal	134.650	$452.42	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=nq6L2jvHeb%2b%2fa5M2rVwlbkV6ZKuMs%2fYkSsqDNHGC8sM%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	01/01/22	02/02/22	01/04/22	02/02/22	Water	kGal	67.324	$226.21	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=ymXiKEsSvmvKE1z13aa7%2fkJmLkTG6E%2f8aNKrOL2vDPc%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	02/01/22	03/01/22	02/03/22	03/01/22	Water	kGal	123.429	$414.72	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=s6jOifGybKVy3y77Z2Rj9Obkn7gMoprX4tkjg%2byMtPs%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	03/01/22	04/01/22	03/02/22	04/01/22	Water	kGal	123.429	$414.72	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=%2biPDD39aLZBu8dt3Kf2oNLkEI2H0MmpkQoUgGmQBGI8%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	04/01/22	05/02/22	04/02/22	05/02/22	Water	kGal	115.948	$389.58	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=fk4UWiAEriq68Ea7LOrp48ZfGqnZKFTFOZaDHAqjRLM%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	05/01/22	06/09/22	05/03/22	06/02/22	Water	kGal	288.000	$967.68	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=T60A%2fgURwp5VoUXf%2bo0tm%2fC7NQ7TXHKesIvVUPfOBb0%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	06/01/22	07/01/22	06/03/22	07/01/22	Water	kGal	201.974	$678.63	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=XHCAtSkc7JCkSvPGpbBollNyB9y1ffXA0yQ2%2bFa1h44%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	07/01/22	08/02/22	07/02/22	08/02/22	Water	kGal	153.350	$515.25	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=lOcb5JL817OEgypG%2bjNFUVmwwPWpjk%2fB1EuatvXIUI4%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	08/01/22	09/01/22	08/03/22	09/01/22	Water	kGal	104.728	$351.88	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=j6RmwfAuFcrXYkywQ83jM%2f5n4NxVjvQQAuFidKrR%2bQ0%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	09/01/22	10/01/22	09/02/22	10/01/22	Water	kGal	142.129	$477.55	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=jvv4XOt%2fd13PSoYf27r8aiQ3P%2fwSiL9kExPOKHSo95U%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	10/01/22	11/01/22	10/02/22	11/01/22	Water	kGal	194.494	$653.50	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=aEJ9iTsP9sE4jNw6wHIKfxT0h0SJQ6mScklddKK0sQI%3d
Waldens Ridge Utility District	2404633	2404633-TNAWC-Suck Creek -signal MT	111599	11/01/22	12/01/22	11/02/22	12/01/22	Water	kGal	194.493	$653.49	https://platform.engieimpact.com/_layouts/ExternalImages/BillImage.aspx?s=Ro0wzHGUQQMhnUj27zg8aRG9YP1tXt%2f5D1RX2xvV2js%3d
										1,843.948	$6,195.63	

Waldens Ridge Utility District

(423) 886-2683

3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

PRESORTED
FIRST CLASS MAIL
U.S. POSTAGE PAID
Signal Mountain, TN
PERMIT NO. 45

DATES OF SERVICE 12/01/2023 - 1/01/2024 31 days

SERVICE AT: SUCK CREEK 1 1/2 METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward. 12/10/2023				2,714.53
12/27/23	Payment Check			-2,714 53
WAT	52,406,275	51,753,974	652,301	2,191 73

- Board meeting January 30th at 5 PM

PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111421	1/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$2,410.90	$2,191.73

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$2,410.90	$219.17	$2,191.73

ACCOUNT	DUE DATE
111421	1/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN: A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003568

Office Hours: Monday - Friday 8am - 4:30pm E.S.T. Closed 12 to 1 for lunch

7010412A 2401136 013

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Waldens Ridge Utility District (423) 886-2683

3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

PRESORTED FIRST CLASS MAIL U.S. POSTAGE PAID Signal Mountain, TN PERMIT NO. 45

DATES OF SERVICE 1/01/2024 - 2/01/2024 31 days

SERVICE AT SUCK CREEK 1 1/2 METER SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward: 01/10/2024				2,191.73
01/29/24 Payment Check				-2,191.73
WAT	53,064,561	52,406,275	658,286	2,211.84

- Board meeting February 20th at 5PM.

Visit WRUD.ORG to fill out the Lead & Copper Survey PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111421	2/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$2,433.02	$2,211.84

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$2,433.02	$221.18	$2,211.84

ACCOUNT	DUE DATE
111421	2/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN: A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003570

[redacted]

0102874 3 240212 5 002

Office Hours: Monday - Friday 8am - 4:30pm E.S.T. Closed 12 to 1 for lunch

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Waldens Ridge Utility District

(423) 886-2683

3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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DATES OF SERVICE 2/01/2024 - 3/01/2024 29 days

SERVICE AT SUCK CREEK 1 1/2 METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward 02/10/2024				2,211 84
02/27/24 Payment Check				-2,211.84
WAT	53,538,077	53,064,561	473,516	1,591 01

- Board Meeting March 26th at 5pm.

PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111421	3/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$1,750.11	$1,591.01

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$1,750.11	$159.10	$1,591.01

ACCOUNT	DUE DATE
111421	3/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN: A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003570

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3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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DATES OF SERVICE 3/01/2024 - 4/01/2024 31 days

SERVICE AT SUCK CREEK 1 1/2 METER; SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward. 03/10/2024				1,591.01
03/26/24 Payment Check				-1,591 01
A/AT	54,004,114	53,538,077	466,037	1,565 88

- View our Water Quality Report at https //image14 photobiz.com/10152/20240325124223_445176 pdf for a paper copy please call 423-886-2683.

ACCOUNT	DUE DATE
111421	4/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$1,722.47	$1,565.88

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$1,722.47	$156.59	$1,565.88

ACCOUNT	DUE DATE
111421	4/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN: A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003590

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Signal Mountain, TN
PERMIT NO. 45

DATES OF SERVICE 4/01/2024 - 5/01/2024 30 days

SERVICE AT SUCK CREEK 1 1/2 METER SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance	Forward 04/10/2024			1,565.88
04/25/24	Payment Check			-1,565.88
WAT	54,405,070	54,004,114	400,956	1,347 21

- View our Water Quality Report at https //image14.photobiz com/10152/20240325124223_445176 pdf for a paper copy please call 423-886-2683.

ACCOUNT	DUE DATE
111421	5/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$1,481.93	$1,347.21

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$1,481.93	$134.72	$1,347.21

ACCOUNT	DUE DATE
111421	5/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN: A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003647

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Waldens Ridge Utility District

(423) 886-2683

3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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FIRST CLASS MAIL
U.S. POSTAGE PAID
Signal Mountain, TN
PERMIT NO. 45

DATES OF SERVICE 12/01/2023 - 1/01/2024 31 days

SERVICE AT SUCK CREEK 6" METER SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward 12/10/2023				1,219 02
12/27/23 Payment Check				-1,219 02
WAT	29,346,077	29,099,220	246,857	829 44

- Board meeting January 30th at 5 PM

PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111599	1/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$912.38	$829.44

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$912.38	$82.94	$829.44

ACCOUNT	DUE DATE
111599	1/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN:A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003569

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7010412222 240113 6 012

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3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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DATES OF SERVICE 1/01/2024 - 2/01/2024 31 days

SERVICE AT SUCK CREEK 6" METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward: 01/10/2024				829.44
01/29/24 Payment Check				-829.44
WAT	29,619,116	29,346,077	273,039	917.41

- Board meeting February 20th at 5PM.

Visit WRUD ORG to fill out the Lead & Copper Survey PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111599	2/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$1,009.15	$917.41

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$1,009.15	$91.74	$917.41

ACCOUNT	DUE DATE
111599	2/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN:A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003571

[redacted]

6010287432402 2 5 003

Office Hours: Monday - Friday 8am - 4:30pm E.S.T. Closed 12 to 1 for lunch

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[redacted]

Waldens Ridge Utility District (423) 886-2683

3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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DATES OF SERVICE 2/01/2024 - 3/01/2024 29 days

SERVICE AT SUCK CREEK 6" METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward: 02/10/2024				917.41
02/27/24	Payment Check			-917 41
WAT	29,753,766	29,619,116	134,650	452.42

- Board Meeting March 26th at 5pm.

PAY ONLINE AT WWW.WRUD.ORG

ACCOUNT	DUE DATE
111599	3/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$497.66	$452.42

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$497.66	$45.24	$452.42

ACCOUNT	DUE DATE
111599	3/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN:A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003571

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3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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DATES OF SERVICE 3/01/2024 - 4/01/2024 31 days

SERVICE AT SUCK CREEK 6" METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance Forward: 03/10/2024				452 42
04/01/24 Payment Check				-452 42
WAT	29,877,194	29,753,766	123,428	414 71

- View our Water Quality Report at https://image14.photobiz.com/10152/20240325124223_445176.pdf for a paper copy please call 423-886-2683

ACCOUNT	DUE DATE
111599	4/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$456.18	$414.71

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$456.18	$41.47	$414.71

ACCOUNT	DUE DATE
111599	4/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN:A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003591

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3900 Taft Highway • Signal Mountain, Tennessee 37377

ADDRESS SERVICE REQUESTED

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Signal Mountain, TN
PERMIT NO. 45

DATES OF SERVICE 4/01/2024 - 5/01/2024 30 days

SERVICE AT SUCK CREEK 6" METER, SIGNAL MTN TN

CODE	PRESENT	PREVIOUS	USAGE	CHARGES
Balance	Forward 04/10/2024			414.71
04/25/24	Payment Check			-414.71
WAT	29,955,740	29,877,194	78,546	263.91

- View our Water Quality Report at https://image14.photobiz.com/10152/20240325124223_445176.pdf for a paper copy please call 423-886-2683

ACCOUNT	DUE DATE
111599	5/27/24
AMT DUE AFTER DUE DATE	PAY THIS AMOUNT
$290.30	$263.91

Any unpaid forward balance is due by 3:30pm on the 27th of each month to avoid a delinquency fee and disconnection.

AMOUNT DUE AFTER DUE DATE	LATE FEE	PAY THIS AMOUNT
$290.30	$26.39	$263.91

ACCOUNT	DUE DATE
111599	5/27/24

RETURN THIS STUB WITH PAYMENT

TN AM ATTN:A26SEC02
ECOVA
PO BOX 2440
SPOKANE, WA 99210-2440

003648

Office Hours: Monday - Friday 8am - 4:30pm E.S.T. Closed 12 to 1 for lunch

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TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-11. Refer to the *Testimony of Dominic Degrazia* at 14:14 – 15:2, and respond to the following:

a. Identify the effective date of the plant in service corresponding to the Property Tax Expense recorded in 2023;

b. Identify the balance of accrued property tax expense reflected on the Company's books as of December 31, 2023; and

c. Provide the underlying calculation supporting the 97.03% Equalized Assessment Percentage in the Attrition Year.

Response:

a. The effective date of the plant in service corresponding to the Property Tax Expense recorded in 2023 is 12/31/2022.

b. The balance of accrued property tax at December 31, 2023 is $4,036,324.71.

c. The Equalized Assessment Percentage of 97.03% was derived from the following calculation: $77,625,222 (2020 TN Equalized Assessment) / $80,000,000 (2020 TN State Total Assessment).

The year 2020 was used for the forecast, as the Hamilton County Equalized rate was at 100% in 2020.

Please refer to TAW_R_CADDR1_082_062524 for the additional support of the Hamilton Count Equalized Percentage increasing back to 100%.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-12. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Other General Taxes Exhibit.xlsx>, Tab "Franchise Tax" (Schedule EXP-22.2). Provide a comprehensive explanation of the implication the Tennessee Franchise Tax legislation will have on the Company's Franchise Tax Expense on a going forward basis and discuss the appropriate regulatory treatment.

Response:

On May 10, 2024, Tennessee Governor Bill Lee signed into law SB 2103/HB 1893, which amends the Tennessee Franchise Tax calculation by prospectively repealing the Franchise Tax alternative minimum property measure. Any future reduction in Registrant's Franchise Tax liability due to this legislation will be offset dollar for dollar by an increase in registrant's Gross Receipts Tax Liability. This is because a credit for Franchise Tax paid is allowed as a credit on that return. Therefore, Registrant will see no net reduction in overall Tennessee tax liabilities as result of this change in law.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-13. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Other General Taxes Exhibit.xlsx>, Tab "Franchise Tax" (Schedule EXP-22.2.). Provide the following:

a. A copy of the Company's 2023 Franchise Tax filing with the Tennessee Department of Revenue. If the 2023 filing has not been completed, provide a copy of the 2022 filing and submit the 2023 filing when it is submitted;

b. The supporting work papers for the percentage assigned to Tennessee;

c. The rationale for the add-in line "Adjustment for Rentals;"

d. A copy of the Company's Gross Receipts Tax filing for 2023 operations. If the 2023 filing has not been completed, provide a copy of the 2022 filing and submit the 2023 filing when it is submitted; and

e. A copy of the Company's TPUC Inspection Fee filing for 2023 operations. If the 2023 filing has not been completed, provide a copy of the 2022 filing and submit the 2023 filing when it is submitted.

Response:

a. Please refer to TAW_R_CADDR1_013_062524_Attachment 1 for a copy of the 2022 Franchise Tax Filing.

b. Please refer to TAW_R_CADDR1_013_062524_Attachment 2

c. The adjustment for rentals is a component of the calculation of Franchise Tax as illustrated in TAW_R_CADDR1_013_062524_Attachment 1.

d. Please refer to TAW_R_CADDR1_013_062524_Attachment 3 for a copy of the 2022 Gross Receipts Filing.

e. Please refer to TAW_R_CADDR1_013_062524_Attachment 4 for a copy of the 2023 TPCU Inspection Fee Filing.

2Y5111 1.000
RV-R0011001 (12/22)

1062

TENNESSEE DEPARTMENT OF REVENUE

2022 Franchise and Excise Tax Return

FAE 170

Tax Year Beginning	Account Number
01/01/2022	0317434603
Tax Year Ending	**FEIN**
12/31/2022	62-0529095
NAICS	**SOS Control Number**
221300	000047889

Check all that apply:

- a) Amended return ☐
- b) Final return ☐
- c) Public Law 86-272 applied to excise tax ☐
- d) Taxpayer has made an election to calculate net worth per the provisions of Tenn. Code Ann. § 67-4-2103(g)-(i) ☐
- e) Taxpayer has filed the prescribed form to revoke its election made per Tenn. Code Ann. § 67-4-2103(g)-(i) ☐
- f) Annualized income installment method for quarterly estimates election ☐
- g) Manufacturer single sales factor election ☐
- h) Revoke manufacturer single sales factor election ☐
- i) Taxpayer has filed for federal extension ☒

Legal Name: Tennessee-American Water Company

Mailing Address: PO Box 2738, Attn: Tax Dept.

City: Camden

State: NJ

ZIP Code: 08101-2738

Date Tennessee operations began (see instructions)

Schedule A - Computation of Franchise Tax

Round to the nearest dollar

1.	Total net worth Schedule F1, Line 5 or Schedule F2, Line 3	(1)	230930709
2.	Total real and tangible personal property from Schedule G, Line 15	(2)	307592090
3.	Franchise tax (25¢ per $100 or major fraction thereof on the greater of Lines 1 or 2; minimum $100)	(3)	768980

Schedule B - Computation of Excise Tax

4.	Income subject to excise tax from Schedule J, Line 36	(4)	-1920626
5.	Excise tax (6.5% of Line 4)	(5)	NONE
6.	Recapture of tax credit (Schedule T, Line 13) and additional excise tax on certified distribution sales	(6)	
7.	Total excise tax due (add Lines 5 and 6)	(7)	NONE

Schedule C - Computation of Total Tax Due or Overpayment

8.	Total franchise and excise taxes (add Lines 3 and 7)	(8)	768980
9.	Total credit from Schedule D, Line 9 (cannot exceed Schedule C, Line 8)	(9)	118112
10.	Net tax (subtract Line 9 from Line 8; if Line 9 exceeds Line 8, enter zero here)	(10)	650868
11.	Total payments from Schedule E, Line 7	(11)	1477349
12.	Penalty (see instructions)	(12)	
13.	Interest (see instructions)	(13)	
14.	Penalty on estimated franchise and excise tax payments	(14)	
15.	Interest on estimated franchise and excise tax payments	(15)	
16.	Total amount due (overpaid) (add Lines 10, 12, 13, 14, and 15, subtract Line 11)	(16)	-826481

If overpayment reported on Line 16, complete A and/or B below:

A. Credit to next year's tax $ 826481 B. Refund $ _____

Power of Attorney - Check YES if this taxpayer's signature certifies that this tax preparer has the authority to execute this form on behalf of the taxpayer and is authorized to receive and inspect confidential tax information and to perform any and all acts relating to respective tax matters.

☐ YES

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature | Date: 10/13/2023 | Title: VP - Tax

Tax Preparer's Signature | Preparer's PTIN | Date | Telephone

Preparer's Address | City | State | ZIP Code

Preparer's Email Address

FOR OFFICE USE ONLY

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule D - Schedule of Credits

1.	Gross Premiums Tax Credit (cannot exceed Schedule C, Line 8)	(1)	
2.	Green Energy Tax Credit from business plans filed prior to July 1, 2015	(2)	
3.	Brownfield Property Credit	(3)	
4.	Broadband Internet Access Tax Credit carryover for service providers	(4)	
5.	Industrial Machinery and Research and Development Tax Credit from Schedule T, Line 11	(5)	118112
6.	Job Tax Credit from Schedule X, Line 46	(6)	
7.	Additional Annual Job Tax Credit from Schedule X, Line 38	(7)	
8.	Qualified Production Credit from Schedule QP, Line 12	(8)	
9.	Total credit (add Lines 1 through 8; enter here and on Schedule C, Line 9)	(9)	118112

Schedule E - Schedule of Required Quarterly Installments and Payments

		Required Quarterly Installments		Amount Paid
1.	Overpayment from previous year, if available		(1)	1227349
2.	First quarterly estimate	(2a)	(2b)	NONE
3.	Second quarterly estimate	(3a)	(3b)	200000
4.	Third quarterly estimate	(4a)	(4b)	50000
5.	Fourth quarterly estimate	(5a)	(5b)	NONE
6.	Extension payment		(6)	NONE
7.	Total payments (add Lines 1 through 6; enter here and on Schedule C, Line 11)		(7)	1477349

Computation of Franchise Tax

Schedule F1 - Non-Consolidated Net Worth

1.	Net worth (total assets less total liabilities)	(1)	136209191
2.	Indebtedness to or guaranteed by parent or affiliated corporation (cannot be a deduction) Stmt. 1	(2)	102280321
3.	Total (add Lines 1 and 2)	(3)	238489512
4.	Franchise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%)	(4)	96.830551%
5.	Total (multiply Line 3 by Line 4; enter here and on Schedule A, Line 1)	(5)	230930709

Schedule F2 - Consolidated Net Worth

Schedule F2 is to be completed only if the Consolidated Net Worth Election Registration Application has been filed.

1.	Consolidated net worth (total assets less total liabilities of the affiliated group)	(1)	
2.	Franchise tax apportionment ratio (Schedule 170NC, 170SF or 170SC)	(2)	%
3.	Total (multiply Line 1 by Line 2; enter here and on Schedule A, Line 1)	(3)	

Schedule G - Determination of Real and Tangible Property

	Book Value of Property Owned - Cost less accumulated depreciation		In Tennessee
1.	Land	(1)	3427438
2.	Buildings, leaseholds, and improvements	(2)	303739572
3.	Machinery, equipment, furniture, and fixtures	(3)	
4.	Automobiles and trucks	(4)	
5.	Prepaid supplies and other tangible personal property	(5)	
6.	Ownership share of real and tangible property of a partnership that does not file a return	(6)	
7.	a. Inventories and work in progress	(7a)	
	b. Exempt finished goods inventory in excess of $30 million	(7b)	
8.	Certified pollution control equipment (include copy of certificate) and equipment used to produce electricity at a certified green energy production facility	(8)	
9.	Exempt required capital investment	(9)	
10.	Subtotal (add Lines 1 through 7a, subtract Lines 7b through 9)	(10)	307167010

Rental Value of Property Used but Not Owned

	Net Annual Rental Paid for:	In Tennessee			
11.	Real property	53135	x8	(11)	425080
12.	Machinery and equipment used in manufacturing and processing		x3	(12)	
13.	Furniture, office machinery, and equipment		x2	(13)	
14.	Delivery or mobile equipment		x1	(14)	
15.	Tennessee total (add Lines 10 through 14; enter here and on Schedule A, Line 2)			(15)	307592090

Schedule H - Gross Receipts

1.	Gross receipts or sales per federal income tax return	(1)	60605324

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Computation of Excise Tax

Schedule J1 - Computation of Net Earnings for Entities Treated as Partnerships

Additions:

1. Ordinary income or loss (federal Form 1065, Line 22) . . . (1)
2. Income items specifically allocated to partners, including guaranteed payments to partners . . . (2)
3. Any net loss or expense distributed to a publicly traded REIT . . . (3)
4. Total additions (add Lines 1 through 3) . . . (4)

Deductions:

5. Expense items specifically allocated to partners not deducted elsewhere . . . (5)
6. Amount subject to self-employment taxes distributable or paid to each partner or member net of any pass-through expense deducted elsewhere on this return (if negative, enter zero) (include on Schedule K, Line 3) . . . (6)
7. Amount of contribution to qualified pension or benefit plans of any partner or member, including all IRC 401 plans (include on Schedule K, Line 3) . . . (7)
8. Any net gain or income distributed to a publicly traded REIT . . . (8)
9. Any loss on the sale of an asset sold within 12 months after the date of distribution . . . (9)
10. Total deductions (add Lines 5 through 9) . . . (10)
11. Total (subtract Line 10 from Line 4; enter here and on Schedule J, Line 1) . . . (11)

Schedule J2 - Computation of Net Earnings for a Single Member LLC Filing as an Individual

Additions:

1. Business Income or loss from federal Form 1040, Schedule C . . . (1)
2. Business Income or loss from federal Form 1040, Schedule D . . . (2)
3. Business Income or loss from federal Form 1040, Schedule E . . . (3)
4. Business Income or loss from federal Form 1040, Schedule F . . . (4)
5. Business Income or loss from federal Form 4797 . . . (5)
6. Other: federal Form _____ , Schedule _____ . . . (6)
7. Total additions (add Lines 1 through 6) . . . (7)

Deductions:

8. Amount subject to self-employment taxes distributable or paid to the single member (if negative, enter zero; include on Schedule K, Line 3) . . . (8)
9. Total (subtract Line 8 from Line 7; enter here and on Schedule J, Line 1) . . . (9)

Schedule J3 - Computation of Net Earnings for Entities Treated as Subchapter S Corporations

Additions:

1. Ordinary income or loss (federal Form 1120S, Line 21) . . . (1)
2. Income items to extent includable in federal income were it not for "S" status election . . . (2)
3. Total additions (add Lines 1 and 2) . . . (3)

Deductions:

4. Expense items to extent includable in federal expenses were it not for "S" status election . . . (4)
5. Any loss on the sale of an asset sold within 12 months after the date of distribution . . . (5)
6. Total deductions (add Lines 4 and 5) . . . (6)
7. Total (subtract Line 6 from Line 3; enter here and on Schedule J, Line 1) . . . (7)

Schedule J4 - Computation of Net Earnings for Entities Treated as Corporations and Other Entities

Additions:

1. Taxable income or loss before net operating loss deduction and special deductions (federal Form 1120, Line 28) . . . (1) 3,058,083
2. a. REIT taxable income before net operating loss deduction and special deductions (federal Form 1120-REIT, Line 20) . . . (2a) _____
   b. REIT deduction for dividends paid (federal Form 1120-REIT, Line 21b) (2b) _____
   c. REIT taxable income after dividends paid deduction (subtract Line 2b from Line 2a) . . . (2c) _____
3. Unrelated business taxable income (federal Form 990-T, Line 5) . . . (3)
4. Other: federal Form _____ . . . (4)
5. Contribution carryover from prior period(s) . . . (5)
6. Capital gains offset by capital loss carryover or carryback . . . (6)
7. Total additions (add Lines 1 through 6) . . . (7) 3,058,083

Deductions:

8. Contributions in excess of amount allowed by federal government . . . (8)
9. Portion of current year's capital loss not included in federal taxable income . . . (9)
10. Total deductions (add Lines 8 and 9) . . . (10)
11. Total (subtract Line 10 from Line 7; enter here and on Schedule J, Line 1) . . . (11) 3,058,083

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule J - Computation of Net Earnings Subject to Excise Tax

1.	Adjusted federal income or loss (enter amount from Schedule J1, J2, J3, or J4)	(1)	3058083
	Additions:		
2.	Intangible expenses paid, accrued, or incurred to an affiliated business entity or entities deducted for federal income tax purposes	(2)	
3.	Any depreciation under the provisions of IRC Section 168 not permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation	(3)	10179624
4.	Gain on the sale of an asset sold within 12 months after the date of distribution to a nontaxable entity	(4)	
5.	Tennessee excise tax expense (to the extent reported for federal income tax purposes)	(5)	-305407
6.	Gross premiums tax deducted in determining federal income and used as an excise tax credit	(6)	
7.	Interest income on obligations of states and their political subdivisions, less allowable amortization	(7)	
8.	Depletion not based on actual recovery of cost	(8)	
9.	Excess fair market value over book value of property donated	(9)	
10.	Excess rent to/from an affiliate	(10)	
11.	Net loss or expense received from a pass-through entity subject to the excise tax (attach schedule)	(11)	
12.	An amount equal to five percent of IRC Section 951A global intangible low-taxed income deducted on Line 27	(12)	
13.	Business interest expense deducted in arriving at the amount reported on Sch. J, Line 1. Only complete if federal Form 8990 was filed. See instructions	(13)	NONE
14.	Research and experimental expenditures deducted under IRC Section 174 in arriving at the amount reported on Sch. J, Line 1	(14)	
15.	Total additions (add Lines 2 through 14)	(15)	9874217
	Deductions:		
16.	Any depreciation under the provisions of IRC Section 168 permitted for excise tax purposes due to Tennessee permanently decoupling from federal bonus depreciation	(16)	11547216
17.	Any excess gain (or loss) from the basis adjustment resulting from Tennessee permanently decoupling from federal bonus depreciation	(17)	
18.	Dividends received from corporations at least 80% owned	(18)	
19.	Donations to qualified public school support groups and nonprofit organizations	(19)	
20.	Any expense other than income taxes not deducted in determining federal taxable income for which a credit against the federal income tax was allowed	(20)	
21.	Adjustments related to the safe harbor lease election (see instructions)	(21)	
22.	Nonbusiness earnings (from Schedule M, Line 8)	(22)	
23.	Intangible expenses paid, accrued, or incurred to an affiliated entity or entities (from Form IE, Line 4) Attach Form IE - Intangible Expense Disclosure	(23)	
24.	Intangible income from an affiliated business entity or entities if the corresponding intangible expenses have not been deducted by the affiliate(s) under Tenn. Code Ann. § 67-4-2006(b)(2)(N)	(24)	
25.	Net gain or income received from a pass-through entity subject to the excise tax (attach schedule)	(25)	
26.	Deductible Grants from governmental units	(26)	
27.	IRC Section 951A global intangible low-taxed income	(27)	
28.	a. Business interest expense currently deductible. See instructions	(28a)	NONE
	b. Business interest expense carryforward available for future tax years	(28b)	
29.	Research and experimental expenditures currently deductible. See instructions	(29)	
30.	Total deductions (add Lines 16 through 29, excluding 28b)	(30)	11547216
	Computation of Taxable Income		
31.	Total business income (loss) (add Lines 1 and 15, subtract Line 30; if loss, enter on Schedule K, Line 1)	(31)	1385084
32.	Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%)	(32)	96.830551 %
33.	Apportioned business income (loss) (multiply Line 31 by Line 32)	(33)	1341184
34.	Nonbusiness earnings directly allocated to Tennessee (from Schedule M, Line 9)	(34)	
35.	Loss carryover from prior years (from Schedule U)	(35)	3261810
36.	Subject to excise tax (add Line 33 and 34, subtract Line 35; enter here and on Schedule B, Line 4)	(36)	-1920626

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule K - Determination of Loss Carryover Available

1. Net loss from Schedule J, Line 31 . . . . . (1) _____
   Additions:
2. Amounts reported on Schedule J, Lines 18 and 22 . . . . . (2) _____
3. Amounts reported on Schedule J1, Lines 6 and 7, or Schedule J2, Line 8 . . . . . (3) _____
4. Reduced loss (add Lines 1 through 3; if net amount is positive, enter zero) . . . . . (4) _____
5. Excise tax apportionment ratio (Schedules N, O, P, R or S if applicable or 100%) . . . . . (5) _____ %
6. Current year loss carryover available (multiply Line 4 by Line 5) . . . . . (6) _____

Schedule M - Nonbusiness Earnings Allocation

Allocation and apportionment schedules may be used only by taxpayers doing business outside the state of Tennessee within the meaning of Tenn. Code Ann. §§ 67-4-2010 and 67-4-2110. The burden is on the taxpayer to show that the taxpayer has the right to apportion.

If all earnings are business earnings as defined below, do not complete this schedule. Any nonbusiness earnings, less related expenses, are subject to direct allocation and should be reported in this schedule.

"Business Earnings" - 1) earnings arising from transactions and activity in the regular course of the taxpayer's trade or business, or 2) earnings from tangible and intangible property if the acquisition, use, management, or disposition of the property constitutes an integral part of the taxpayer's regular trade or business operations.
Earnings which arise from the conduct of the trade or trades or business operations of a taxpayer are business earnings, and the taxpayer must show by clear and cogent evidence that particular earnings are classifiable as nonbusiness earnings. A taxpayer may have more than one regular trade or business in determining whether income is business earnings.

"Nonbusiness Earnings" - all earnings other than business earnings

	Description of Nonbusiness Earnings (If further description is necessary, see below)	Gross Amounts	*Less Related Expenses	Net Amounts	Net Amounts Allocated Directly to Tennessee
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.	Total nonbusiness earnings (Enter here and on Schedule J, Line 22)				
9.	Nonbusiness earnings allocated directly (Enter here and on Schedule J, Line 34)				

If necessary, describe source of nonbusiness earnings and explain why such earnings do not constitute business earnings as defined above. Enumerate these items to correspond with items listed above.

*As a general rule, the allowable deductions for expenses of a taxpayer are related to both business and nonbusiness earnings. Items such as administrative costs, taxes, insurance, repairs, maintenance, and depreciation are to be considered. In the absence of evidence to the contrary, it is assumed that the expenses related to nonbusiness rental earnings will be an amount equal to 50% of such earnings and that expenses related to other nonbusiness earnings will be an amount equal to 5% of such earnings (see TENN. COMP. R. & REGS. 1320-06-01.23(3)).

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule N - Apportionment - Standard

Property	In Tennessee		Total Everywhere	
Use original cost of assets	a. Beginning of Taxable Year	b. End of Taxable Year	a. Beginning of Taxable Year	b. End of Taxable Year
1. Land, buildings, leaseholds, and improvements	410973280	435326785	410973280	435326785
2. Machinery, equipment, furniture, and fixtures				
3. Automobiles and trucks				
4. Inventories and work in progress				
5. Prepaid supplies and other property				
6. Ownership share of real and tangible property of a partnership that does not file a return				
7. Excise tax total (add Lines 1 through 6)	a. 410973280	b. 435326785	a. 410973280	b. 435326785
8. Exempt inventory				
9. Franchise tax total (subtract Line 8 from Line 7)	a. 410973280	b. 435326785	a. 410973280	b. 435326785
10. Excise tax average value (add Lines 7(a) & (b), divide by two)		423150033		423150033
11. Franchise tax average value (add Lines 9(a) & (b), divide by two)		423150033		423150033
12. Rented property (rent paid x 8)		425080		425080

Use triple weighted sales factor	a. In Tennessee	b. Total Everywhere	c. Franchise Ratio	d. Excise Ratio
13. Excise tax property factor (add Lines 10 and 12)	423575113	423575113		100.000000 %
14. Franchise tax property factor (add Lines 11 and12)	423575113	423575113	100.000000 %	
15. Payroll factor	8725573	8725573	100.000000 %	100.000000 %
16. Sales factor (business gross receipts)	57742707	60963027	94.717585 %	94.717585 %
17. Total ratios (add Lines 13-15 and (Line 16 x three))			484.152755 %	484.152755 %
18. Apportionment ratio (divide Line 17 by five, or by the number of factors with everywhere values greater than zero) (Enter franchise tax apportionment ratio on Sch. F1, Line 4. Enter excise tax apportionment ratio on Sch. J, Line 32.)			96.830551 %	96.830551 %

Schedule O - Apportionment - Common Carriers (railroads, motor carriers, pipelines and barges)

	In Tennessee	Total Everywhere	Ratio
1. Total franchise mileage (odometer miles)			
2. Tennessee gross intrastate receipts and interstate gross receipts everywhere			%
3. Total ratios (add Lines 1 and 2)			%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere values greater than zero) (Enter franchise tax apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedule J, Line 32.)			%

Schedule P - Apportionment - Air Carriers

	In Tennessee	Total Everywhere	Ratio
1. Originating revenue			
2. Air miles flown (Include in Tennessee column only air miles flown on flights either originating from or ending in Tennessee or both)			%
3. Total ratios (add Lines 1 and 2)			%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere values greater than zero) (Enter franchise tax apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedule J, Line 32.)			%

Schedule R - Apportionment - Air Express Carriers

	In Tennessee	Total Everywhere	Ratio
1. Originating revenue			%
2. Air miles flown and ground miles traveled (Include in Tennessee column only air miles flown on flights either originating from or ending in Tennessee or both. Include only ground miles traveled with respect to actual common carriage of persons or property for hire.)			%
3. Total ratios			%
4. Apportionment ratio (divide Line 3 by two, or by the number of factors with everywhere values greater than zero) (Enter franchise tax apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedule J, Line 32.)			%

Schedule S - Apportionment - Manufacturer Single Sales Factor

	In Tennessee	Total Everywhere	Ratio
1. Sales factor (business gross receipts) (Enter franchise tax apportionment ratio on Schedule F1, Line 4. Enter excise tax apportionment ratio on Schedule J, Line 32.)			%

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule T - Industrial Machinery and Research and Development Equipment Tax Credit

Part 1: Tax Credit Computation

Franchise and excise taxes may be reduced by a credit on industrial machinery and research and development equipment purchased during the tax period covered by the return and located in Tennessee. The credit is generally computed at 1% of the purchase price of qualified industrial machinery and research and development equipment. The credit taken on any return cannot exceed 50% of the current year's franchise and excise tax liability, but any unused credit may be carried forward 15 years under Tenn. Code Ann. §67-4-2009(3).

1. Purchase price of industrial machinery and research and development equipment	(1)	11811171
2. Percentage allowed (generally 1%*)	(2)	1. %
3. Current year credit (multiply Line 1 by Line 2)	(3)	118112
4. Credit available from prior year(s) (from Schedule V)	(4)	
5. Total credit available (add Lines 3 and 4)	(5)	118112
6. Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)	(6)	768980
7. Limitation on credit (50% of Line 6)	(7)	384490
8. Franchise and excise tax liability before any credits (add Schedule A, Line 3 and Schedule B, Line 5)	(8)	768980
9. Credits from Schedule D, Lines 1 through 4 and Schedule D, Line 7	(9)	
10. Tax before Industrial Machinery Credit (subtract Line 9 from Line 8)	(10)	768980
11. Amount available in current year (enter the smaller value of Lines 5, 7, or 10 here, and on Schedule D, Line 5)	(11)	118112

Part 2: Recapture of Tax Credit

The Industrial Machinery Tax Credit previously established on this form must be partially recaptured if the equipment on which it was based was sold or removed from the state before the end of the equipment's life as established for federal income tax purposes. The recapture amount is a percentage of useful life remaining at the time of sale or removal multiplied by the credit originally established on this form. Previously established credits have either offset tax or populated the carryover table Schedule V. Complete the Industrial Machinery Credit Recapture Worksheet and then enter the applicable recapture amounts on Lines 12 and 13 below.

12. Reduction to credit carryover table, Schedule V, from recapture worksheet, Part 2, Line 16	(12)	
13. Recapture of credit from recapture worksheet, Part 2, Line 17 (enter here and on Schedule B, Line 6)	(13)	

*The percentage allowed on Part 1, Line 2 above is 1%, unless the taxpayer has met the requirements of Tenn. Code Ann. §67-4-2009(3)(I) and has been approved by the Commissioner of Revenue for an enhanced rate based on the investment amount. The statutory minimum investment requirements and applicable rates for the enhanced credit are shown on the following chart:

Minimum Required Capital Investment	Rate of Credit
$100,000,000	3%
$250,000,000	5%
$500,000,000	7%
$1,000,000,000	10%

Taxable Year	Taxpayer Name	Account No./FEIN
01/01/2022 -12/31/2022	Tennessee-American Water Company	0317434603

Schedule U - Schedule of Loss Carryover

Year	Period Ended (MM/YY)	Original Return or as Amended	Used in Prior Year(s)	Expired	Loss Carryover Available
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	12/20	1835591			1835591
15	12/21	1426219			1426219
Total Amount (Enter here and on Schedule J, Line 35)					3261810

Schedule V - Schedule of Industrial Machinery and Research and Development Equipment Credit Carryover

Year	Period Ended (MM/YY)	Original Return or as Amended	Used in Prior Year(s)	Expired or Recaptured	Industrial Machinery Credit Carryover Available
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
Total Amount (Enter here and on Schedule T, Line 4)					

Tennessee-American Water Company 62-0529095

Tennessee Franchise & Excise Tax Return, Page 2 Detail

Sch F1, Ln 2 - Indebtedness to or Guaranteed by Parent or Affiliate

Intercompany Bonds	102,280,321.
Total	102,280,321.

Electronic Filing Information: PDF attachments Included in this Return

Tax Year: 2022
Name: Tennessee-American Wa
Return No: C0002Y62

Jurisdiction: Tennessee
No of Attachments: 2

PDF Attachment Description	PDF File Name	File Size
Form7004Acceptance	C0002Y62_TN_Form7004Acceptance.pdf	74,461
Form7004	C0002Y62_TN_Form7004.pdf	134,826

Electronic Return Acknowledgement

Tax Year 2022 Return No 23695320231015000017

Taxpayer American Water Works Company, Inc. & Subs/Cons 2022

EFIN 236953

Return Identification Number	23695320231015000017
Filing Type Description	Federal Extension
Tax Period Begin Date	01/01/2022
Tax Period End Date	12/31/2022
Return Status	Accepted
Transmission Date and Timestamp	04/11/2023 02:08:18 PM

Electronic Return Acknowledgement

Tax Year 2022 Return No 23695320231015000017

Taxpayer American Water Works Company, Inc. & Subs/Cons 2022

EFIN 236953

Return Identification Number	23695320231015000017
Filing Type Description	Federal Extension
Tax Period Begin Date	01/01/2022
Tax Period End Date	12/31/2022
Return Status	Accepted
Transmission Date and Timestamp	04/11/2023 02:08:18 PM

Form **7004** (Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

▶ File a separate application for each return.
▶ Go to *www.irs.gov/Form7004* for instructions and the latest information.

OMB No. 1545-0233

Print or Type

Name: American Water Works Company, Inc. & Subs
Identifying number: 51-0063696
Number, street, and room or suite no. (If P.O. box, see instructions.): PO Box 2738, Attn: Tax Dept.
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code).): Camden, NJ 08101-2738

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I **Automatic Extension for Certain Business Income Tax, Information, and Other Returns.** See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II **All Filers Must Complete This Part**

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here . . . . . ▶ ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here . . . . . ▶ ☒
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application. See Statement 1

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here . . ▶ ☐

5a The application is for calendar year 20 22 , or tax year beginning _____ , 20 ___ , and ending _____ , 20 ___

b **Short tax year.** If this tax year is less than 12 months, check the reason: ☐ Initial return ☐ Final return
☐ Change in accounting period ☐ Consolidated return to be filed ☐ Other (See instructions - attach explanation)

6	Tentative total tax	6	61,061,352.
7	**Total** payments and credits. See instructions	7	121,464,184.
8	**Balance due.** Subtract line 7 from line 6. See instructions	8	NONE

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Form **7004** (Rev. 12-2018)

JSA
2X0915 1.000

Form 7004 - Affiliated Group Members

Name and address of each member of the group	Employer ID
American Water Capital Corp. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-3732448
American Water Works Service Company, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	23-1340234
Laurel Oak Properties Corporation PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	20-1022964
E'town Properties, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-2817018
TWNA, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	06-1548192
AW Insurance LLC - Series B PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	84-4174267
AW Insurance LLC - Series C PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	84-4174441
Indiana-American Water Company, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	35-0936102
Iowa-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	42-0735216

Continued on next page

American Water Works Company, Inc. & Subs 51-0063696

Form 7004 - Affiliated Group Members

Name and address of each member of the group (Cont'd)	Employer ID
Kentucky-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	61-0485002
Maryland-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	52-0265025
California-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	51-0104148
Michigan-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	38-1657784
Missouri-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	44-0578460
New Jersey-American Water Company, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-1546642
Environmental Disposal Corporation PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-2391983
Pennsylvania-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	25-1008096
Illinois-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	51-0105894

Continued on next page

Form 7004 - Affiliated Group Members

Name and address of each member of the group (Cont'd)	Employer ID
American Lake Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	06-1396121
Tennessee-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	62-0529095
Virginia-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	54-0119650
West Virginia-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	55-0307487
Bluefield Valley Water Works Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	66-6022466
Hawaii-American Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	99-0108667
New York American Water Company Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	11-1516966
Mt. Ebo Sewage Works, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	13-3223856
Edison Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-3519296

Continued on next page

Form 7004 - Affiliated Group Members

Name and address of each member of the group (Cont'd)	Employer ID
Liberty Water Company PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	22-3596293
American Water Services CDM, Inc. PO Box 2738, Attn: Tax Dept. Camden, NJ 08101-2738	91-1745331

ORIGINAL RATIO - NO CHANGE FOR AMENDED RETURN

TENNESSEE - AMERICAN WATER COMPANY

2022 - TENNESSEE REGULATORY AUTHORITY
GROSS EARNINGS & COMPUTATION OF INSPECTION FEE

REVENUE PER BI REPORTS	TOTAL	GA	TN
GROSS REVENUE	63,464,423	3,372,242	60,092,182
PRIVATE FIRE	809,885	13,489	796,396
TOT REVENUE PER BI REPORTS	**64,274,308**	**3,385,730**	**60,888,578**

	PER BI REPORT		PER GL	2022 Filing Rates
GA	3,385,730	5.2676%	**3,097,427**	5.2676%
TN	60,888,578	94.732%	**55,704,060**	94.7324%
TOTALS	64,274,308	100.0000%	**58,801,487**	100.0000%

TENNESSEE DEPARTMENT OF REVENUE

Gross Receipts Tax Return - Gas, Water, Electric Power, & Light Companies

GRO 209

Taxable Period	Account No.	SSN / OR / FEIN
Beginning: 7/1/22	0340000108	FEIN 62-0529095
Ending: 6/30/23	Due Date	

TENNESSEE AMERICAN WATER
P.O. BOX 2738
CAMDEN, NJ 08101
ATTN: GENERAL TAX DEPT.

Reporting Period

	Month	Day	Year
Beginning:	01	01	2023
Ending	12	31	2023

Please indicate the annual or monthly reporting period

If this is an AMENDED RETURN, please check the box at right } X

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 16 and mail to:
TENNESSEE DEPARTMENT OF REVENUE
Andrew Jackson State Office Building
500 Deaderick Street, Nashville TN 37242

ROUND TO NEAREST DOLLAR

Gross Receipts Tax on Gas Distribution			
1. Gross receipts from gas distribution in Tennessee	(1)		.00
2. Tax (% of Line 1)	(2)		.00
Gross Receipts Tax on Water/Electricity Distribution			
3. Gross receipts from water/electricity distribution in Tennessee	(3)	57,287,904	.00
4. Less: Exemption ($5,000 maximum)	(4)	5,000	.00
5. Gross receipts subject to tax (Line 3 less Line 4)	(5)	57,282,904	.00
6. Tax (% of Line 5)	(6)	1,718,487	.00
Computation of Tax			
7. Gross receipts tax (From Lines 2 and/or 6)	(7)	1,718,487	.00
8. Less: Franchise tax credit	(8)		.00
9. Less: Excise tax credit	(9)	768,980	.00
10. Net tax (Line 7 less Lines 8 and 9)	(10)	949,507	.00
11. Less credit amount from previous Department of Revenue notice(s)	(11)		.00
12. Penalty (If filed LATE, compute penalty at 5% of the tax (Line 10 minus Line 11) for each 1 to 30 DAY PERIOD for which TAX IS DELINQUENT (Total penalty not to exceed 25%.) Minimum penalty is $15 regardless of the amount of tax due or whether there is any tax due	(12)		.00
13. Interest (Line 10 minus Line 11 X % per annum on taxes unpaid by the due date)	(13)		.00
14. Total Tax Due (Add Lines 10, 12 and 13, less Line 11 if applicable)	(14)	(74,047)	.00
15. Installment (¼ of Line 14) **(Only timely annual filers have the option to use this line)**	(15)		.00
16. Total Remittance Amount (Line 14 or Line 15)	(16)		.00

FOR OFFICE USE ONLY

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE ▶ Melissa Quillo 10/31/23
President or other Principal Officer, Partner or Proprietor Date

SIGN HERE ▶
Tax Return Preparer and Title Date

209340001

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	**Jackson**	**Johnson City**	**Knoxville**	**Memphis**	**Nashville**
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 203	Suite 340	204 High Point Drive	Suite 300	3150 Appling Road	Andrew Jackson Building
1301 Riverfront Parkway	Lowell Thomas Building		7175 Strawberry Plains Pike		500 Deaderick Street
	225 Martin Luther King Blvd.				

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

GENERAL REQUIREMENTS

The law governing gas, water, electric power and light companies states that:

(a) (1) Each person engaged in the business of furnishing or distributing gas, water, or electric current, whether to a dealer, consumer, municipality or other customer, shall, for the privilege of doing such business, pay to the state for state purposes an amount equal to the tax rate specified on the front of the return multiplied by the gross receipts derived from intrastate business in the state.

(2) Persons engaged in the business of manufacturing gas or of distributing manufactured gas or natural gas shall, in lieu of the foregoing, pay an amount equal to the tax rate specified on the front of the return multiplied by the gross receipts derived from intrastate business in this state, which payment shall be subject to the same provisions, restrictions and credits hereinafter provided in T.C.A. §67-4-405.

(b) This tax does not apply to cities or other political subdivisions of the state owning and operating gas companies, water companies or power plants, nor does it apply to any governmental agency of the United States.

(c) The gross receipts tax is levied for the privilege of engaging in intrastate commerce carried on wholly within this state and not a part of interstate commerce.

(d) A credit is allowed against the gross receipts tax for the franchise and excise taxes paid by gas, water, and electric companies during the calendar year in which the gross receipts tax becomes due.

(e) The tax hereby imposed shall be administered and collected in accordance with T.C.A. §67-4-301 et seq.

(f) Each person engaged in the business of furnishing or distributing electric current or water shall be exempt from the above tax upon gross receipts up to the amount of five thousand dollars ($5,000).

DELINQUENT FILING - (PENALTY AND INTEREST)

Unless this return and tax are mailed to the Department of Revenue on or before August 1 or the 10th day of the following month (if filing monthly), penalty & interest will be assessed as required by §67-1-804 T.C.A.

INSTRUCTIONS

Lines 8 & 9 - Total credit cannot exceed line 7. A credit is allowed for franchise and excise taxes paid when final reports of both gross receipts taxes and franchise and excise taxes have been filed covering the corresponding tax base period. Additional instructions for these lines are available upon request.

Line 15 - Taxpayers who file the return and make the first quarterly payment on or before August 1st have the option of paying the balance in three equal additional installments: Nov. 1, Feb. 1, and May 1. However, such quarterly payments made after August 1st shall bear interest on each such payment at the effective rate per annum from August 1 to date of payment. Anyone who elects the above option will receive quarterly installment coupons by a separate mailing.

NOTICE TO TAXPAYER

If quarterly installments are not paid by the due date, penalty will be assessed for late payment at the rate of 5% of the installment for each 30 days (or portion thereof) that the installment remains unpaid subsequent to the due date, up to a maximum of 25%.

This return shall be accompanied by schedule listing of total gross receipts derived from interstate business, intrastate business, sale of appliances, water taps, pole rentals, and other sources fully identified.

RV-R0003901 (12/18)

TENNESSEE DEPARTMENT OF REVENUE
Gross Receipts Tax Return
Gas, Water, Electric Power, and Light Companies

ORIGINAL RETURN

GRO 209

Filing Period: 07/1/2022-06/30/2023	Reporting Period: 01/01/2023-12/31/2023
Account Number: 0340000108	Due Date:
FEIN/SSN: 62-0529095	

Check if applicable:
- Amended return ☐
- Remit in installments ☐

Legal Name: Tennessee American Water Company

Mailing Address: ATTN: Tax Dept P.O Box 2738

City: Camden | State: NJ | ZIP Code: 08101

Remit amount on Line 13 or 14, whichever is applicable to:
Tennessee Department of Revenue
Andrew Jackson State Office Building
500 Deaderick Street
Nashville, TN 37242
You may file your return and payment at www.tn.gov/revenue.

Round to the nearest dollar

Gross Receipts Tax on Gas Distribution

1. Gross receipts from gas distribution in Tennessee ..... (1)
2. Tax (multiply Line 1 by the applicable rate) ..... (2)

Gross Receipts Tax on Water/Electricity Distribution

3. Gross receipts from water/electricity distribution in Tennessee ..... (3) 57,287,904
4. Exemption amount ($5,000 maximum) ..... (4) 5000
5. Gross receipts subject to tax (subtract Line 4 from Line 3) ..... (5) 57,282,904
6. Tax (multiply Line 5 by the applicable rate) ..... (6) 1,718,487

Computation of Tax

7. Gross receipts tax (add Lines 2 and 6) ..... (7) 1,718,487
8. Franchise and excise tax credit (add Lines 8a and 8b) ..... (8) 694,933
   a. Franchise tax credit _____
   b. Excise tax credit 694,933
9. Total tax (subtract Line 8 from Line 7) ..... (9) 1,023,554
10. Credit memo balance ..... (10)
11. Penalty (see instructions) ..... (11)
12. Interest (see instructions) ..... (12)
13. Total amount due (add Lines 9, 11, and 12; subtract Line 10) ..... (13) 1,023,554
14. Installment amount (divide Line 9 by 4) (see instructions) ..... (14)

Under penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct, and complete.

Taxpayer's Signature	Date	Title
Melissa Quillo	07/24/2023	Vice President

Tax Preparer's Signature	Preparer's PTIN	Date	Telephone

Preparer's Address	City	State	ZIP Code

Preparer's Email Address _____

FOR OFFICE USE ONLY

Instructions: Gross Receipts Tax Return – Gas, Water, Electric Power, and Light Companies

Gross receipts from the intrastate distribution of water and electricity and from the intrastate manufacture of gas and/or intrastate distribution of manufactured or natural gas to consumers, excluding sales tax collected from consumers, are subject to a gross receipts tax (commonly known as "utilities tax"). The tax does not apply to gas, water, or power companies owned and operated by cities or other political subdivisions of the state, water companies owned by nonprofits, exempt wholesale generators or FERC certificated wholesale power marketers, and United States governmental agencies.

The filing period is July 1 of the year the tax is due through the following June 30. However, the tax is based on the sales or purchases from the taxpayer's last fiscal year, which is the reporting period.

New businesses that begin business after July 1 must file *monthly* until the beginning of the next filing period (the next July 1). The monthly returns are based on the sales or purchases from that month. Monthly returns are due on the 10th day of the following month. For example, if a business begins November 1, it will file monthly returns on the 10th of each month beginning December 10 through July 10 of the following year and will file annually thereafter.

The return along with the appropriate tax payment is due on or before August 1 of each year (unless the taxpayer is a new business that is filing monthly). Taxpayers should file and make their tax payments online by visiting the Department's website at www.tn.gov/revenue. Alternatively, they may mail returns and payments to the address listed on the return.

You must sign and date your return. Paid preparers (accountants, attorneys, etc.) must also sign the return. If this is an amended return, please indicate the "Reporting Period" and the "Filing Period" and check the amended return box on the top of the return. If you are paying in installments, check the appropriate box on the top of the return and complete Line 14.

Return

Line 1: Enter the total gross receipts from the manufacture of gas or distribution of manufactured or natural gas in Tennessee.

Line 2: Multiply Line 1 by **1.5%**.

Line 3: Enter the total gross receipts from the distribution of water and electricity in Tennessee.

Line 4: The first $5,000 of gross receipts derived from the intrastate distribution of water and electricity are exempt from the utilities tax. On Line 4, enter the lesser of $5,000 or the amount on Line 3.

Line 5: Subtract Line 4 from Line 3.

Line 6: Multiply Line 5 by **3%**.

Line 7: Add Lines 2 and 6.

Line 8: A credit is allowed for franchise and excise taxes paid on the same intrastate activity that is subject to the utilities tax. The franchise and excise tax paid must be for the same tax period as the utilities tax liability. The combined franchise and excise tax credit taken on Line 8 cannot exceed the amount reported on Line 7. To calculate the credit:

a) Divide the taxpayer's total Tennessee gas, water, and electricity sales by the taxpayer's total Tennessee gross receipts (including gross sales, taxable dividends, taxable interest, etc.).

b) Multiply the amount of franchise tax liability from the franchise & excise tax return, Schedule A, Line 3, that has been paid by the decimal number calculated in step (a). Enter this amount on Line 8a.

c) Multiply the amount of excise tax liability from the franchise & excise tax return, Schedule B, Line 7, that has been paid by the decimal number calculated in step (a). Enter this amount on Line 8b.

d) Add Lines 8a and 8b.

Line 9: Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter zero.

Line 10: If your account has a credit balance from an overpayment on a prior return, enter the amount on this line.

Line 11: Penalty is calculated at a rate of 5% for each 30-day period, or portion thereof, that a return is delinquent, up to a maximum of 25% of the delinquent amount. The minimum penalty is $15 for the delinquent filing of a return. If your return is delinquent, apply the appropriate penalty rate to the total tax due from Line 9.

Line 12: Interest is due on any amount of tax that is paid after the statutory due date of the return. The interest rate is determined in accordance with Tenn. Code Ann. § 67-1-801. The current interest rate can be found at www.tn.gov/revenue by clicking the Tax Resources tab. If the payment is late, apply the interest rate to the total tax due from Line 9.

Line 13: Add Lines 9, 11, and 12, and subtract Line 10.

Line 14: Taxpayers who file the return and make a payment of one-fourth of the total tax (Line 9) on or before August 1 have the option of paying the total tax (Line 9) in four equal installments. As stated, the initial installment amount is paid with the return. Subsequent installment payments will be due not later than November 1, February 1, and May 1. However, interest from August 1 until the date of payment will be due on the second, third, and fourth quarterly payments at the effective rate (see the instructions for Line 12). If quarterly installment payments are not paid by the due date, penalty will be assessed for late payments at the rate of 5% for each 30 days (or portion thereof) that the installment payment remains unpaid subsequent to the due date, up to a maximum of 25%. Taxpayers paying in installments should check the appropriate box on the top of the return.

FORM UD-20
(Excel Format)

TENNESSEE PUBLIC UTILITY COMMISSION
STATEMENT OF GROSS EARNINGS AND COMPUTATION OF INSPECTION FEE
DUE DATE: April 1, 2024

COMPANY ID #: 43
COMPANY NAME: Tennessee-American Water Company
Click the Grey Area to Select Your Company From the Dropdown

CHOOSE YOUR COMPANY BEFORE SUBMITTING THE FORM! FAILURE TO DO SO MAY RESULT IN THE PAYMENT BEING DENIED!

State the gross receipts from all sources of the utility for the calendar year per T.C.A. § 65-4-303:

Energy & Water Gross Receipts IN TENNESSEE:

Gas Revenues	$ -
Electric Revenues	
Water Revenues	$ 61,137,874.92
Wastewater Revenues	
Miscellaneous	$ 1,116,730.14
TOTAL TENNESSEE INTRASTATE GROSS RECEIPTS	$ 62,254,605.06

COMPUTATION OF FEE

1. Tennessee Intrastate Gross Receipts		$ 62,254,605.06
2. Less Exemption		$ (5,000)
3. Net Tennessee Gross Receipts (Line 1 minus Line 2)		$ 62,249,605
4. Computed Fee (Line 3 x 0.425%)		$ 264,560.82
5. **TOTAL INSPECTION FEE**	**(THE GREATER OF LINE 4 *OR $100)***	$ 264,560.82

NOTE: A PENALTY OF 10% PER MONTH OR FRACTION THEREOF, PURSUANT TO T.C.A. § 65-4-308, WILL BE ASSESSED FOR LATE PAYMENT IF NOT PAID ON OR BEFORE APRIL 1st.

I attest that I have the authority to submit this form on behalf of the regulated entity and that the figures above accurately state the gross receipts from all sources of the utility in Tennessee for the Calendar Year 2023.

NAME: Melissa Ciullo (Please Print)
SIGNATURE: Melissa Ciullo
TITLE: VP of Tax
TELEPHONE: 856-955-4219
DATE: 03/20/2024
EMAIL:

AREA FOR TENNESSEE PUBLIC UTILITY COMMISSION USE ONLY

2023

Please remit form to:
Tennessee Public Utility Commission
502 Deaderick St. 4th Floor
Nashville, TN 37243

Post Marked ___/___/___

PS0368

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-14. Refer to the *Testimony of Dominic Degrazia* at 16:12-17. Provide a comprehensive explanation justifying the use of a three-year average for Maintenance Expenses in arriving at the Test Year Adjustment prior to applying the inflation factors.

Response:

The company utilized the three-year average for Maintenance Expenses to provide a reasonable normalized Test Year period amount. This is due to the timing of various projects and the volatility of prices driven by inflationary increases in costs.

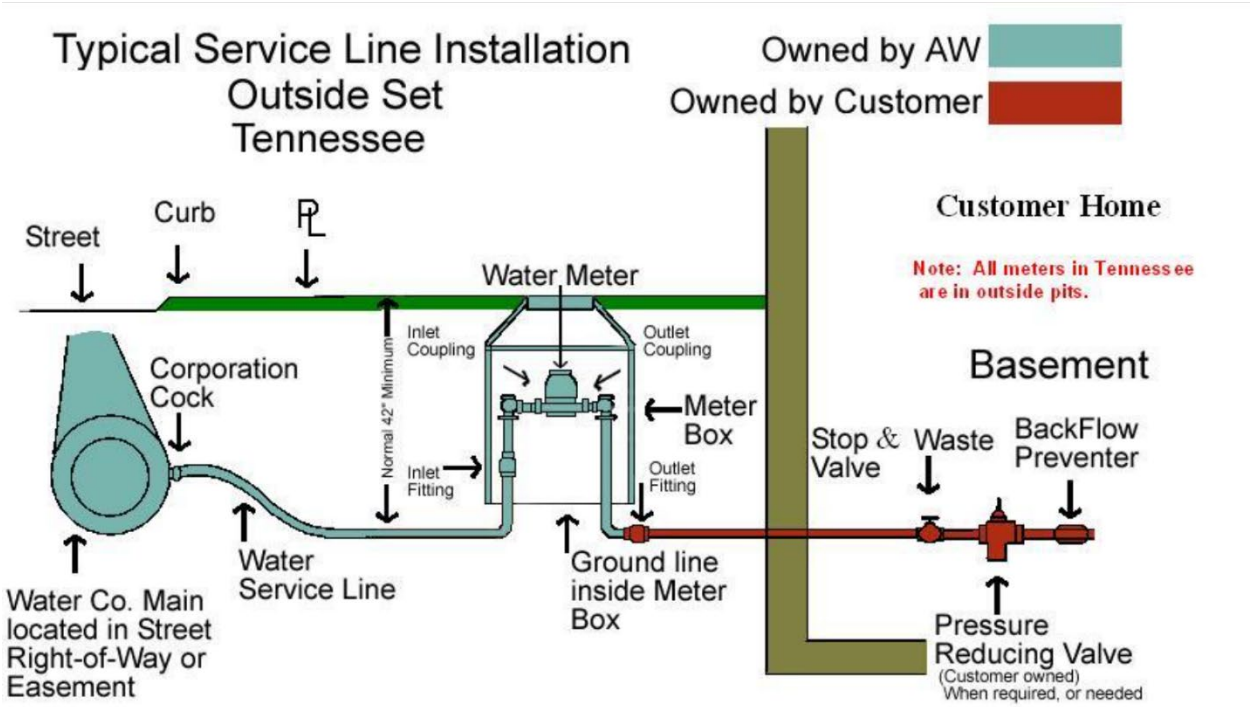
TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-15. Refer to the *Testimony of Grady Stout* at 18-26 describing the Company's proposal to implement a lead line service replacement program. Provide a graphic representation of the portion of the service line described by Mr. Stout that aligns with the Company's proposal to include a representation of the portion of the service line that the Company would replace.

Response:



TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-16. Refer to the *Testimony of Grady Stout* at 18: 16-18. Mr. Stout describes the Company's historical practice of replacing their portion of lead service lines. Discuss whether the Company intends to replace the lead service lines of customers who declined the option of replacing their service line at their expense under this proposal. If so, discuss the priority level of this type of replacement relative to the replacement of service lines as a component of a more comprehensive main line replacement project. Does the Company know with certainty whether, upon notification by the Company of the presence of a lead in their service line, customers replaced their service line?

Response:

The Company does intend to replace all lead and galvanized service lines whether on the Company side or customer side. If a Company-owned service line was replaced in the past, and the customer side is still lead or galvanized, the Company intends to replace the customer owned line.

The priority would be to focus service line replacement efforts towards replacements associated with water main replacement projects, then eliminate other lead and galvanized service lines after those over the next 10 years.

The Company does not know with certainty if the customer service line is lead or galvanized, or if it has been replaced. Under the federal regulations, the Company is required to conduct an inventory of service line materials for both the Company- and customer-owned portions and has taken steps to begin to do so.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Bob Lane

Question:

1-17. Refer to the *Testimony of Grady Stout* at 18: 11-16. The Company is requesting a modification of its Qualified Infrastructure Investment Program Rider ("QIIP"). Regarding the rider, address the effective date of the qualifying plant subject to recovery in the future rider filings identified below, given the Company's rate increase request in this Docket. This request seeks a general overview of the timing of cost deferrals and/or recovery true-ups the Company will seek recovery of in the following filings:

a. March 2025 Filing;
b. March 2026 Filing; and
c. March 2027 Filing.

Response:

The Company is not requesting a modification of its Qualified Infrastructure Investment Program Rider (QIIP). In this case the Company is seeking approval to replace customer-owned lead service lines and to recover the cost through TAWC's Qualified Infrastructure Investment Program Rider ("QIIP"). Please refer to the testimony of Robert Lane at 26:12-17 where the Company is proposing to include the costs to replace the customer-owned LSLs in USOA account 333 and seeks Commission approval for this approach. The Company already includes investment in Company owned LSLs in this manner. The existing ICR tariff already lists investments booked to Account 333 as QIIP eligible investments.

a. <u>March 2025 Filing</u>: The Company will not know all the implications of this rate case upon the2025 ICR Tariff filing until after the Commission's post-hearing decisions on the merits of this rate case. At this time the company believes that in March 2025 the Company would file a capital riders petition looking back at rider eligible increment capital added (net of depreciation) between January 1,

2024 and December 31, 2024, that is not already included in rate base and calculate an Incremental Capital Revenue Requirement (ICRR) associated with that investment. This would be used to calculate the Incremental Capital Rider percentage to be applied to customers' bills. Depreciation, property tax and debt expenses associated with these investments will have been deferred from 2024 for recovery in 2025.

b. March of 2026 Filing: In March of 2026 the Company would file a capital rider petition looking back at rider eligible rider capital added in 2025 that is not already included in the rate base in the General Rate Case and therefore already in rates once the rate case is decided. An ICRR would be calculated for any incremental capital above that which is included in the rate base approved in the rate case and as such included in base rates. This would be used to calculate the Incremental Capital Rider percentage to be applied to customers' bills. Depreciation, property tax and debt expenses associated with investments that are incremental to investments already included in the rate base used to establish rates in the rate case will be deferred from 2025 for recovery in 2026.

c. March of 2027 Filing: In March of 2027 the Company would file a capital rider petition seeking recovery of all incremental capital investment placed in service in 2026 that is not already included in the rate base underlying base rates approved in the rate case. An ICRR would be calculated, and Incremental Capital Rider percentage calculated to be applied to customers' bills. Depreciation, property tax and debt expenses associated with investments that are incremental to investments already included in the rate base used to establish rates in the rate case would have been deferred from 2026 for recovery in 2027.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-18. Refer to the *Testimony of Grady Stout* at 35: 5-7. Discuss how water usage associated with firefighting and training is measured.

Response:

For firefighting, the Company works with local fire departments on firefighting events to capture either total gallons used or duration of fire and how many hydrants were used. With this data, the Company creates a total amount used. For firefighting training, the company meters the water provided to the City of Chattanooga Fire Service training center.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-19. Refer to the *Testimony of Grady Stout* at 36: 11-13. Provide a copy of the Company's Key Performance Indicators ("KPIs") results (reports) for January 2022 – April 2024.

Response:

System Delivery - 000s Gals (Jan 2022-April 2024)												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	993,888	907,362	1,001,514	1,000,688	1,124,594	1,181,185	1,210,113	1,173,374	1,116,540	1,126,256	1,041,359	1,101,828
2023	1,104,629	981,476	1,054,405	984,023	1,055,284	1,089,378	1,115,914	1,156,109	1,115,831	1,143,374	1,049,454	1,034,900
2024	1,185,339	1,033,724	1,100,035	1,065,944	-	-	-	-	-	-	-	-

Meter Reading Percentages (Jan 2022-April 2024)												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	98.66%	98.75%	98.76%	98.75%	98.72%	98.54%	98.38%	98.56%	98.68%	98.69%	98.68%	98.31%
2023	98.26%	98.41%	98.32%	98.76%	98.80%	98.59%	98.44%	98.45%	98.84%	98.81%	99.01%	98.84%
2024	98.85%	98.84%	98.84%	98.89%								

Non Revenue Water (NRW) (Jan 2022-April 2024)												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2022	263,751	261,259	353,927	234,609	389,513	315,445	116,773	421,690	160,150	298,319	273,972	507,853
2023	165,583	268,061	313,970	390,100	152,865	166,942	223,934	285,346	194,239	264,687	315,123	263,862
2024	362,071	292,574	358,885	306,296	-	-	-	-	-	-	-	-

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-20. Provide the month-end number of TAWC employees for the period January 31, 2020 – April 30, 2024, further split into the following categories:

a. Union hourly employees;
b. Non-union hourly employees; and
c. Exempt employees.

Please identify the source for accumulating this data.

Response:

Please see TAW_R_CADDR1_020_062524_Attachment. This data was accumulated using the Company's SAP Information Systems.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-020 Response

2020 Year-Month	Union	Non-Union	Exempt
2020-01	72	14	22
2020-02	72	14	22
2020-03	72	14	22
2020-04	72	14	23
2020-05	72	14	22
2020-06	71	13	23
2020-07	71	13	24
2020-08	71	13	25
2020-09	71	14	25
2020-10	71	14	24
2020-11	73	14	24
2020-12	73	13	25

2021 Year-Month	Union	Non-Union	Exempt
2021-01	73	12	25
2021-02	71	13	25
2021-03	71	13	25
2021-04	71	13	24
2021-05	70	13	24
2021-06	70	13	25
2021-07	69	14	25
2021-08	69	14	25
2021-09	69	14	25
2021-10	68	14	25
2021-11	68	14	25
2021-12	67	14	25

2022 Year-Month	Union	Non-Union	Exempt
2022-01	65	13	26
2022-02	65	13	26
2022-03	64	13	25
2022-04	64	13	24
2022-05	65	13	23
2022-06	64	13	23
2022-07	63	13	24
2022-08	63	13	24
2022-09	65	13	23
2022-10	65	13	23
2022-11	64	13	24
2022-12	64	14	24

2023 Year-Month	Union	Non-Union	Exempt
2023-01	63	14	24
2023-02	64	14	22
2023-03	65	14	22
2023-04	67	14	22
2023-05	65	14	24
2023-06	65	14	24
2023-07	64	14	25
2023-08	64	14	23
2023-09	65	14	22
2023-10	65	14	22
2023-11	65	14	22
2023-12	64	14	23

2024 Year-Month	Union	Non-Union	Exempt
2024-01	64	15	23
2024-02	66	15	22
2024-03	66	15	21
2024-04	66	14	21

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-21. Refer to the *Testimony of Grady Stout* at 41, Table of APP goals. Provide and provide the following:

a. Identify the 2021 and 2023 goals, targets, and weights in the same format as provided in this passage for 2024;

b. For each target identified above, provide the associated achievement level and the resulting weighted average payment for each criterion for 2021 through 2023;

c. Identify the methodology used to accrue the Annual Performance Plan ("APP") costs in 2024 along with monthly charges by account for the period January – April 2024; and

d. Provide the amounts and accounts charged on the books of TAWC for direct APP costs for:

i. 2021;
ii. 2022: and
iii. 2024 (January through April).

Response:

a. Please see below:

2023 Goals, Targets, and Weights:

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	**EPS Range**	**$4.72-$4.82**	50%
CUSTOMER	**Customer Satisfaction**	**2nd Quartile**	15%
SAFETY	**OSHA Recordable Injury Rate (ORIR)**	**0.62 or less**	7.5%
	Days Away, Restricted and Transfer (DART) severity rate	**0.30 or less**	7.5%
ENVIRONMENTAL LEADERSHIP	**Drinking Water Compliance Notice of Violation (NOVs)**	**≤ 6 NOVs**	7.5%
	Drinking Water Quality Notice of Violation (NOVs)	**≤ 2 NOVs**	7.5%
PEOPLE	**Women Representation**	**Increase women representation to 25.0%**	2.5%
	Ethnic and Racial Diversity Representation	**Increase ethnic & racial diversity to 21.0%**	2.5%

2022 Goals, Targets, and Weights:

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	$4.39 - 4.49	50%
SAFETY	OSHA Recordable Incident Rate (ORIR)	0.77	7.5%
	OSHA Days Away, Restricted, or Transferred (DART)	0.40	7.5%
PEOPLE	Women Representation	24.6%	2.5%
	Racial & Ethnic Diversity Representation	20.8%	2.5%
CUSTOMER	Customer Satisfaction	Top Half of Customer Satisfaction benchmarking survey	15%
	Water Quality	Achieve ≤ 6 drinking water NOVs with no more than 2 being health-based	15%

2021 Goals, Targets, and Weights:

Annual Performance Plan for 2021

STRATEGY	GOAL	TARGET	WEIGHT
SAFETY & PEOPLE	OSHA Recordable Incident Rate	0.79	10%
	DART Rate (Days Away Restricted or Transferred)	0.5	10%
CUSTOMER	Customer Satisfaction Survey	Top half of benchmarking survey	15%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance (based on total NOVs)	20x better than industry average	7.5%
	Drinking Water Quality (based on MCL NOV subset)	10x better than industry average	7.5%
GROWTH	Financial/Earnings Per Share	$4.18 - $4.28	50%

b. Please see TAW_R_CADDR1_021_062524_Confidential Attachment.
c. APP expenses are accrued monthly based on the employee's salary and their pay grade. The APP expense accrued is booked assuming a 100% payout. Please see the table below for 2024 monthly charges by account.

G/L	Account Name	January	February	March	April
50171000	Annual Performance Plan	$51,837	$51,837	$51,837	$51,837
50171100	Annual Performance Plan Cap Credits	(8,363)	(6,758)	(8,218)	(8,076)

d. Please see the table below for the amounts and accounts charged on the books of TAWC for direct APP costs.

G/L Account	Account Name	2021	2022	2024 (January - April)
50171000	Annual Perform Plan	$513,949	$506,140	$207,350
50171100	APP Cap Credit	(83,608)	(93,320)	(31,416)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-22. Refer to the *Testimony of Grady Stout* at 41, Table of APP goals. Provide the following for APP charged to TAWC from AWCC or any other affiliate entity:

a. Identify the 2021 – 2024 goals, targets, and weights in the format provided in this passage for 2024 TAWC goals;

b. For each target identified above, provide the associated achievement level and the resulting weighted average payment for each criterion for 2021 through 2023;

c. Identify the methodology used to accrue for the Annual Performance Plan (APP) costs in 2024 along with monthly charges by account for the period January – April 2024; and

d. Provide the amounts and accounts charged on the books of TAWC for allocated APP costs for:

   i. 2021;
   ii. 2022;
   iii. 2023; and
   iv. 2024 (January through April).

Response:

a. Please see below for AWWSC information for the years 2021-2024:

2021 Goals, Targets, and Weights

Annual Performance Plan for 2021

STRATEGY	GOAL	TARGET	WEIGHT
SAFETY & PEOPLE	OSHA Recordable Incident Rate	0.79	10%
	DART Rate (Days Away Restricted or Transferred)	0.5	10%
CUSTOMER	Customer Satisfaction Survey	Top half of benchmarking survey	15%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance (based on total NOVs)	20x better than industry average	7.5%
	Drinking Water Quality (based on MCL NOV subset)	10x better than industry average	7.5%
GROWTH	Financial/Earnings Per Share	$4.18 - $4.28	50%

2022 Goals, Targets, and Weights

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	$4.39 - 4.49	50%
SAFETY	OSHA Recordable Incident Rate (ORIR)	0.77	7.5%
	OSHA Days Away, Restricted, or Transferred (DART)	0.40	7.5%
PEOPLE	Women Representation	24.6%	2.5%
	Racial & Ethnic Diversity Representation	20.8%	2.5%
CUSTOMER	Customer Satisfaction	Top Half of Customer Satisfaction benchmarking survey	15%
	Water Quality	Achieve ≤ 6 drinking water NOVs with no more than 2 being health-based	15%

2023 Goals, Targets, and Weights

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	$4.72-$4.82	50%
CUSTOMER	Customer Satisfaction	2nd Quartile	15%
SAFETY	OSHA Recordable Injury Rate (ORIR)	0.62 or less	7.5%
	Days Away, Restricted and Transfer (DART) severity rate	0.30 or less	7.5%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance Notice of Violation (NOVs)	≤ 6 NOVs	7.5%
	Drinking Water Quality Notice of Violation (NOVs)	≤ 2 NOVs	7.5%
PEOPLE	Women Representation	Increase women representation to 25.0%	2.5%
	Ethnic and Racial Diversity Representation	Increase ethnic & racial diversity to 21.0%	2.5%

2024 Goals, Targets, and Weights

STRATEGY	GOAL	TARGET	WEIGHT
GROWTH	EPS Range	$5.10 - $5.20	50%
CUSTOMER	Customer Satisfaction	1st Quartile	15%
SAFETY	OSHA Recordable Injury Rate (ORIR)	.61 or less	5%
	Days Away, Restricted and Transfer (DART) severity rate	.29 or less	10%
ENVIRONMENTAL LEADERSHIP	Drinking Water Compliance Notice of Violation (NOVs)	6	5%
	Drinking Water Quality Notice of Violations (NOVs)	2	10%
PEOPLE	Women Representation	25%	2.5%
	Ethnic and Racial Diversity Representation	21%	2.5%

b. Please refer to TAW_R_CADDR1_022_062524_Attachment CONFIDENTIAL.
c. APP expenses are accrued monthly based on the employee's salary and pay grade. The APP expense accrued is booked assuming a 100% payout.
d. Please see the table below for the allocated APP costs:

GL Account	2021	2022	2023	Jan-Apr 2024
53401000	$531,310	$507,469	$616,207	$222,997

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-23. Provide the direct Long-Term Performance Plan ("LTPP") costs incurred associated with TAWC employees by year, by account for the following periods:

a. 2021;
b. 2022;
c. 2023; and
d. 2024 (January through April).

Response:

Please see the table below.

G/L Account	Account Name	2021	2022	2023	2024 (January - April)
50171800	Compensation Expense - RSU/PSU	$46,027	$89,880	$132,001	$31,262

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TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
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CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-24. Provide the allocated LTPP costs incurred associated with TAWC affiliate employees by year, by account for the following periods:

a. 2021;
b. 2022;
c. 2023; and
d. 2024 (January through April).

Response:

a-d. Please see the table below for the allocated LTPP costs:

GL Account	2021	2022	2023	Jan-Apr 2024
53401000	$373,385	$335,204	$475,824	$166,230

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CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-25. Provide the following related to the Company's LTTP:

a. Supply a copy of all plan documentation provided to employees describing how the mechanism will be computed applicable to (i) 2023 results and (ii) 2024 results;

b. For each metric in the LTPP calculation, provide the annual target and actual performance for the years 2020 – 2023, including the underlying documentation supporting the actual results; and

c. Identify the number of TAWC employees eligible for the LTPP.

Response:

a. Please see TAW_R_CADDR1_025_062524_CONFIDENTIAL Attachment and TAW_R_CADDR1_025_062524_CONFIDENTIAL Attachment2

b. LTPP PSUs vest over three years so only the final performance for 2020 and 2021 are available. Please see the table below for the 2020 and 2021 targets and results.

	2020		2021	
	Target	Actual Performance	Target	Actual Performance
Total Shareholder Return	50%	100%	50%	12%
Compounded EPS Growth Rate	8.0%	9.7%	8.0%	9.9%

c. There are 4 TAWC employees eligible for LTPP in the attrition year.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Robert Prendergast

Question:

1-26. Provide the following related to the Company's RSU/PSU program (Account 50171800):

a. Supply a copy of all plan documentation provided to employees describing how the mechanism will be computed applicable to (i) 2023 results and (ii) 2024 results;

b. For each metric in the RSU calculation, provide the target and actual performance for 2020 – 2023, including the underlying documentation supporting the actual results; and

c. Identify the number of TAWC employees eligible for the RSU in 2023.

Response:

a. Please see TAW_R_CADDR1_025_062524_CONFIDENTIAL Attachment and TAW_R_CADDR1_025_062524_CONFIDENTIAL Attachment2
b. There is no performance criteria for RSUs.
c. As of 12/31/2023, there were three TAWC employees eligible for the LTPP program and thus eligible for RSUs.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Mustich

Question:

1-27. Refer to the *Testimony of Robert Mustich* at 2:1 – 3:9. Mr. Mustich explains that companies frequently engage his firm to evaluate the competitiveness of their compensation philosophy. Mr. Mustich has also submitted testimony before other state regulatory commissions. For this section of his testimony, respond to the following questions:

a. How many times has Mr. Mustich submitted testimony before state utility regulatory commissions? If the precise number of occasions is not readily known or available, provide the best estimated number of such engagements;

b. Identify any engagement involving the submission of testimony in which Mr. Mustich determined that the subject utilities Target Total Direct Compensation was above the range of total compensation, as those terms are used in Mr. Mustich's testimony; and

c. For any such testimony identified in part (b) above, provide a copy of such testimony if it is readily available, or provide the Docket (or Case) number and the jurisdiction in which it was submitted.

Response:

a. Mr. Mustich has submitted testimony to state utility regulatory commissions over 25 times.

b. Mr. Mustich has not submitted testimony that overall total direct compensation was above the competitive range. Mr. Mustich has developed a methodology for assessing the compensation philosophy of utilities that has been accepted by other regulatory commissions as appropriate.

c. N/A

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Responsible Witness: Robert Lane

Question:

1-28. Refer to the *Testimony of Grady Stout* at 18:14-16 and the Company's proposed Revised Tariff. Reconcile the revised ICR tariff language found on "TPUC No. 20; Original Sheet No. 12-ICR-5" which states "Investments eligible for recovery under the ICR are subject to the conditions established by Commission Order in TPUC Docket No. 19-00103, with the request in Mr. Stout's testimony wherein he says, in part, "[a]s part of this case, the Company's is (sic) seeking approval to replace customer-owned lead service lines and to recover the cost through TAWC's Qualified Infrastructure Investment Program Rider (QIIP)".

Response:

The Company is seeking approval to replace customer-owned lead service lines and to recover the cost through TAWC's Qualified Infrastructure Investment Program Rider ("QIIP"). Please refer to the testimony of Robert Lane at 26:12-17 where the Company is proposing to include the costs to replace the customer-owned LSLs in USOA account 333 and seeks Commission approval for this approach. The Company already includes investment in Company owned LSLs in this manner. The existing ICR tariff already lists investments booked to Account 333 as QIIP eligible investments.

TENNESSEE AMERICAN WATER COMPANY
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Responsible Witness: Robert Lane

Question:

1-29. Refer to the *Testimony of Robert Lane* at 10, Table BL-1. Provide the underlying calculations supporting the values in Table BL-1.

Response:

Please see TAW_R_CADDR1_029_062524_Attachment.xlsx for the calculations supporting the values in Table BL-1

Tennessee-American Water
Elements of Revenue Increase
Response to TN CAD 01-029

TAW_R_CADDR1_029_062524_Attachment

	Current Authorized Docket No. 12-00049	2025 Rate Case Test Year	Difference
Present Rate Revenues	$ 41,610,011	$ 71,724,922	$ 24,869,873
Increase Authorized/Proposed	$ 5,245,037	$ 14,131,001	
Revenues	$ 46,855,048	$ 85,855,923	
O&M Expense	$ 23,692,453	$ 31,710,128	$ 8,017,675
Depreciation & Amortization	$ 6,120,168	$ 15,764,988	$ 9,644,820
General Taxes	$ 4,510,468	$ 8,219,534	$ 3,709,066
Income Taxes	$ 2,981,314	$ 5,934,070	$ 2,952,756
Total Operating Expenses	$ 37,304,403	$ 61,628,719	
Net Operating Income	$ 9,550,646	$ 24,227,203	$ 14,676,557
Interest Expense	$ 5,009,987	$ 6,377,141	
Rate Base	$ 132,015,472	$ 305,126,372	$ 173,110,900
WACC	7.230%	7.940%	
Authorized NOI	$ 9,544,719	$ 24,227,034	

Summary

Capital Rider Rate Base net of Incremental Revenues	$	(91,742)
Rate Base Growth - Non-Acquisitions	$	3,158,476
Closed Acquisitions, Net of Incremental Revenue/Expenses	$	(33,338)
Depreciation & Amortization	$	5,619,780
Capital Investment Driven Increase	$	8,653,175
Capital Structure Weightings	$	3,754,482
Cost of Debt	$	(2,416,678)
Cost of Equity	$	1,769,354
Financing Driven Increase	$	3,107,158
Growth in O&M Expense	$	4,650,357
Growth in General Taxes	$	1,717,598
Decline in Revenue, Excluding Acquisitions	$	(2,613,139)
Operating Driven Increase	$	3,754,816
Income Taxes - State/Federal	$	(1,384,148)

Table BL-1

Elements of Increase	Revenue Requirement
Capital Investment	$7,269,027
Cost of Capital	3,107,158
O&M & Gen Taxes	3,754,816
Total Increase	$14,131,001

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-30. Refer to the *Testimony of Robert Lane* at 23, Pension & OPEB Tables. Provide a precise definition of the term "Actuals" within the Pension and OPEB table. Provide the documentation supporting the "Actuals" data contained in these two tables. Indicate whether these "Actuals" reflect only TAWC employee costs or include both direct TAWC employee costs and allocated costs.

Response:

"Actuals" means the amount of expense booked by the Company for the respective expense line, including amounts provided by WTW (the Company's actuary) and capitalization.

Please note that in 2018, Generally Accepted Accounting Principles split out the pension and OPEB expenses between Service Cost and Non-Service Cost. The costs reflected in the chart are for TAWC employees. Please note that the attachment has different numbers for 2018 and 2019 for pension and OPEB actuals. The pension adjustments are ($62,651) and ($15,352) for 2018 and 2019, respectively. These adjustments would reduce the actual amount shown in the tables for Mr. Lane. The OPEB adjustments are $55,338 and $7,328 for 2018 and 2019, respectively. These adjustments would increase the actual amount shown in the tables for Mr. Lane. The four adjustments total only ($3,067). The Company will include an updated table in its rebuttal testimony.

		Pension										
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
50610000	Pension Expense	868,371	479,720	344,426	413,518	436,438	224,371	21,423	186,252	217,824	245,400	149,844
50610100	Pension Capitalized Credits	(206,477)	(138,516)	(115,564)	(124,560)	(148,713)	(87,366)	(64,606)	(61,481)	(78,840)	(91,959)	(60,002)
	Total	661,894	341,205	228,863	288,959	287,725	137,005	(43,183)	124,771	138,984	153,441	89,842
71810000	Pension Non-Service Cost	-	-	-	-	-	281,435	273,469	149,928	(52,092)	2,892	498,456
	Service Co (non-service costs)						62,651	148,092	(70,620)	(255,468)	(311,064)	900
	Non-service w/out service co						218,784	125,377	220,548	203,376	313,956	497,556
	Total Pension Expense	$661,894	$341,205	$228,863	$288,959	$287,725	$355,789	$82,194	$345,319	$342,360	$467,397	$587,398

		OPEB										
		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
50510000	OPEB Expense	$791,958	$332,966	$743,631	$367,590	$155,299	$177,691	$59,258	$66,207	$73,872	$88,898	$58,164
50510100	OPEB Capitalized Credits	(206,915)	(137,414)	(260,885)	(183,569)	(82,775)	(87,628)	(26,931)	(40,406)	(26,252)	(32,902)	(27,767)
	Total	585,043	195,551	482,746	184,021	72,524	90,063	32,328	25,801	47,620	55,995	30,397
71820000	OPEB Non-Service Cost	-	-	-	-	-	(723,726)	(1,003,464)	(1,178,880)	(1,313,124)	(1,308,792)	(857,664)
	Service Co (non-service costs)						(55,338)	(92,064)	(88,860)	(89,940)	(93,456)	(60,204)
	Non-service w/out service co						(668,387)	(911,400)	(1,090,020)	(1,223,184)	(1,215,336)	(797,460)
	Total OPEB Expense	$585,043	$195,551	$482,746	$184,021	$72,524	($578,324)	($879,072)	($1,064,219)	($1,175,564)	($1,159,341)	($767,063)

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TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Robert Lane

Question:

1-31. Identify and describe any "plan" changes in the Company's Pension plan that have occurred from January 1, 2015, through 2024 to date.

Response:

New Jersey American Water acquired Shorelands Water Company, Inc., as of April 3, 2017, and amended the Shorelands Pension Plan as of the same date to freeze Benefit Accruals. No additional benefits shall accrue after 4/3/2017. The Shorelands Plan was amended to merge into the American Water pension plan on December 31, 2023.

The divestiture of operations in New York State on January 1, 2022, relieved American Water of responsibility for Pension benefits associated with employees and former employees in the State of New York.

As of January 1, 2023, the Company split the Pension Plan into two separate plans (Active Plan and Inactive Plan). The Inactive Plan contains all retirees prior to 7/1/2017. Savings are achieved from the longer amortization period available under the Inactive Plan, which reduces the Amortization of Unrecognized Losses for the year and therefore lowers the expense level. Additionally, it aligned the Plan Year for both the Active and Inactive Plans to begin on January 1 and end on December 31 (prior to January 1, 2022, the Plan Year began on July 1 and ended on June 30 of each year).

Effective as of January 1, 2023, per Secure 2.0, Required Minimum Distribution age increased. It amended the Plan as follows:

RMD age updated to 73 for participants who turn 72 after 12/31/2022;
No RMD's required for participants who turned 72 in 2023; and
Required commencement date for terminated vested participants updated to age 73.

2023 Lump Sum Window: certain terminated participants (and beneficiaries) with a vested Accrued Benefit were offered a limited opportunity to elect an immediate payment in the form of a lump sum or annuity commencing on or around December 1, 2023. The election window ran from October 11, 2023, through November 22, 2023.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-32. Identify and describe any "plan" changes in the Company's OPEB plan from January 1, 2015, through 2024 to date.

Response:

The Company has capped its pre-65 retiree medical coverage cost at the fixed 2018 level for each employee and shifted its post-65 retiree medical coverage from a self-funded program to a fixed dollar amount whereby employees can use the benefit to purchase their own health coverage on the Medicare Supplemental Exchange.

The divestiture of operations in New York State on January 1, 2022, relieved American Water of responsibility for the retiree medical benefits associated with employees and former employees in the State of New York. The company that acquired the operation in New York assumed the liability for active employee population eligible for pre-65 retiree medical coverage

Effective with the 2022 Benefit plan year, the Company implemented the following pre-65 retiree medical plan changes to help reduce future cost increases for retirees:

1. Effective 1/1/2022, the Company implemented a Maintenance Choice program for ongoing maintenance medications. It allows two 30-day fills for new prescriptions for maintenance medications. After that, CVS mail order must be used OR local CVS retail pharmacy to fill a 90-day supply.
2. Effective 4/1/2022, the Company added a Prescription Drug Formulary.
3. Effective 4/1/2022, the Company implemented PrudentRx Medication Management, a copay assistance program for specialty medications.

Effective 1/1/2023, the Company added Hearing Aid coverage under the pre-65 retiree medical plan.

INN: No deductible & 100% coinsurance
OON: No deductible & 100% coinsurance up to charges
Hearing Aids Lifetime Max: $2,500

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-33. Provide copies of actuarial reports used to record (a) TAWC direct pension costs and (b) the report underlying pension costs allocated to TAWC, both for 2021 and 2022.

Response:

Attached are the confidential actuarial reports from Willis Towers Watson, the Company's actuary, for 2021 and 2022.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-34. Provide copies of actuarial reports used to record (a) TAWC direct OPEB costs and (b) the report underlying OPEB costs allocated to TAWC, both for 2021 and 2022.

Response:

Attached are the confidential actuarial reports from Willis Towers Watson, the Company's actuary, for 2021 and 2022.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-35. Regarding cash contributions to pension plans made by the Company, provide the following:

a. Identify the cash contributions to pension plans made on behalf of TAWC for the periods 2021 – 2022. To the extent that any portion of these contributions are attributable to a pro-rata portion of such contributions for non-TAWC employees, identify the annual amount and how such amounts were determined;

b. Identify the basis for the annual cash contribution made for the period 2021- 2023; and

c. For each year for the period 2021 - 2023, provide the (a) minimum ERISA cash contribution required and (b) the maximum tax-deductible contribution.

Response:

a. There were cash contributions to pension plans made on behalf of TAWC of $421,200 in 2021 and $559,360 in 2022.
b. The basis for cash contributions for 2021–2023 is that cash contributions for Qualified Plans must satisfy the minimum funding standards under ERISA and be less than the Maximum Deductible Limit. Plan sponsors may decide to fund in excess of the minimum requirement in order to achieve objectives such as improving funded status and minimizing PBGC premiums.
c. The 2021 – 2023 minimum required ERISA cash contributions and maximum tax-deductible contributions are summarized in the below table.

Plan Year	July 1, 2021	July 1, 2022	January 1, 2023	January 1, 2023
Plan (if necessary)	N/A	N/A	Active Pension Plan	Inactive Pension Plan
Minimum required contribution	$0	$5,643,325	$41,510,471	$4,112,256
Maximum deductible contribution	$1,382,497,463	$1,528,750,888	$1,174,758,133	$569,985,825

PUBLIC VERSION

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-36.

Response:

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-37. Regarding cash contributions to OPEB plans made by the Company, provide the following:

a. Identify the cash contributions to OPEB plans made on behalf of TAWC, for the periods 2021 – 2023. To the extent that any portion of these contributions are attributable to a pro-rata portion of such contributions for non-TAWC employees, identify the annual amount and how such amounts were determined; and

b. Further, for each year, identify the basis for the cash contribution.

Response:

a. The cash contributions made on behalf of TAWC for 2021-2023 are listed below. These contributions are solely attributable to TAWC employees.

	2021	2022	2023
OPEB Cash Contributions	$76,500	$335,975	$75,500

b. The basis for the OPEB cash contributions for the periods of 2021-2023 was to fund the Life Insurance VEBA in order to meet life insurance claim payments.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-38. Has the Company recorded Pension Expense on the books of TAWC in 2023 using the cash contribution method, or those recorded pursuant to Generally Accepted Accounting Principles ("GAAP"), accrued per the former SFAS 87? If such costs have been accrued per GAAP, have such costs been eliminated in the proposed revenue requirement? If so, identify where such costs have been removed.

Response:

TAWC accrues the pension expense provided by Willis Towers Watson monthly pursuant to ASC 715. A subsequent monthly entry is recorded to adjust pension expense to the actual cash contributions in accordance with ERISA. The TAWC attrition year revenue requirement only contains the projected cash contributions provided by Willis Towers Watson.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-39. Confirm that the credit offsetting depreciation costs the Company is deferring in 2024, pursuant to the Commission's Order in TPUC Docket No. 19-00103, is being credited to Accumulated Depreciation. If this is not confirmed, identify the account used to record the credit associated with the deferred depreciation recorded as a regulatory asset.

Response:

The Company confirms that the credit offsetting depreciation costs being deferred in 2024 is being credited to Accumulated Depreciation.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-40. Refer to the *Testimony of Grant Allen Evitts* at 23:5 – 25:15. Mr. Evitts describes several Community Engagement Initiatives and Efforts in this section of his testimony. For each initiative described within this section, provide the following:

a. Provide a more detailed description of the involvement of the Company in each of these initiatives;
b. Identify the costs of each initiative, indicating the types of costs that were incurred and whether such costs include the assignment of TAWC labor costs associated with the time spent by TAWC employees either directly participating or managing the initiative; and
c. Identify the account(s) charged with costs associated with each initiative.

ANSWER:

For the time period January 1, 2023, to May 1, 2024, below is a chart providing the information requested for each initiative described in Mr. Evitts' testimony for Community Engagement Initiatives and Efforts.

(a) Detailed description of TAWC's involvement in community engagement events/initiatives	(b) TAWC costs relating to community engagement event	(c) Account(s) charged
Initiative: Environmental Grant Program is a competitive grant program which awards community-based projects to organizations which improve, restore or protect watersheds/natural water source and/or promote water conservation.	2023: $10,000 in total was awarded by Tennessee American Water to 6 organizations. Management of the program was performed by TAWC employees as part of their regular job responsibilities.	2023: GL ACCOUNT 52514700 2024: AWCF budget **AWCF is the American Water Charitable Foundation,

	2024: $47,710 was awarded by the American Water Charitable Foundation; Coordination with the AWCF was performed by TAWC employees as part of their regular job responsibilities.	a 501(c)(3) organization established by American Water
Initiative: Elementary Science Olympiad was started by Tennessee American Water in partnership with Chattanooga State Community College and Hamilton County Schools. Tennessee American Water sponsors the event by covering the cost of the medals and providing the food for the students, teachers and chaperones.	Between January 1, 2023, and May 1, 2024, an Elementary Science Olympiad was not held, as the event had been paused due to COVID. A Science Olympiad was held on May 6th, 2024. Approximately 18 employees, both union & non-union, volunteered from 2 to 4 hours. Other costs are the food for students/teachers & the medals which were originally purchased for 2020 but COVID delayed this event for three years.	GL ACCOUNT 52514700
Initiative: Educational opportunities which include hands-on activities at schools, summer camps and recreation centers as well as tours. Initiative: Support for scholarship & academic programs	Between January 1, 2023, and May 1, 2024, we have hosted two tours and participated in three outreach events. The outreach events were after business hours and employees who participated did so on their own time. One outreach event had a sponsorship of $2500 which was funded through the AWCF. In 2023, Tennessee American Water donated to 14 organizations for scholarships or	AWCF Budget GL ACCOUNT 52514700

	educational initiatives for a total of $18,000. Donations totaling $6,000 from the AWCF supported four organizations. In 2024, Tennessee American Water has supported four organizations with $7000 for scholarship and other education related programs. The AWCF has made a $2500 donation to one organization.	
Initiative: Other support for schools via water-bottle filling stations.	In 2023, a $10,000 donation was made via the AWCF to the Whitwell High School to replace outdated water fountains with water-bottle filling stations. Management of the program was performed by TAWC employees as part of their regular job responsibilities. This followed a $10,000 donation in 2022 of 9 bottle filling stations to Hamilton County Schools.	
Initiative: Firefighting Support Grant Program provides up to $1000 grants to firefighing organizations that provide support to residents in our service territories.	In 2023, Tennessee American Water granted $14,996 to 15 fire departments. Management of the program was performed by TAWC employees as part of their regular job responsibilities.	GL ACCOUNT 52514700
Initiative: Water Quality Videos were created to provide customers understandable information on questions related to water quality	The cost of this series of customer education videos was $9,462.00. Management of the project was performed by the TAWC employee as part of	GL ACCOUNT 52514900

topics. Some of the videos also include Spanish subtitles.	their regular job responsibilities.	

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-41. Refer to the *Testimony of Harold Walker III* at 4:21 – 5:4. Provide a comprehensive discussion of the process by which the Company receives payments and records the resulting payments to accounts receivable. At what point in this process is the payment deemed "received"? This explanation should also include a discussion of the timing of when the cash is available for use by the Company relative to when the funds are recorded as a credit to the balance of Accounts Receivable.

Response:

Revenues are recognized over time, as services are provided. For the purposes of this discussion, a payment being "deemed received" is equated to when the payment file is posted, and the amount is recorded as a credit to accounts receivable. When this process takes place is subject to the payment method used by the customer. A payment is either "deemed received" on the day the customer makes the payment, or on the day the Company receives the payment from the customer, depending on the payment method used.

Payment methods in which payment is "deemed received" on day customer makes the payment:

- Credit Card
- ECheck
- Direct Debit
- Over the Counter (OTC)

Payment methods in which payment is "deemed received" on day payment is received by the Company:

- ACH/Elockbox
- Paper checks (Lockbox)

Once a payment is “deemed received” and recorded as a credit to accounts receivable, the amount of time after this point until the cash is available for use by the Company is also subject to the payment method used by the customer. This time between the recording of the payment and availability of the cash to the company is either zero, one, or two days.

Payment methods with same day (zero days) recognition and cash availability to the Company:

- ACH/Elockbox
- Paper checks (Lockbox)
- Direct Debit

Payment methods with cash available to Company one day after recognition:

- Over the Counter (OTC)

Payment methods with cash available to Company two days after recognition:

- Credit Card
- Echeck

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-42. Provide evidence of federal income tax payments made by TAWC to the U.S. Treasury for any 2023 federal income tax obligations.

Response:

TAWC is included in the American Water Works Company Inc. consolidated federal income tax return and therefore does not make payments directly to the U.S. Treasury.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-43. Provide evidence of federal income tax payments made by American Water Works to the U.S. Treasury for any 2023 federal income tax obligations.

Response:

Please see below for a copy of the American Water Works bank statement showing a payment made to the IRS for 2023.

Custom Batch Detail Report PNC

As of Date: 12/15/2023 11:34:36 AM

International Batches:

The report criteria you selected did not return any information.

Domestic Batches:

Create Date: December 14, 2023 09:59:19 AM

Batch ID/ Tracking	ACH Company	Batch Status	Effective Date	Payment Type / Source	Total CR Amount	Total DR Amount
[redacted]	AMERICANWATER CAP [redacted]	Processed	12/15/2023	Tax Payment (CCD+ CR) Template: IRS 1020	12,000,000.00 USD	0.00 USD

Amount	Receiver Name	Receiver ID	Receiving Bank Code	Account	Account Type	D/C	Comment	Receiver Status
12,000,000.00	American Water Works [redacted]	510063696	[redacted]	[redacted]	Checking	C		Active

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-44. Provide a copy of the TAWC federal income tax return for 2022 if such a filing was made.

Response:

TAWC is included in the American Water Works Company, Inc. consolidated federal income tax return and does not file directly on its own. In preparation of the consolidated federal income tax return, an individual federal proforma was prepared for TAWC. Please see TAW_R_CADDR1_044_Attachment.

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 2022 or tax year beginning _____, ending _____

Go to *www.irs.gov/Form1120* for instructions and the latest information.

OMB No. 1545-0123

2022

A Check if:
1a Consolidated return (attach Form 851) ☐
b Life/nonlife consolidated return ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 attached ☒

TYPE OR PRINT

Name: Tennessee-American Water Company

Number, street, and room or suite no. If a P.O. box, see instructions.: PO Box 2738, Attn: Tax Dept.

City or town, state or province, country, and ZIP or foreign postal code: Camden, NJ 08101-2738

B Employer identification number: 62-0529095

C Date incorporated: 02/19/1969

D Total assets (see instructions): $ 344,943,210.

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales	1a 60,605,324.	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	60,605,324.
	2	Cost of goods sold (attach Form 1125-A)	2	4,548,259.
	3	Gross profit. Subtract line 2 from line 1c	3	56,057,065.
	4	Dividends and inclusions (Schedule C, line 23)	4	
	5	Interest See Statement 1.	5	85,348.
	6	Gross rents	6	212,792.
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	228,728.
	10	Other income (see instructions - attach statement) See Statement 1.	10	59,563.
	11	**Total income.** Add lines 3 through 10	11	56,643,496.
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions - attach Form 1125-E)	12	
	13	Salaries and wages (less employment credits)	13	5,342,602.
	14	Repairs and maintenance	14	12,187,623.
	15	Bad debts	15	449,961.
	16	Rents	16	53,135.
	17	Taxes and licenses See Statement 2.	17	5,346,715.
	18	Interest (see instructions)	18	4,570,779.
	19	Charitable contributions	19	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	8,221,659.
	21	Depletion	21	
	22	Advertising	22	
	23	Pension, profit-sharing, etc., plans	23	374,532.
	24	Employee benefit programs	24	3,170,032.
	25	Reserved for future use	25	
	26	Other deductions (attach statement) See Statement 3.	26	13,868,375.
	27	**Total deductions.** Add lines 12 through 26	27	53,585,413.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28	3,058,083.
	29a	Net operating loss deduction (see instructions) 29a		
	b	Special deductions (Schedule C, line 24) 29b		
	c	Add lines 29a and 29b	29c	
Tax, Refundable Credits, and Payments	30	**Taxable income.** Subtract line 29c from line 28. See instructions	30	3,058,083.
	31	Total tax (Schedule J, Part I, line 11)	31	NONE
	32	Reserved for future use	32	
	33	Total payments and credits (Schedule J, Part III, line 23)	33	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached ☐	34	
	35	**Amount owed.** If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	
	36	**Overpayment.** If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	
	37	Enter amount from line 36 you want: **Credited to 2023 estimated tax** **Refunded**	37	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 **Subtotal.** Add lines 1 through 8. See instructions for limitations		See instructions	
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Reserved for future use			
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 **Total dividends and inclusions.** Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24 **Total special deductions.** Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions ☐			
2	Income tax. See instructions		2	
3	Base erosion minimum tax amount (attach Form 8991)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	**Total credits.** Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under section 453A(c) and/or section 453(l)	9f		
g	Other (see instructions - attach statement)	9g		
10	**Total.** Add lines 9a through 9g		10	
11	**Total tax.** Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	NONE

Part II - Reserved For Future Use

12	Reserved for future use		12	

Part III - Payments and Refundable Credits

13	2021 overpayment credited to 2022		13	
14	2022 estimated tax payments		14	
15	2022 refund applied for on Form 4466		15	( )
16	Combine lines 13, 14, and 15		16	
17	Tax deposited with Form 7004		17	
18	Withholding (see instructions)		18	
19	**Total payments.** Add lines 16, 17, and 18		19	
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Reserved for future use	20c		
d	Other (attach statement - see instructions)	20d		
21	**Total credits.** Add lines 20a through 20d		21	
22	Reserved for future use		22	
23	**Total payments and credits.** Add lines 19 and 21. Enter here and on page 1, line 33		23	

Schedule K Other Information (see instructions)

		Yes	No
1	Check accounting method: a ☐ Cash b ☒ Accrual c ☐ Other (specify)		
2	See the instructions and enter the:		
a	Business activity code no. 221300		
b	Business activity Regulated Water Utility		
c	Product or service Regulated Water Utility		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?	X	
	If "Yes," enter name and EIN of the parent corporation American Water Works Company, 51-0063696		
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)	X	
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		X
5	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851,** Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316		X
	If "Yes," file **Form 5452,** Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?		X
	For rules of attribution, see section 318. If "Yes," enter: **(a)** Percentage owned _____ and **(b)** Owner's country _____ **(c)** The corporation may have to file **Form 5472,** Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐ If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year $ _____		
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) 1		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) ☐ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) $		

Schedule K Other Information *(continued from page 4)*

		Yes	No
13	Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year **and** its total assets at the end of the tax year less than $250,000?		X
	If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year $		
14	Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions		X
	If "Yes," complete and attach Schedule UTP.		
15a	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b	If "Yes," did or will the corporation file required Form(s) 1099?	X	
16	During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17	During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18	Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than $1 million?		X
19	During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		X
20	Is the corporation operating on a cooperative basis?		X
21	During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions		X
	If "Yes," enter the total amount of the disallowed deductions $		
22	Does the corporation have gross receipts of at least $500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3))		X
	If "Yes," complete and attach Form 8991.		
23	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24	Does the corporation satisfy one or more of the following? See instructions		X
a	The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than $27 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense.		
	If "Yes," complete and attach Form 8990.		
25	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter amount from Form 8996, line 15 $		
26	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
	Percentage: By Vote By Value		

Schedule L Balance Sheets per Books

Assets	Beginning of tax year (a)	Beginning of tax year (b)	End of tax year (c)	End of tax year (d)
1 Cash		-533,003.		-208,897.
2a Trade notes and accounts receivable	6,063,995.		6,010,907.	
b Less allowance for bad debts	(572,051.)	5,491,944.	(467,309.)	5,543,598.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6 Other current assets (attach statement)	Stmt 4	3,720,627.		4,968,477.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (attach statement)				
10a Buildings and other depreciable assets	408,441,932.		431,899,347.	
b Less accumulated depreciation	(120,274,345.)	288,167,587.	(128,159,775.)	303,739,572.
11a Depletable assets				
b Less accumulated depletion	( )		( )	
12 Land (net of any amortization)		2,531,348.		3,427,438.
13a Intangible assets (amortizable only)				
b Less accumulated amortization	( )		( )	
14 Other assets (attach statement)	Stmt 4	23,555,653.		27,473,022.
15 Total assets		322,934,156.		344,943,210.
Liabilities and Shareholders' Equity				
16 Accounts payable		6,590,371.		6,490,989.
17 Mortgages, notes, bonds payable in less than 1 year		18,004,298.		11,946,731.
18 Other current liabilities (attach statement)	Stmt 4	8,867,737.		7,198,018.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		102,652,904.		107,655,632.
21 Other liabilities (attach statement)	Stmt 5	74,071,477.		75,442,649.
22 Capital stock: a Preferred stock				
b Common stock	13,754,235.	13,754,235.	13,754,235.	13,754,235.
23 Additional paid-in capital		55,652,674.		75,754,015.
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		43,340,460.		46,700,941.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		( )		( )
28 Total liabilities and shareholders' equity		322,934,156.		344,943,210.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest $	
2 Federal income tax per books			
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize):		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation $	
a Depreciation $		b Charitable contributions $	
b Charitable contributions $			
c Travel and entertainment $			
		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	43,340,460.	5 Distributions: a Cash	9,627,957.
2 Net income (loss) per books	12,988,438.	b Stock	
3 Other increases (itemize):		c Property	
		6 Other decreases (itemize):	
		7 Add lines 5 and 6	9,627,957.
4 Add lines 1, 2, and 3	56,328,898.	8 Balance at end of year (line 4 less line 7)	46,700,941.

SCHEDULE G (Form 1120)
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Information on Certain Persons Owning the Corporation's Voting Stock

▶ **Attach to Form 1120.**
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name

Tennessee-American Water Company

Employer identification number (EIN)

62-0529095

Part I **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock
American Water Works Company	51-0063696	Corporation	US	100.000

Part II **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

Form **1125-A**
(Rev. November 2018)
Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.**
▶ **Go to *www.irs.gov/Form1125A* for the latest information.**

OMB No. 1545-0123

Name	Employer identification number
Tennessee-American Water Company	62-0529095

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) See Statement 6	5	4,548,259.
6	**Total.** Add lines 1 through 5	6	4,548,259.
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions	8	4,548,259.

9a Check all methods used for valuing closing inventory:
- *(i)* [X] Cost
- *(ii)* [ ] Lower of cost or market
- *(iii)* [ ] Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods ▶ [ ]

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ [ ]

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO — 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions [ ] Yes [X] No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation [ ] Yes [X] No

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2017, the following apply.

- A small business taxpayer (defined below), may use a method of accounting for inventories that either: (1) treats inventories as nonincidental materials and supplies, or (2) conforms to the taxpayer's financial accounting treatment of inventories.
- A small business taxpayer is not required to capitalize costs under section 263A.

General Instructions

Purpose of Form

Use Form 1125-A to calculate and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065, must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1. If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for certain taxpayers. A small business taxpayer (defined below), can adopt or change its accounting method to account for inventories in the same manner as material and supplies that are non-incidental, or conform to its treatment of inventories in an applicable financial statement (as defined in section 451(b)(3)), or if it does not have an applicable financial statement, the method of accounting used in its books and records prepared in accordance with its accounting procedures. See section 471(c)(3).

A small business taxpayer claiming exemption from the requirement to keep inventories is changing its method of accounting for purposes of section 481. For additional guidance on this method of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing to this method of accounting, see Form 3115 and the Instructions for Form 3115.

Small business taxpayer. A small business taxpayer is a taxpayer that (a) has average annual gross receipts of $25 million or less (indexed for inflation) for the 3 prior tax years, and (b) is not a tax shelter (as defined in section 448(d)(3)). See Pub. 538.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer (defined above) is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business.

Name of corporation (common parent, if consolidated return) | Employer identification number

Tennessee-American Water Company | 62-0529095

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar income inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation				
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	307,456.	-222,108.		85,348.
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	(4,548,259.)			(4,548,259.)
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue		-504.		-504.
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses		228,728.		228,728.
f Worthless stock losses (attach statement)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach statement)				
26 **Total income (loss) items.** Combine lines 1 through 25	-4,240,803.	6,116.		-4,234,687.
27 **Total expense/deduction items** (from Part III, line 39)	-44,886,574.	-11,625,267.	1,688,796.	-54,823,045.
28 Other items with no differences	62,115,815.			62,115,815.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	12,988,438.	-11,619,151.	1,688,796.	3,058,083.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 **Reconciliation totals.** Combine lines 29a through 29c	12,988,438.	-11,619,151.	1,688,796.	3,058,083.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) | Employer identification number

Tennessee-American Water Company | 62-0529095

Check applicable box(es): (1) ☐ Consolidated group (2) ☐ Parent corp (3) ☐ Consolidated eliminations (4) ☒ Subsidiary corp (5) ☐ Mixed 1120/L/PC group

Check if a sub-consolidated: (6) ☐ 1120 group (7) ☐ 1120 eliminations

Name of subsidiary (if consolidated return) | Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	-616,683.		616,683.	
2 U.S. deferred income tax expense	1,991,727.		-1,991,727.	
3 State and local current income tax expense	-305,407.			-305,407.
4 State and local deferred income tax expense	1,018,152.	-1,018,152.		
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	4,570,779.			4,570,779.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment	30,240.		-907.	29,333.
12 Fines and penalties	274.		-274.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	40,377.	334,155.		374,532.
17 Other post-retirement benefits	1,590,246.	1,555,823.	23,963.	3,170,032.
18 Deferred compensation				
19 Charitable contribution of cash and tangible property				
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward				
22 Domestic production activities deduction (see instructions)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	99,247.	1,930,787.		2,030,034.
29 Reserved				
30 Depletion				
31 Depreciation	11,588,870.	-3,367,211.		8,221,659.
32 Bad debt expense	345,219.	104,742.		449,961.
33 Corporate owned life insurance premiums				
34 Purchase versus lease (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (attach statement)				
37 Section 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach statement)	Stmt 7 24,533,533.	12,085,123.	-336,534.	36,282,122.
39 **Total expense/deduction items.** Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	44,886,574.	11,625,267.	-1,688,796.	54,823,045.

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.
Go to *www.irs.gov/Form4562* for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment Sequence No. **179**

Name(s) shown on return

Tennessee-American Water Company

Identifying number

62-0529095

Business or activity to which this form relates

General Depreciation and Amortization

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	78,636.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	7,459,584.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property		1,712,740.	3.000	S/L	S/L	159,692.
b	5-year property		1,472,031.	5.000	HY	200 DB	294,406.
c	7-year property		39,083.	7.000	HY	200 DB	5,583.
d	10-year property				HY		
e	15-year property				HY		
f	20-year property				MM		
g	25-year property		5,554,529.	25 yrs.	HY	S/L	183,185.
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property		6,581,370.	39 yrs.	MM	S/L	40,573.
					MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	8,221,659.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.**)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions						**25**		
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						**28**		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							**29**	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**don't** include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons. See instructions.

	Yes	**No**
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year (see instructions):					
43 Amortization of costs that began before your 2022 tax year				**43**	2,030,034.
44 **Total.** Add amounts in column (f). See the instructions for where to report				**44**	2,030,034.

Form **4797**

Department of the Treasury
Internal Revenue Service

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to *www.irs.gov/Form4797* for instructions and the latest information.

OMB No. 1545-0184

2022

Attachment Sequence No. **27**

Name(s) shown on return	Identifying number
Tennessee-American Water Company	62-0529095

1a	Enter the gross proceeds from sales or exchanges reported to you for 2022 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	**1a**	
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	**1b**	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	**1c**	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft - Most Property Held More Than 1 Year (see instructions)

2 (a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)

3	Gain, if any, from Form 4684, line 39	**3**	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	**4**	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	**5**	
6	Gain, if any, from line 32, from other than casualty or theft	**6**	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows	**7**	
	Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.		
	Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years. See instructions	**8**	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions	**9**	

Part II Ordinary Gains and Losses (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	**11**	( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	**12**	
13	Gain, if any, from line 31	**13**	228,728.
14	Net gain or (loss) from Form 4684, lines 31 and 38a	**14**	
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	**15**	
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	**16**	
17	Combine lines 10 through 16	**17**	228,728.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.		
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	**18a**	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4	**18b**	

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A Business Equipment	VARIOUS	12/31/2022
B		
C		
D		

These columns relate to the properties on lines 19A through 19D.		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	NONE			
21 Cost or other basis plus expense of sale	21	912,715.			
22 Depreciation (or depletion) allowed or allowable	22	1,141,443.			
23 Adjusted basis. Subtract line 22 from line 21	23	-228,728.			
24 Total gain. Subtract line 23 from line 20	24	228,728.			
25 If section 1245 property:					
a Depreciation allowed or allowable from line 22	25a	1,141,443.			
b Enter the **smaller** of line 24 or 25a.	25b	228,728.			
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975. See instructions	26a				
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a. See instructions	26b				
c Subtract line 26a from line 24. If residential rental property **or** line 24 isn't more than line 26a, skip lines 26d and 26e	26c				
d Additional depreciation after 1969 and before 1976	26d				
e Enter the **smaller** of line 26c or 26d	26e				
f Section 291 amount (corporations only)	26f				
g Add lines 26b, 26e, and 26f	26g				
27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.					
a Soil, water, and land clearing expenses	27a				
b Line 27a multiplied by applicable percentage. See instructions	27b				
c Enter the **smaller** of line 24 or 27b	27c				
28 If section 1254 property:					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	28a				
b Enter the **smaller** of line 24 or 28a	28b				
29 If section 1255 property:					
a Applicable percentage of payments excluded from income under section 126. See instructions	29a				
b Enter the **smaller** of line 24 or 29a. See instructions	29b				

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	228,728.
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	228,728.
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33		
34 Recomputed depreciation. See instructions	34		
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35		

Form **6765**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Credit for Increasing Research Activities

▶ **Attach to your tax return.**
▶ **Go to *www.irs.gov/Form6765* for instructions and the latest information.**

OMB No. 1545-0619

Attachment Sequence No. **676**

Name(s) shown on return: Tennessee-American Water Company

Identifying number: 62-0529095

Section A - Regular Credit. Skip this section and go to Section B if you are electing or previously elected (and are not revoking) the alternative simplified credit.

1	Certain amounts paid or incurred to energy consortia (see instructions)			1	
2	Basic research payments to qualified organizations (see instructions)	2			
3	Qualified organization base period amount	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5			
6	Cost of supplies	6			
7	Rental or lease costs of computers (see instructions)	7			
8	Enter the applicable percentage of contract research expenses. See instructions	8			
9	Total qualified research expenses. Add lines 5 through 8	9			
10	Enter fixed-base percentage, but not more than 16% (0.16) (see instructions)	10	%		
11	Enter average annual gross receipts. See instructions	11			
12	Multiply line 11 by the percentage on line 10	12			
13	Subtract line 12 from line 9. If zero or less, enter -0-	13			
14	Multiply line 9 by 50% (0.50)	14			
15	Enter the **smaller** of line 13 or line 14			15	
16	Add lines 1, 4, and 15			16	
17	Are you electing the reduced credit under section 280C? ▶ Yes ☐ No ☐ If "Yes," multiply line 16 by 15.8% (0.158). If "No," multiply line 16 by 20% (0.20) and see the instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			17	

Section B - Alternative Simplified Credit. Skip this section if you are completing Section A.

18	Certain amounts paid or incurred to energy consortia (see the line 1 instructions)			18	
19	Basic research payments to qualified organizations (see the line 2 instructions)	19			
20	Qualified organization base period amount (see the line 3 instructions)	20			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	
22	Add lines 18 and 21			22	
23	Multiply line 22 by 20% (0.20)			23	
24	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	24			
25	Cost of supplies	25			
26	Rental or lease costs of computers (see the line 7 instructions)	26			
27	Enter the applicable percentage of contract research expenses. See the line 8 instructions	27			
28	Total qualified research expenses. Add lines 24 through 27	28			
29	Enter your total qualified research expenses for the prior 3 tax years. If you had no qualified research expenses in any one of those years, skip lines 30 and 31	29			
30	Divide line 29 by 6.0	30			
31	Subtract line 30 from line 28. If zero or less, enter -0-	31			
32	Multiply line 31 by 14% (0.14). If you skipped lines 30 and 31, multiply line 28 by 6% (0.06)			32	
33	Add lines 23 and 32			33	
34	Are you electing the reduced credit under section 280C? ▶ Yes ☒ No ☐ If "Yes," multiply line 33 by 79% (0.79). If "No," enter the amount from line 33 and see the line 17 instructions for the statement that must be attached. Members of controlled groups or businesses under common control, see instructions for the statement that must be attached			34	

Section C - Current Year Credit

35	Enter the portion of the credit from Form 8932, line 2, that is attributable to wages that were also used to figure the credit on line 17 or line 34 (whichever applies)	35	
36	Subtract line 35 from line 17 or line 34 (whichever applies). If zero or less, enter -0-	36	
37	Credit for increasing research activities from partnerships, S corporations, estates, and trusts	37	
38	Add lines 36 and 37 ● Estates and trusts, go to line 39. ● Partnerships and S corporations not electing the payroll tax credit, stop here and report this amount on Schedule K. ● Partnerships and S corporations electing the payroll tax credit, complete Section D and report on Schedule K the amount on this line reduced by the amount on line 44. ● Eligible small businesses, stop here and report the credit on Form 3800, Part III, line 4i. See instructions for the definition of eligible small business. ● Filers other than eligible small businesses, stop here and report the credit on Form 3800, Part III, line 1c. **Note:** Qualified small business filers, other than partnerships and S corporations, electing the payroll tax credit must complete Form 3800 before completing Section D.	38	
39	Amount allocated to beneficiaries of the estate or trust (see instructions)	39	
40	Estates and trusts, subtract line 39 from line 38. For eligible small businesses, report the credit on Form 3800, Part III, line 4i. See instructions. For filers other than eligible small businesses, report the credit on Form 3800, Part III, line 1c	40	

Section D - Qualified Small Business Payroll Tax Election and Payroll Tax Credit. Skip this section if the payroll tax election does not apply. See instructions.

41	Check this box if you are a qualified small business electing the payroll tax credit. See instructions ☐		
42	Enter the portion of line 36 elected as a payroll tax credit (do not enter more than $250,000). See instructions	42	
43	General business credit carryforward from the current year (see instructions). Partnerships and S corporations, skip this line and go to line 44	43	
44	Partnerships and S corporations, enter the smaller of line 36 or line 42. All others, enter the smallest of line 36, line 42, or line 43. Enter here and on the applicable line of Form 8974, Part 1, column (e). Members of controlled groups or businesses under common control, see instructions for the statement that must be attached	44	

Form **8916-A**
(Rev. November 2019)
Department of the Treasury
Internal Revenue Service

Supplemental Attachment to Schedule M-3

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**
▶ **Go to *www.irs.gov/Form1120* for the latest information.**

OMB No. 1545-0123

Name of common parent: Tennessee-American Water Company
Employer identification number: 62-0529095

Name of subsidiary
Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences	4,548,259.	Stmt 9		4,548,259.
8 **Total cost of goods sold.** Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions	4,548,259.			4,548,259.

For Paperwork Reduction Act Notice, see instructions. Form **8916-A** (Rev. 11-2019)

JSA
2X9035 1.000

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income	Stmt 10 307,456.	-222,108.		85,348.
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	307,456.	-222,108.		85,348.

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group	4,105,321.			4,105,321.
4	Other interest expense	Stmt 11 465,458.			465,458.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	4,570,779.			4,570,779.

Form 1120, Page 1 Detail

Line 5 - Interest income

Other Interest	85,348.
Total	85,348.

Line 10 - Other income

Misc Income	59,563.
Total	59,563.

Form 1120, Page 1 Detail

Line 17 - Tax Summary

Taxes (excluding income taxes)	5,652,122.
Other state and local taxes	-305,407.
Total	5,346,715.

Line 17 - Taxes and licenses

Payroll Taxes	390,597.
Property Tax	3,416,034.
Gross Receipts Tax	846,683.
Miscellaneous Fees	234,103.
Other Taxes	764,705.
State & Local Income Tax	-305,407.
Total	5,346,715.

Form 1120, Page 1 Detail

Line 26 - Other deductions

Amortization	2,030,034.
Travel and meals	29,333.
Bank Charges	89,511.
Collection Fees	-379.
Community Relations	206,947.
Credit Card Fees	44,774.
Discount Expense	-44,107.
Dues & Subscriptions	70,640.
Employee Relations	52,221.
Insurance	837,733.
Office Supplies	33,319.
Postage & Fed Ex	9,711.
Relocation Expenses	89,717.
Research	8,472.
Security Expense	32,144.
Service Contracts	9,737,738.
Supplies	491,083.
Telephone	269,244.
Uniforms	74,152.
Utilities	90,734.
Transportation	174,180.
Scrap Costs	-1,994.
Water and Waste Expenses	-2,799,567.
Taxable Advances & Contributions	2,927,292.
Miscellaneous Deferred Credits	1,006,375.
Misc Expense	-1,590,932.
Total	13,868,375.

Form 1120, Page 6 Detail

Sch L, Line 6 - Other current assets	Beginning	Ending
Prepaid Insurance	8,374.	9,104.
Materials and Supplies	1,080,568.	1,936,433.
Prepaid Taxes	372,538.	474,146.
Unbilled Revenue	2,223,809.	2,432,489.
Prepaid Other	20,338.	101,305.
Other Current Assets	15,000.	15,000.
Total	3,720,627.	4,968,477.

Sch L, Line 14 - Other assets		
Construction Work in Progress	4,091,519.	5,417,618.
Regulatory Assets	19,413,096.	21,964,805.
Other Noncurrent Assets	51,038.	90,599.
Total	23,555,653.	27,473,022.

Sch L, Line 18 - Other current liabilities		
Accrued Benefits	30,600.	29,400.
Accrued Bonuses	513,949.	506,140.
Accrued Insurance	-41,148.	
Accrued Interest	988,770.	1,007,311.
Accrued Payroll	175,537.	179,463.
Accrued Pension	105,528.	76,721.
Accrued Professional Fees	14,760.	52,962.
Accrued Severance	27,941.	
Accrued Vacation Payable	134,076.	123,924.
Federal & State Income Tax Payable	515,926.	-1,437,681.
Accrued Property Tax	3,461,174.	3,618,271.
Sales & Use Tax Payable	13,426.	13,249.
Accrued Gross Receipts, Franchise &	732,099.	768,022.
Accrued Payroll Taxes	49,608.	49,705.
Deferred Revenue	504.	
Other Current Liabilities	1,355,190.	1,305,165.
Accrued Utilities	173,219.	195,015.
Advances for Construction	616,578.	710,351.
Total	8,867,737.	7,198,018.

Form 1120, Page 6 Detail

Sch L, Line 21 - Other liabilities	Beginning	Ending
Accrued Pension	-1,633,684.	-2,684,684.
Deferred Federal & State Income Tax	35,460,752.	40,845,937.
Retirement Benefits	-2,636,709.	-4,183,932.
Advances For Construction	7,040,793.	7,798,275.
Regulatory Liabilities	15,579,888.	13,640,755.
FIN 48 Reserve	723,011.	741,282.
Contribution in Aid of Construction	18,808,619.	19,283,950.
Other Noncurrent Liabilities	728,807.	1,066.
Total	74,071,477.	75,442,649.

Form 1125-A Detail

Line 5 - Other costs

Purchased Water	116,357.
Chemicals	1,963,665.
Waste and Disposal	524,875.
Fuel & Power	1,943,362.
Total	4,548,259.

Schedule M-3, Part III Detail

Line 38 - Other expense/deduction items with differences

Description	Expense Per Income Stmt	Temporary Difference	Permanent Difference	Deduction Per Tax Return
Club Dues	70,640.			70,640.
Compensation	5,382,598.	-39,996.		5,342,602.
Lobbying Expenses	67,162.		-67,162.	
Waste Disposal	9,034.			9,034.
Insurance Other than Group	893,742.	-56,009.		837,733.
Taxable Advances & Contirbutions		2,927,292.		2,927,292.
Deferred Security Costs	32,144.			32,144.
Repairs Expense	1,123,008.	11,064,615.		12,187,623.
Bank Charges	89,511.			89,511.
Computer Expenses	9,345.			9,345.
Permits and Licensing Fees	25,123.			25,123.
Postage and Courier	9,711.			9,711.
Shared Services Expenses	9,737,738.			9,737,738.
Voice	269,244.			269,244.
Utilities	90,734.			90,734.
Vehicle	483,799.		-269,372.	214,427.
Misc Expense	-7,589.			-7,589.
Rent	12,888.			12,888.
Other Taxes	5,652,122.			5,652,122.
Collection Agencies	-379.			-379.
Community Relations	206,947.			206,947.
Credit Line Fees	44,774.			44,774.
Discounts	-44,107.			-44,107.
Employee Expenses	52,221.			52,221.
Relocation Expenses	89,717.			89,717.
Research and Development	17,025.	-8,553.		8,472.
Office and Admin Supplier	144,223.			144,223.

Continued on next page

Schedule M-3, Part III Detail

Line 38 - Other expense/deduction items with differences (Cont'd)

Description	Expense Per Income Stmt	Temporary Difference	Permanent Difference	Deduction Per Tax Return
Uniforms	74,152.			74,152.
Inventory Physical Write	-1,994.			-1,994.
Miscellaneous Deferred Credits		1,006,375.		1,006,375.
JV Gain/ Loss		-2,808,601.		-2,808,601.
Total	24,533,533.	12,085,123.	-336,534.	36,282,122.

Form 8916-A, Part I Detail

Line 7 - Other items with no differences

Chemicals	1,963,665.
Sludge	524,875.
Equipment	1,943,362.
Purchased Water	116,357.
Total	4,548,259.

Form 8916-A, Part II Detail

Part II Line 5 - Other Interest Income

Description	Per Income Stmt	Temporary Difference	Permanent Difference	Per Tax Return
Other Interest Inc (Form 8916-A)	307,456.	-222,108.		85,348.
Total	307,456.	-222,108.		85,348.

Form 8916-A, Part III Detail

Line 4 - Other Interest Expense

Description	Per Income Stmt	Temporary Difference	Permanent Difference	Per Tax Return
Other Interest Expense (Form 8916-A)	465,458.			465,458.
Total	465,458.			465,458.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-45. Provide a copy of the American Water Works federal income tax return for 2022.

Response:

Please see 'TAW_R_CADDR1_045_Attachment CONFIDENTIAL'.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-46. Refer to the *Testimony of Harold Walker III*, File<TN-AW 2024 Lead-Lag Workpapers>, Tab "Purchased Water" (Schedule HW-4). Provide the invoice and all supporting documentation to confirm the date the Company released funds for the following two purchased water charges:

				Service Period		
Account	Document #	Paid Date	Amount	From	To	Vendor
51010000	5000109304	11/28/2023	17,045.57	10/6/2023	11/7/2023	Marion Natural Gas System (Board of Wt
51010000	5000107215	9/25/2023	13,155.52	8/5/2023	9/6/2023	Marion Natural Gas System (Board of Wt

Response:

Please see the accompanying file TAW_R_CADDR1_046_062524_Attachment for the supplier invoices. On page 1, the "Prev. Reading" date plus 1 and the "Reading Date" indicate the beginning and ending service period dates respectively for the $13,155.52 amount. On page 2, the "From Date" plus 1 and the "To Date" indicate the beginning and ending service period dates respectively for the $17,045.57 amount.

The date the company released funds for these purchased water charges is confirmed by the table below, which comes from the "Vendor Payment Details" SAP report. The difference in the payment amounts to the invoice amounts is due to additional purchased power and water charges that were expensed separately but paid in a single payment.

Sending Company Code	Invoice Number	Payment Date	Payment Amount
1026	5000107215	9/25/2023	13,204.89
1026	5000109304	11/28/2023	19,656.57

Marion Natural Gas

138 South Cedar Avenue

South Pittsburg, TN 37380

TELEPHONE: (423) 837-7164

Message Area

Previous Balance	$0.00
Current Charges	$13,155.52
Total Due	$13,155.52
Billing Date	9/20/2023
Due Date	10/4/2023

Account Number	Account Name	Service Address
6005950.00 97	TN AMERICAN WATER	Timber Ridge Dr

Service Description	Rate	Reading Date	Prev. Reading	Current Reading	Usage	Amount
Water Kimball Public	W24	9/6/2023	8/4/2023	24263.0000	3175600.00000	$13,155.52

Please return this portion with your payment.

Marion Natural Gas
138 South Cedar Avenue
South Pittsburg, TN 37380
TELEPHONE: (423) 837-7164

Account Number	6005950.00 97
Previous Balance	$0.00
Current Charges	$13,155.52
Total Due	$13,155.52
Billing Date	9/20/2023
Due Date	10/4/2023

TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE, WA 99210

601001174 231127 5 000

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	33	10/05/2023	11/07/2023	12/04/2023	11/20/2023
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	166798		201766	3496800	$17,045.57
WA Kimball	30017		36224	620700	$0.00

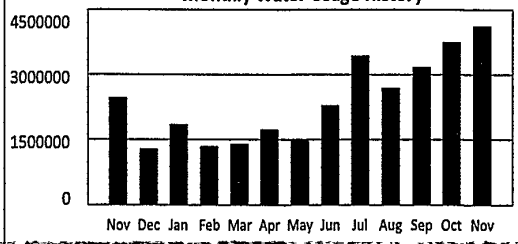
TURN BILL OVER FOR OTHER IMPORTANT INFORMATION

All current balances must be received by the due date. If your current bill is not paid by the due date, then late fees will apply and your service may be subject to disconnection.

IF THIS STATEMENT INCLUDES A PREVIOUS UNPAID BALANCE, YOUR SERVICE IS SUBJECT TO DISCONNECTION.

PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$17,045.57
DUE DATE	12/04/2023
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems &
Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	11/20/2023
NET DUE	$17,045.57
AMOUNT DUE AFTER 12/04/2023	$18,750.13
AMOUNT PAID	

Monthly Bank Draft Available

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

T1 P1 **********AUTO**MIXED AADC 275
82 1 MB 0.561
##-0001-##-82-68-68-82 - RG
TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
P.O. BOX 2440
SPOKANE WA 99210-2440

601001174 231127 5 000

Important Notice

If the bill is not paid by the due date a 10% late charge will be added to the past due balance. If unpaid 15 days after due date, service will be disconnected without further notice and a reconnect fee will be charged. Failure to receive bill does not relieve obligation to pay bill by due date.

Is your water bill higher than normal?

If there is an increase in water usage on your billing statement that cannot be explained by situations such as watering your lawn or garden, extra people visiting your home, washing your cars, etc., then there is the possibility that you could have a leak or another problem. Leaks can come from many places including but not limited to your toilets, water heater, faucets, outside water sprinklers, service line, etc.

WE ARE NOT RESPONSIBLE FOR LOSSES ON CUSTOMER'S SIDE OF METER. As a residential customer, you are automatically protected by our Water Loss Program, if you do have a leak you may file a claim through ServLine at (423) 228-1210.

WHEN GAS IS LEAKING

Notify Gas Utility Immediately
Do NOT use matches
Do NOT turn switches on or off

Diameter of Stream	Gallons Wasted (1 month period)
1/4 inch	393,833
3/16 inch	222,000
1/8 inch	98,667
1/16 inch	24,667
Calculations based on 60 psi water pressure	

BUSINESS HOURS

Monday - Friday
8:00 A.M. - 4:30 P.M.
423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION

Complete this section if your address on reverse side is incorrect

NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-47. Refer to the *Testimony of Harold Walker III*, <TN-AW 2024 Lead-Lag Workpapers>, Tab "wk chemical" (Schedule HW-4). Provide the invoice and all supporting documentation to confirm the date the Company released funds for the following two chemical purchases:

			Service Period				month	amt
Document #	**Paid**	**Amount**	**From**	**To**	**Vendor**		**date**	**amt**
5000106033	9/22/2023	42,100.80	8/10/2023	8/10/2023	Carus LLC US		09/30/23	$42,100.80
5000107013	10/26/2023	23,022.72	9/11/2023	9/11/2023	CEDARCHEM LLC US		10/31/23	$23,022.72

Response:

Please see the accompanying file TAW_R_CADDR1_047_062524_Attachment and TAW_R_CADDR1_047_062524_CONFIDENTIAL for the supplier invoices. Unit pricing information has been withheld as confidential in the redacted public version. The "Ship Date" on page 1 refers to the service period for document number 5000107013, and the "Supply Date" on page 2 refers to the service period for document number 5000106033.

The date the company released funds for these chemical purchases is confirmed by the table below, which comes from the "Vendor Payment Details" SAP report.

Vendor Name	Invoice Number	Payment Date	Payment Amount
Carus LLC US	5000106033	9/22/2023	42,100.80
CEDARCHEM LLC US	5000107013	10/26/2023	23,022.72

CEDARCHEM®

P.O. Box 271
Cedartown, GA 30125

Invoice

Date	Invoice #
9/11/2023	35232

Bill To	Ship To
Tennessee American Water Attn: Accounts Payable 1 Water Street Camden, NJ 08102	Tennessee American Water 1003 Riverside Drive Chattanooga, TN 37406 423-771-4749

P.O. Number	Payment Terms	Due Date	Sales Rep.	Ship Date	Ship Via	Freight Terms
3000638329	Net 60	11/10/2023	AW	9/11/2023	N/A	Delivered

Item	Description	Total Quantity	Unit Price	Amount
CC 901	[redacted]	[redacted]	[redacted]	23,022.72

Please Remit To;
CEDARCHEM,LLC
P.O. Box 271
Cedartown,Ga. 30125

Total $23,022.72

Phone #	Fax #	E-mail
770-748-3863	770-748-3887	tiffany.payton@cedarchem.com

Balance Due $23,022.72

Invoice

Invoice Number	SLS10109179
Invoice Date	Aug 10, 2023
Supply Date	Aug 10, 2023
Currency	USD (US Dollar)
Purchase Order	3000634686
Payment Terms	45 days net

Supplier
CARUS PHOSPHATES INC
15111 Collection Center Dr
Chicago, IL 60693-0151
US (United States)

815-223-1500

815-224-6592

Customer
Tennessee American Water Company
1 Water St
Camden, NJ 08102-1658
US (United States)

8667778426

8565199733

Ship To
Chattanooga Prod_PLT_Citico
1003 Riverside Dr
Chattanooga, TN 37406-4304
US (United States)

[redacted]	PO Item	Description	Unit	Qty	Unit Price	Line Total
[redacted]	10	Buyer Mat'l #: 1200989 - CHM,ZINC,SULFATE,1:10,BULK	LB (Pound)	[redacted]	[redacted]	$42,100.80

Subtotal	$42,100.80
Total Tax Amount	$0.00
Invoice Amount	$42,100.80

Powered by taulia

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-48. Refer to the *Testimony of Harold Walker III*, File <TN-AW 2024 Lead-Lag Workpapers>, "wk service co" tab. Refer to the proposed negative expense lead days associated with Service Company costs, whereby TAWC provides compensation to the Service Company before the mid-point of the service period as reflected in the "wk service co" tab. Provide a comprehensive discussion explaining why increasing the rate base for the cash working capital implications of this affiliate transaction is appropriate, which is outside the boundary of a normal expense lead for third-party contractor costs.

Response:

The Service Company exists to provide services to American Water affiliates at cost. The Service Company's billing terms match expenses with the receipt of payments from affiliates, which are the beneficiaries of the services provided. The Service Company makes no profit from the provision of services. A prepayment of five days of the at-cost Service Company bill is a reasonable provision to support cash expenses and payroll incurred on behalf of Tennessee-American by the Service Company. Similar services provided by a private company always include a markup for profit on their services provided. Therefore, services provided by the Service Company reduce the cost of the services provided relative to similar services provided by a private company.

Additionally, expense lead days comprise three parts: service period lead, billing lead, and payment lead. Tennessee-American only has control of the payment lead part of the expense lead days. Each vendor is responsible for and controls the service period lead and billing lead parts of the expense lead days which vary from vendor to vendor. For example, one vendor may require prepayment for a service while another vendor may wait 45 days after providing a service before invoicing.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-49. Refer to the *Testimony of Harold Walker III*, File<TN-AW 2024 Lead-Lag Workpapers>, Tab "Gross Receipts Tax" (Schedule HW-28). Respond to the following:

a. Provide documentation that the Company's service period runs from July 1 through June 30;

b. Provide documentation identifying the due date the Tennessee Department of Revenue has established for Gross Receipt Tax payments applicable to TAWC; and

c. Provide documentation demonstrating that the $1,023,554 payment made on July 26, 2023, as reflected on the "wk gross Rec tax tab" within the Lead-Lag Workpapers file was effectively a prepayment for the service period ending June 30, 2023.

Response:

a. The Tennessee Department of Revenues' August 2022 *Utilities Gross Receipts Tax Manual* states, on pages 6 and 7, states the following regarding the gross receipts tax applicable service period and provides an applicable example:

> The return for the utilities gross receipts tax is due annually on or before August 1. The tax is imposed on the privilege of doing business during the period beginning with July 1 (immediately preceding the August 1 due date) through the next June 30, but it is measured by the taxpayer's total receipts from sales of utilities during its most recent fiscal or calendar year ending before that July 1.[1] For example:
>
> > A calendar year taxpayer with a reporting period of January 1, 2019 through December 31, 2019 would have a filing due date of August 1, 2020 for the taxable period of July 1, 2020 through June 30, 2021.

[1] Tenn. Code Ann. § 67-4-306(a).

b. See response to part a. above.

c. See response to part a. above.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-50. Provide a copy of the documentation of all quarterly state excise tax (income) tax payments made by TAWC associated with its 2023 state income tax obligations.

Response:

Please see below for a copy of the TAWC bank statement showing a payment made to the TN Dept of Revenue for Q2 and Q3 2023, totaling $700,000.

Custom Batch Detail Report

PNC

As of Date: 06/19/2023 08:42:14 AM

International Batches:

The report criteria you selected did not return any information.

Domestic Batches:

Create Date: June 14, 2023 09:00:12 AM

Batch ID/ Tracking	ACH Company	Batch Status	Effective Date	Payment Type / Source	Total CR Amount	Total DR Amount
[redacted]	AMERICANWATER CAP [redacted]	Processed	06/16/2023	Tax Payment (CCD+ CR) Template: Tenn Dept of Rev	300,000.00 USD	0.00 USD

Amount	Receiver Name	Receiver ID	Receiving Bank Code	Account	Account Type	D/C	Comment	Receiver Status
0.00 [redacted]	American Water Works		[redacted]	[redacted]	Checking	C		Active
0.00 [redacted]	Tennessee American		[redacted]	[redacted]	Checking	C		Active
300,000.00 [redacted]	Tennessee American		[redacted]	[redacted]	Checking	C	2023 Q2 Estimated Tax	Active
0.00 [redacted]	Tennessee American		[redacted]	[redacted]	Checking	C		Active
0.00 [redacted]	Tennessee American Wat		[redacted]	[redacted]	Checking	C		Active

Custom Batch Detail Report

PNC

As of Date: 09/13/2023 09:00:14 AM

Amount	Receiver Name	Receiver ID	Receiving Bank Code	Account	Account Type	D/C	Comment	Receiver Status
400,000.00 [redacted]	Tennessee American Wat	620529095	[redacted]	[redacted]	Checking	C	620529095	Active

Transaction Totals:

Status	Debit Count	Debit Amount	Credit Count	Credit Amount
Active	0	0.00	1	400,000.00
Prenote	0	0.00	0	0.00

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Harold Walker

Question:

1-51. Refer to the *Testimony of Harold Walker III*, File <TN-AW 2024 Lead-Lag workpapers.xlsx>, Tab "2 SCH Revenue Lag" (Schedule HW-2), regarding the overall revenue lag calculated within the cash working capital study. Respond to the following:

a. Provide the source documentation identifying the Daily Accounts Receivable balances which were used to determine the Net Daily Accounts Receivable Balance as reflected in Schedule HW-2;

b. Reconcile the Daily Revenues of $66,087,192 as reflected in Schedule HW-2, with the Total Operating Revenue of $69,304,200 as reflected in File <Exhibit Rev-1-Revenue Summary.xlsx> (Petitioner's Exhiibt Rev-1 Revenue Summary-HB);

c. Explain how the Daily Revenues in Schedule HW-2 was determined; and

d. Provide a copy of all source documentation supporting the Service Period and Billing Lag Days of 21.4 reflected in Schedule HW-2.

Response:

a. See the worksheet "TNAW AR Collect Lag" within the supporting file TAW_R_CADDR1_051_062524_Attachment which provides the source documentation identifying the Daily Accounts Receivable balances that were used to determine the Net Daily Accounts Receivable Balance as reflected in Schedule HW-2.
b. Please see the table below for a complete reconciliation of the "Daily Revenues" of $66,087,192 to the Total Operating Revenue of $69,304,200 as reflected in the Exhibit Rev-1-Revenue Summary. Through this reconciliation, it was determined that Other Revenues totaling $1,180,215 were erroneously removed twice from the "Daily Revenues" amount. The corrected "Daily Revenues" amount should be $67,267,407. No later than in its rebuttal testimony, the Company will file a revised CWC calculation.

Item	Amount	Explanation
Incorrect "Daily Revenues" Used	**66,087,192**	
Add back - Other Revenue	1,180,215	Other Revenues erroneously removed twice from Total Operating Revenues used in CWC
New "Daily Revenues"	**67,267,407**	Sum of 66,087,192 and 1,180,215
Other Revenue	1,180,215	Other Revenues is included in Test Year Total Operating Revenues in Exhibit Rev-1-Revenue Summary
PCOP	765,968	PCOP is included in Test Year Total Operating Revenues in Exhibit Rev-1-Revenue Summary but not in revenues used for CWC
Test Year Adjustments	90,611	Exhibit Rev-1-Revenue Summary includes test year adjustments that do not present in revenues used for CWC
Total - Reconciliation	**69,304,200**	Sum of New "Daily Revenues", Other Revenue, PCOP, and Test Year Adjustments
Total Operating Revenue	**69,304,200**	

c. See the worksheet "Revenues (with Unbilled calc)" contained in the attached file TAW_R_CADDR1_051_062524_Attachment which documents how the Daily Revenues in Schedule HW-2 were determined.

d. See the worksheet "TNAW Serv & Bill Lag" contained in the attached file TAW_R_CADDR1_051_062524_Attachment which documents the Service Period and Billing Lag Days of 21.4 reflected in Schedule HW-2.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-52. Refer to the *Testimony of John M. Watkins* at 5:3-6. Provide a copy of the Service Company invoices supplied to TAWC for February and August 2023.

Response:

Please refer to TAW_R_CADDR1_052_062524_Attachment.

Report output

American Water Works Service Company Invoice

Company Name: Tennessee-American Water
Company Number: 1026
Month/Year: 02/2023

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		$ 127,369.54	$ 142,534.23	$ 269,903.77
Central Lab		1,651.57	1,307.15	2,958.72
SC-Central Lab		1,651.57	1,307.15	2,958.72
334517	Central Lab	1,651.57	1,307.15	2,958.72
Customer Service Organization (CSO)		104,342.12	102,905.68	207,247.80
Customer Billing and Collections		31,384.21	1,429.22	32,813.43
334079	Billing & Collection	31,384.21	1,396.96	32,781.17
334072	CCA-Collections	0.00	32.26	32.26
Customer Care		43,805.12	9,154.32	52,959.44
334070	CCA-Call Handling	152.08	16.45	168.53
334078	Customer Care	43,594.32	10,184.57	53,778.89
337070	CCP-Call Handling	0.37	275.97-	275.60
337073	CCP-Oper & Spprt	58.35	1,275.93-	1,217.58
334073	CCA-Oper & Perform	0.00	505.20	505.20
SC-Customer Experience		10,179.66	2,516.09	12,695.75
332045	Customer Experience	10,117.11	2,469.42	12,586.53
334005	CCA-Administration	62.55	42.24	104.79
337005	CCP-Administration	0.00	4.43	4.43
SC-Customer Relations		18,973.13	518.77	19,491.90
335303	CORP-CR-Area1-MainWB	4,680.67	194.04	4,874.71
335203	CORP-CR-Area2-MainBV	14,292.46	324.73	14,617.19
Technology and Innovation (TI)		13,836.38	37,595.61	51,431.99
SC - Tech Investment and Exp Mngmt		1,902.44	7,140.27	9,042.71
332071	CORP-ITS Admin	1,902.44	7,140.27	9,042.71
SC - CTIO Customer Enablement		3,573.68	22,988.14	26,561.82
332083	CORP-ITS-BAD-FSA	3,573.68	22,988.14	26,561.82
SC - CTIO Technology Enablement		8,360.26	7,416.50	15,776.76
332079	CORP-ITS-BAD-Middle	3,482.91	5,406.50	8,889.41
332080	CORP-ITS-BAD-Back	1,985.07	1,447.75	3,432.82
332081	CORP-ITS-BAD-Q&M	2,892.28	562.25	3,454.53
Supply Chain		7,539.47	725.79	8,265.26
SC-Supply Chain		7,539.47	725.79	8,265.26
332010	CORP-Spply Chain-Src	1,132.73	237.23	1,369.96
332110	Supply Chain Support	1,448.02	100.17	1,548.19
332210	State Procurement	1,681.05	92.02	1,773.07
332310	National Categories	2,812.75	105.95	2,918.70
332410	Supplier Diversity	464.92	190.42	655.34
Shared Governance & Service Fees		$ 226,192.77	$ 125,239.70	$ 351,432.47
Corporate Security		24,571.76	31,355.19	55,926.95
SC-Corporate Security		24,571.76	31,355.19	55,926.95
332077	CORP-Security Ops	24,571.76	31,355.19	55,926.95
Safety and Environmental Compliance		4,117.36	259.16	4,376.52
SC-Environmental Compliance		4,117.36	259.16	4,376.52
332166	Environmental Comp	4,117.36	259.16	4,376.52
Regulated Operations		58,491.10	7,110.24	65,601.34
SC - Regulated Ops - MWD		1,241.70	1,705.52	2,947.22
336011	WD-Environmentl Mgmt	1,215.11	895.93	2,111.04
335205	CD - Admin & Gen	26.59	703.62	730.21
335212	CD - Rates	0.00	37.50	37.50
335214	CD - Engineering	0.00	68.47	68.47
SC - CORP-Regulated Operations		8,300.84	725.76	9,026.60
332026	CORP-Regulated Ops	8,300.84	725.76	9,026.60
SC - Regulated Ops - MAD		10.57	201.76	212.33
335312	MAD - Rates	8.69	22.46	31.15
335305	MAD - Admin & Generl	1.88	179.30	181.18
SC - Regulated Ops - NED		0.00	348.87	348.87
335405	NED - Admin & Gen	0.00	13.72	13.72
335412	NED - Rates	0.00	65.27	65.27
335414	NED - Engineering	0.00	269.88	269.88
SC - Operations Excellence		2,962.25	486.05	3,448.30
332044	Operation Excellence	2,962.25	486.05	3,448.30
SC - Regulated Ops - SE		45,975.74	3,642.28	49,618.02
336205	SE - Admin & Gen	45,975.74	3,390.98	49,366.72
336214	SE - Engineering	0.00	251.30	251.30
Facilities		941.29	17,327.93	18,269.22
SC-Facilities		941.29	17,327.93	18,269.22
337650	One Water St-Non Div	2.16	2,405.37	2,407.53
337640	One Water St - Div	2.37	1,268.66	1,271.03
337600	One Water Street	936.76	13,653.90	14,590.66
Health and Safety		2,264.70	1,446.98	3,711.68
SC-Health & Safety		2,264.70	1,446.98	3,711.68
332019	CORP-Operationl Risk	2,264.70	1,446.98	3,711.68

Legal		24,310.64	5,743.26	30,053.90
SC-Legal		24,310.64	5,743.26	30,053.90
336215	SE - Legal	7,192.75	1,424.31	8,617.06
335315	MAD - Legal	20.25	90.32	110.57
335215	CD - Legal	96.60	187.97	284.57
332415	Corp Secretary-Legal	1,987.29	1,839.43	3,826.72
332315	Legal-Contracts&Comm	2,142.76	282.14	2,424.90
332215	Legal - Rates & Reg	262.49	92.84	355.33
332115	Legal-Ethics & Compl	2,934.50	427.08-	2,507.42
332015	CORP-Legal	9,674.00	2,163.65	11,837.65
335415	NED - Legal	0.00	51.90	51.90
335815	MBB - Legal	0.00	37.78	37.78
Investor Relations		1,963.41	2,634.31	4,597.72
SC-Investor Relations		1,963.41	2,634.31	4,597.72
332037	CORP-Investr Relatn	1,963.41	2,634.31	4,597.72
Water Research and Dev		2,497.64	956.13-	1,541.51
SC-Water Research & Dev		2,497.64	956.13-	1,541.51
332066	CORP-Innov&Env Stwd	2,497.64	956.13-	1,541.51
HR Comp and Benefits		6,702.57	2,436.28	9,138.85
SC-HR Comp & Benefits		6,702.57	2,436.28	9,138.85
332520	CORP-HTR HR Svc Adm	16.10-	1,072.87	1,056.77
332014	CORP-Benefit Svc Ctr	3,414.95	1,441.82	4,856.77
332013	Core HR Admin&OrgMgt	2,106.20	128.52	2,234.72
332002	CORP-HR Comp/Benefit	1,197.52	206.93-	990.59
Talent Mgmt and Org Effectiveness		6,885.28	1,431.57	8,316.85
SC-Talent Mgmt & Org Effectiveness		6,885.28	1,431.57	8,316.85
336518	Talent Acquisition	3,582.44	576.29	4,158.73
332082	CORP-Oper. Education	49.99	187.02	237.01
332003	CORP-HR Talent Dev	3,252.85	668.26	3,921.11
HR Business Partners		16,493.01	1,385.94	17,878.95
SC-Human Resources Old		3,996.17	665.31	4,661.48
332058	CORP-HR Admin	3,292.72	872.92	4,165.64
332048	CORP-HR Hlth&Well	703.45	207.61-	495.84
SC-HR Business Partners		12,496.84	720.63	13,217.47
336218	SE - Human Resources	84.93	56.38-	28.55
332018	CORP-Human Resources	9,545.47	616.89	10,162.36
332006	CORP-Business Ctr HR	2,866.44	147.77	3,014.21
334018	CCA-Human Resources	0.00	12.35	12.35
Labor Relations		2,409.78	105.08	2,514.86
SC-Labor Relations		2,409.78	105.08	2,514.86
332004	CORP-HR Labor Relatn	2,409.78	105.08	2,514.86
Finance		67,491.53	12,231.31	79,722.84
SC-Treasury		5,519.62	3,949.06	9,468.68
332575	CORP-PTP Cash Oper	1,805.64	244.62	2,050.26
332519	CORP-HTRClaims Mgmnt	1,054.08	47.24	1,101.32
332057	CORP-Treasury	795.81	3,514.90	4,310.71
332021	Treasury Admin	1,864.09	142.30	2,006.39
Strategic Integration		1,463.81	107.60	1,571.41
332517	CORP-Plan & Rptg	1,463.81	107.60	1,571.41
SC-Regulatory,Corp Tax,Finance Tech		1,553.76	38.83	1,592.59
332617	Reg, CorpTax, FinTec	1,553.76	38.83	1,592.59
Regulatory Services		15,921.41	1,126.00	17,047.41
332574	Regulatory Reporting	15,921.41	1,126.00	17,047.41
FSPDS		4,523.54	815.11	5,338.65
336207	SE - FP & A	3,141.49	652.23	3,793.72
335307	MAD - F P & A	2,779.93	35.68	2,815.61
335605	Corp FP&A - Admin	920.45-	2.45	918.00
335607	T&I Finance	477.43-	4.24	473.19
335207	CD - FP & A	0.00	107.57	107.57
335407	NED - F P & A	0.00	12.94	12.94
SC-Corporate Finance		3,390.18	92.20	3,482.38
337777	CORP-CFO	3,390.18	92.20	3,482.38
Budgeting & Internal Reporting (BIRS)		7,966.11	528.47	8,494.58
332017	CORP-ServCo FP&A	7,966.11	528.47	8,494.58
SC-Controller's Organization		27,153.10	5,574.04	32,727.14
332007	CORP-Finance	3,723.75	630.15	4,353.90
332047	CORP-Income Tax	7,352.31	4,626.63	11,978.94
332570	CORP-RTR Acctg & Rep	6,508.42	469.40	6,977.82
332571	CORP-PTP General Tax	0.73	28.68	29.41
332573	Ext Rprtng & Tech Ac	2,739.23	671.79	3,411.02
332577	CORP-Util Plant Acct	702.58	40.24	742.82
332581	CORP-RTRPayroll Acct	3,331.46	1,092.36	4,423.82
332584	CORP-PTPAcct Payable	2,794.62	1,985.21-	809.41
Engineering		3,958.74	662.51	4,621.25
SC-Asset Performance		1,223.23	431.35	1,654.58
332016	CORP-Arc Flash	1,223.23	431.35	1,654.58
SC-Asset Management		2,735.51	166.05	2,901.56
332065	CORP-Asset Mgmnt	1,230.00	62.60	1,292.60
336551	CORP-COE-Tech Srvcs	1,159.54	73.38	1,232.92
336550	CORP-COE-Engineering	345.97	30.07	376.04
External Affairs and Public Policy		8,539.54	1,501.28	10,040.82
SC-Communication & Federal Affairs		8,020.45	1,510.71	9,531.16
332086	CORP-Internal Comm	1,799.04	58.70	1,857.74

335225	CD - Externl Affairs	46.59	28.75	75.34
332085	CORP-External Comm	6,174.82	1,411.63	7,586.45
335325	MAD - Externl Affrs	0.00	11.63	11.63
SC-External Affairs & Public Policy		519.09	9.43-	509.66
332050	CORP-EA & Pblc Plcy	519.09	9.43-	509.66
Business Development		3,183.12	2,871.12	6,054.24
SC-Business Development		3,183.12	2,871.12	6,054.24
335220	CD - Business Dev	22.56	0.00	22.56
332020	CORP-Corp Bus Dev	3,160.56	2,871.12	6,031.68
Audit		5,189.20	1,104.90	6,294.10
SC-Audit		5,189.20	1,104.90	6,294.10
332061	CORP-ERM	1,748.72	84.83	1,833.55
332060	CORP-Audit	3,440.48	1,020.07	4,460.55
Administration - Corporate		13,817.90-	36,588.77	22,770.87
SC-Corporate Admin		13,817.90-	36,588.77	22,770.87
332595	CORPAdm-Depr-NDiv	206.07	837.62	1,043.69
332099	Cap of Admin	4,143.85	0.00	4,143.85
332098	CORP-Non-Depart Cost	75.29	5,689.57-	5,614.28
332095	CORP-Admin	4,344.29	36,027.26	40,371.55
332090	Cap Admin Credits	29,973.84-	0.00	29,973.84
332070	CORP-SharedBusSvcAdm	79.11	0.00	79.11
332001	CORP CEO & BOARD	7,307.33	4,881.28	12,188.61
332041	CORP-Legal BOD	0.00	532.18	532.18
Total O & M Billing		$ 353,562.31	$ 267,773.93	$ 621,336.24

CAPEX

B26-01-8011	- 10780110 - Eng Dist Clear	65,559.36	20,295.30	85,854.66
B26-01-8017	- 10780170 - T&I Indirect OH Clr	7,620.44	5,854.97	13,475.41
R26-02S1.23-P-0002-99	- Chattanooga CPS SC Charges	4,101.77	55.99	4,157.76
T26-0108-P-2000	- Customer 1 View v2.0	21.40	0.00	21.40
T26-0112-P-1000	- Enterprise Mapcall	50.17	1.92	52.09
T26-0113-P-2000	- MeterOps Enhancements 2021	8.05-	1,011.13-	1,019.18
T26-0119-P-2000	- myWater v2 - Customer	123.07	30.54-	92.53
T26-011O-P-2000	- Test Global Automation - Phase 2	0.00	19.25-	19.25
T26-011R-P-1000	- e-Builder	78.26	4,556.98	4,635.24
T26-011W-P-1000	- SuccessFactors EmplCentral & WFA 2021	38.92	1,669.17-	1,630.25
T26-012E-P-1000	- Business Analytics Program	26.54	21.12	47.66
T26-012F-P-1000	- Business HyperAutomation Program	2.78	108.74	111.52
T26-012H-P-1000	- Contract Management System	456.11	3,134.39-	2,678.28
T26-012J-P-1000	- Data Analytics Platform	26.54	116.46	143.00
T26-012N-P-1000	- HR Case Management	199.67	45.34	245.01
T26-012P-P-1000	- MapCall Enh - 2022	1,649.57	192.34	1,841.91
T26-012R-P-1000	- myWater v2 Enh - 2022	39.65	394.52	434.17
T26-012S-P-1000	- New Service Inquiry (NSI) Process Auto	149.19	397.44	546.63
T26-012V-P-1000	- Payment Assistance Portal	0.07-	35.10-	35.17
T26-012W-P-1000	- Platform v2 Enh - 2022	0.00	13.20	13.20
T26-012Y-P-1000	- Qualtrics Integration-CX Insights	0.00	233.42	233.42
T26-0132-P-2000	- Enterprise MDM Platform v2	61.39-	0.00	61.39
T26-0138-P-1000	- Platform v2.0	198.56-	0.00	198.56
T26-013B-P-1000	- SAP Enhancements - MTC - 2022	179.77	355.76	535.53
T26-013B-P-2000	- SAP Enhancements - ERP - 2022	0.00	1,218.21-	1,218.21
T26-013B-P-3000	- SAP Enhancements - EAM - 2022	0.00	644.70-	644.70
T26-013B-P-4000	- SAP Enhancements - HTR - 2022	0.00	1,682.95-	1,682.95
T26-013B-P-5000	- SAP Enhancements - Device - 2022	0.00	644.70-	644.70
T26-013F-P-1000	- Work 1 View Enhancements - 2022	5.13	206.47-	201.34
T26-013G-P-1000	- WQ Compliance Management System	220.55	227.37	447.92
T26-013K-P-1000	- Risk Rate Phase 2	0.00	60.62-	60.62
T26-013L-P-1000	- Ask HR	240.69	5,174.20	5,414.89
T26-013M-P-1000	- SAP Upgrade	242.41	1,085.46	1,327.87
T26-013M-P-2000	- SAP S4 Design	0.00	13.20	13.20
T26-013M-P-3000	- NonProd Enterprise System Migration	0.00	52.80	52.80
T26-013N-P-1000	- PMO Tool	35.56	2,123.60	2,159.16
T26-013O-P-1000	- amwater.com Enh 2022	61.65-	0.00	61.65
T26-013P-P-1000	- Paradox 2022	25.25	74.13	99.38
T26-013Q-P-0001	- PowerPlant Upgrade	769.32	404.91	1,174.23
T26-013R-P-0001	- Payment Assistance Portal	827.63	1,267.41	2,095.04
T26-013S-P-1000	- Analytics 2023	1,633.52	3,579.20	5,212.72
T26-013T-P-1000	- Enterprise GIS 2023	1,267.76	898.99	2,166.75
T26-013V-P-1000	- MyAccess Enhancements 2023	37.50	452.49	489.99
T26-013W-P-1000	- Passive Vulnerability Analysis 2023	125.27	45.34	170.61
T26-013X-P-1000	- Platform V2 Enhancements 2023	1,528.06	544.02	2,072.08
T26-013Y-P-1000	- SAP Tech and Functional Upgrade 2023	63.64	506.88	570.52
T26-014A-P-0001	- Meter Data Management System	1,783.06	4,497.57	6,280.63
T26-014A-P-0002	- MDMS: Release 1	65.55	5.79	71.34
T26-014A-P-0003	- MDMS: Release 2	2,813.02	13,788.52	16,601.54
T26-014B-P-1000	- Intelligent Automation 2023	385.85	5,627.42	6,013.27
T26-014C-P-1000	- Mapcall 2023	2,347.49	4,281.62	6,629.11
T26-014D-P-1000	- myWater V2 Enhancements 2023	1,720.54	4,164.01	5,884.55
T26-014E-P-1000	- SAP Enhancements - MTC 2023	720.61	660.77-	59.84
T26-014E-P-2000	- SAP Enhancements - ERP 2023	94.46	398.36-	303.90
T26-014E-P-4000	- SAP Enhancements - EAM 2023	26.03	110.93-	84.90
T26-014E-P-5000	- SAP Enhancements - DEVICE 2023	579.49	40.50-	538.99
T26-014F-P-1000	- SuccessFactors Optimization 2023	217.61	981.94	1,199.55

T26-014G-P-1000	- Work1 View 2023	548.30	4,638.09	5,186.39
T26-014I-P-1000	- Test Global Automation - Ph3	76.77	1,072.30	1,149.07
T26-014J-P-1000	- PMO Process Tool Enhancement 2023	105.24	519.91	625.15
T26-014K-P-1000	- Enterprise Data Governance 2023	7.51	36.35	43.86
T26-014L-P-1000	- 3PL Implementation	206.05	494.34	700.39
T26-014M-P-1000	- Data Platform 2023	1,274.31	3,046.73	4,321.04
T26-0185-P-1000	- New Authentication Platform (Okta)	32.83-	0.00	32.83
T26-018A-P-0001	- Data Privacy Technology Enhancements	3.34-	0.00	3.34
T26-018A-P-0002	- Data Privacy Technology Enh - Ph 2	230.48	587.90	818.38
T26-0105-P-0001	- App Dynamics	0.00	853.94	853.94
T26-011Q-P-1000	- Nuance IVR Enhancements 2021	0.00	237.56	237.56
T26-013I-P-1000	- Treasury Cash Ops Automation	0.00	85.34	85.34
T26-014E-P-3000	- SAP Enhancements - HTR 2023	0.00	554.63-	554.63
T26-014H-P-1000	- DSP Tool Enhancements 2023	0.00	159.65	159.65
Total Capex Billing		$ 100,181.98	$ 82,050.06	$ 182,232.04
Total Service Company Billing - Current Month		$ 453,744.29	$ 349,823.99	$ 803,568.28
Less: Payment - Prior estimated billing				- $ 833,537.32
Net Amount Payable (Receivable) - Current month				$ -29,969.04
Plus: Est. Current month billing				$ 803,568.28
Total Due				$ 773,599.24

Report output

American Water Works Service Company Invoice

Company Name: Tennessee-American Water
Company Number: 1026
Month/Year: 08/2023

		Labor, Taxes & Benefits	Other	Total
Shared Business Services		$ 164,086.09	$ 168,272.37	$ 332,358.46
Central Lab		2,185.66	914.04	3,099.70
SC-Central Lab		2,185.66	914.04	3,099.70
334517	Central Lab	2,185.66	914.04	3,099.70
Customer Service Organization (CSO)		113,886.69	109,159.18	223,045.87
Customer Billing and Collections		28,493.11	1,084.15	29,577.26
334079	Billing & Collection	28,503.96	1,084.15	29,588.11
334071	CCA-Billing	10.85-	0.00	10.85
Customer Care		54,510.59	6,409.02	60,919.61
337073	CCP-Oper & Spprt	28.20	31.77	59.97
337070	CCP-Call Handling	14.42	1.16	15.58
334078	Customer Care	54,463.43	6,396.50	60,859.93
334070	CCA-Call Handling	4.54	54.29-	49.75
334073	CCA-Oper & Perform	0.00	33.88	33.88
SC-Customer Experience		11,260.99	4,102.40	15,363.39
332045	Customer Experience	11,259.58	3,479.48	14,739.06
334005	CCA-Administration	1.41	621.57	622.98
334077	CCA-Rate Implement	0.00	1.35	1.35
SC-Customer Relations		19,622.00	517.92	20,139.92
335203	CORP-CR-Area2-MainBV	16,903.10	348.42	17,251.52
335303	CORP-CR-Area1-MainWB	2,718.90	169.50	2,888.40
SC-Customer Service Center Support		0.00	97,045.69	97,045.69
337079	CSC Supp-Other Cost	0.00	31,368.66	31,368.66
337076	CCP-Quality & Rprtg	0.00	14,827.33	14,827.33
337077	CSC Supp-PostageCost	0.00	34,131.88	34,131.88
337078	CSC Supp-FormsCost	0.00	16,717.82	16,717.82
Technology and Innovation (TI)		39,049.72	57,302.89	96,352.61
SC - Tech Investment and Exp Mngmt		3,556.91	1,181.26	4,738.17
332189	ITS-AWE Pass-Thru	0.00	16,717.82	16,717.82
332071	CORP-ITS Admin	3,556.91	1,181.26	4,738.17
SC - ITS-OLD		7,406.04	30,676.13	38,082.17
332073	CORP-ITS Operations	7,406.04	30,638.38	38,044.42
332030	CORP-ITS Client Serv	0.00	37.75	37.75
SC - CTIO Customer Enablement		5,698.42	18,786.61	24,485.03
332083	CORP-ITS-BAD-FSA	5,698.42	18,786.61	24,485.03
SC - CTIO Technology Enablement		22,388.35	6,658.89	29,047.24
332079	CORP-ITS-BAD-Middle	3,377.16	5,542.89	8,920.05
332080	CORP-ITS-BAD-Back	15,324.54	432.76	15,757.30
332081	CORP-ITS-BAD-Q&M	3,686.65	683.24	4,369.89
Supply Chain		8,964.02	896.26	9,860.28
SC-Supply Chain		8,964.02	896.26	9,860.28
332010	CORP-Spply Chain-Src	1,105.51	467.77	1,573.28
332110	Supply Chain Support	1,633.02	82.44	1,715.46
332210	State Procurement	1,553.09	164.81	1,717.90
332310	National Categories	2,994.17	57.46	3,051.63
332410	Supplier Diversity	547.61	123.30	670.91
332610	CORP-Fleet	1,130.62	0.48	1,131.10
Shared Governance & Service Fees		$ 207,228.02	$ 114,658.15	$ 321,886.17
Corporate Security		8,538.89	14,580.46	23,119.35
SC-Corporate Security		8,538.89	14,580.46	23,119.35
332077	CORP-Security Ops	8,538.89	14,580.46	23,119.35
Safety and Environmental Compliance		3,936.03	843.59	4,779.62
SC-Environmental Compliance		3,936.03	843.59	4,779.62
332166	Environmental Comp	3,936.03	843.59	4,779.62
Regulated Operations		35,225.01	3,352.08	38,577.09
SC - Regulated Ops - MWD		1,511.20	1,242.13	2,753.33
336011	WD-Environmentl Mgmt	1,478.72	525.26	2,003.98
335205	CD - Admin & Gen	32.48	625.47	657.95
335212	CD - Rates	0.00	58.40	58.40
335214	CD - Engineering	0.00	33.00	33.00
SC - CORP-Regulated Operations		7,056.83	46.65	7,103.48
332026	CORP-Regulated Ops	7,056.83	46.65	7,103.48
SC - Regulated Ops - MAD		8.46	131.86	140.32
335312	MAD - Rates	6.84	15.87	22.71
335305	MAD - Admin & Generl	1.62	115.99	117.61
SC - Regulated Ops - NED		0.00	34.42	34.42
335405	NED - Admin & Gen	0.00	4.85	4.85
335412	NED - Rates	0.00	3.49	3.49
335414	NED - Engineering	0.00	26.08	26.08
SC - Operations Excellence		3,402.70	759.79	4,162.49
332044	Operation Excellence	3,402.70	759.79	4,162.49
SC - Regulated Ops - SE		23,245.82	1,137.23	24,383.05
336205	SE - Admin & Gen	23,245.82	863.02	24,108.84

336214	SE - Engineering	0.00	274.21	274.21
Facilities		1,139.27	16,216.39	17,355.66
SC-Facilities		1,139.27	16,216.39	17,355.66
337650	One Water St-Non Div	2.16	2,351.45	2,353.61
337640	One Water St - Div	2.37	1,270.82	1,273.19
337600	One Water Street	1,134.74	12,594.12	13,728.86
Health and Safety		2,260.22	556.96	2,817.18
SC-Health & Safety		2,260.22	556.96	2,817.18
332019	CORP-Operationl Risk	2,260.22	556.96	2,817.18
Legal		30,689.41	4,527.65	35,217.06
SC-Legal		30,689.41	4,527.65	35,217.06
336215	SE - Legal	14,306.20	762.95	15,069.15
335315	MAD - Legal	15.88	85.01	100.89
335215	CD - Legal	166.54	206.49	373.03
332415	Corp Secretary-Legal	1,652.86	302.29	1,955.15
332315	Legal-Contracts&Comm	721.42	271.89	993.31
332215	Legal - Rates & Reg	3,738.92	665.07	4,403.99
332115	Legal-Ethics & Compl	2,842.89	824.78	3,667.67
332015	CORP-Legal	7,244.70	1,334.27	8,578.97
335415	NED - Legal	0.00	36.84	36.84
335815	MBB - Legal	0.00	38.06	38.06
Investor Relations		2,056.38	569.64	2,626.02
SC-Investor Relations		2,056.38	569.64	2,626.02
332037	CORP-Investr Relatn	2,056.38	569.64	2,626.02
Water Research and Dev		2,866.63	208.90	3,075.53
SC-Water Research & Dev		2,866.63	208.90	3,075.53
332066	CORP-Innov&Env Stwd	2,866.63	208.90	3,075.53
HR Comp and Benefits		8,039.37	5,599.61	13,638.98
SC-HR Comp & Benefits		8,039.37	5,599.61	13,638.98
332520	CORP-HTR HR Svc Adm	0.00	1,896.46	1,896.46
332014	CORP-Benefit Svc Ctr	4,385.80	1,856.45	6,242.25
332013	Core HR Admin&OrgMgt	2,472.63	480.93	2,953.56
332002	CORP-HR Comp/Benefit	1,180.94	1,365.77	2,546.71
Talent Mgmt and Org Effectiveness		6,486.19	1,735.53	8,221.72
SC-Talent Mgmt & Org Effectiveness		6,486.19	1,735.53	8,221.72
336518	Talent Acquisition	3,286.23	770.75	4,056.98
332082	CORP-Oper. Education	32.00	200.00	232.00
332003	CORP-HR Talent Dev	3,167.96	764.78	3,932.74
HR Business Partners		17,895.45	2,663.80	20,559.25
SC-Human Resources Old		4,852.65	534.71	5,387.36
332058	CORP-HR Admin	4,036.43	517.61	4,554.04
332048	CORP-HR Hlth&Well	816.22	17.10	833.32
SC-HR Business Partners		13,042.80	2,129.09	15,171.89
336218	SE - Human Resources	0.00	390.35	390.35
332018	CORP-Human Resources	10,081.88	1,599.84	11,681.72
332006	CORP-Business Ctr HR	2,960.92	136.93	3,097.85
334018	CCA-Human Resources	0.00	1.52	1.52
335218	CD - Human Resources	0.00	0.45	0.45
Labor Relations		2,670.51	176.51	2,847.02
SC-Labor Relations		2,670.51	176.51	2,847.02
332004	CORP-HR Labor Relatn	2,670.51	176.51	2,847.02
Finance		74,701.79	4,403.07	79,104.86
SC-Treasury		8,521.21	679.11	9,200.32
332575	CORP-PTP Cash Oper	2,215.88	68.77	2,284.65
332519	CORP-HTRClaims Mgmnt	1,199.18	38.41	1,237.59
332057	CORP-Treasury	1,343.49	380.45	1,723.94
332021	Treasury Admin	3,762.66	191.48	3,954.14
Strategic Integration		2,153.29	155.33	2,308.62
332517	CORP-Plan & Rptg	2,153.29	155.33	2,308.62
SC-Regulatory,Corp Tax,Finance Tech		1,844.19	48.74	1,892.93
332617	Reg, CorpTax, FinTec	1,844.19	48.74	1,892.93
Regulatory Services		15,867.00	941.27	16,808.27
332574	Regulatory Reporting	15,867.00	941.27	16,808.27
FSPDS		5,578.72	1,088.58	6,667.30
336207	SE - FP & A	4,877.92	779.22	5,657.14
335607	T&I Finance	65.20	0.00	65.20
335605	Corp FP&A - Admin	62.91	2.47	65.38
335307	MAD - F P & A	572.69	42.39	615.08
335207	CD - FP & A	0.00	263.26	263.26
335407	NED - F P & A	0.00	1.24	1.24
SC-Corporate Finance		3,413.02	113.97	3,526.99
337777	CORP-CFO	3,413.02	113.97	3,526.99
Budgeting & Internal Reporting (BIRS)		8,906.68	544.31	9,450.99
332017	CORP-ServCo FP&A	8,906.68	544.31	9,450.99
SC-Controller's Organization		28,417.68	831.76	29,249.44
332584	CORP-PTPAcct Payable	2,935.85	4,828.62-	1,892.77
332581	CORP-RTRPayroll Acct	4,056.02	885.57	4,941.59
332577	CORP-Util Plant Acct	786.14	43.00	829.14
332573	Ext Rprtng & Tech Ac	3,322.00	442.69	3,764.69
332571	CORP-PTP General Tax	0.00	1.94	1.94
332570	CORP-RTR Acctg & Rep	7,816.94	1,119.56	8,936.50
332047	CORP-Income Tax	6,553.01	2,965.59	9,518.60
332007	CORP-Finance	2,947.72	202.03	3,149.75

Engineering		3,754.18	344.02	4,098.20
SC-Asset Performance		954.37	171.79	1,126.16
332016	CORP-Arc Flash	954.37	171.79	1,126.16
SC-Asset Management		2,799.81	94.12	2,893.93
336551	CORP-COE-Tech Srvcs	1,235.81	29.11	1,264.92
336550	CORP-COE-Engineering	354.01	9.14	363.15
332065	CORP-Asset Mgmnt	1,209.99	55.87	1,265.86
External Affairs and Public Policy		8,492.25	2,288.55	10,780.80
SC-Communication & Federal Affairs		8,492.25	2,361.48	10,853.73
332085	CORP-External Comm	6,193.43	1,941.74	8,135.17
332086	CORP-Internal Comm	2,241.78	380.15	2,621.93
335225	CD - Externl Affairs	57.04	32.82	89.86
335325	MAD - Externl Affrs	0.00	6.77	6.77
SC-External Affairs & Public Policy		0.00	72.93-	72.93
332050	CORP-EA & Pblc Plcy	0.00	72.93-	72.93
Business Development		4,334.47	1,486.61	5,821.08
SC-Business Development		4,334.47	1,486.61	5,821.08
335220	CD - Business Dev	27.61	0.00	27.61
332020	CORP-Corp Bus Dev	4,306.86	1,486.61	5,793.47
Audit		5,563.01	13,138.52	18,701.53
SC-Audit		5,563.01	13,138.52	18,701.53
332061	CORP-ERM	1,317.97	77.89	1,395.86
332060	CORP-Audit	4,245.04	13,060.63	17,305.67
Administration - Corporate		11,421.04-	41,966.26	30,545.22
SC-Corporate Admin		11,421.04-	41,966.26	30,545.22
332595	CORPAdm-Depr-NDiv	208.92	801.15	1,010.07
332099	Cap of Admin	4,651.94	0.00	4,651.94
332098	CORP-Non-Depart Cost	29.46-	671.92-	701.38
332095	CORP-Admin	4,645.32	36,346.23	40,991.55
332090	Cap Admin Credits	29,791.97-	0.00	29,791.97
332089	CORP-AWE Pass-Thru	0.00	57.43	57.43
332070	CORP-SharedBusSvcAdm	83.10	0.00	83.10
332041	CORP-Legal BOD	0.00	1,122.30	1,122.30
332001	CORP CEO & BOARD	8,811.11	4,311.07	13,122.18
Total O & M Billing		$ 371,314.11	$ 282,930.52	$ 654,244.63

CAPEX

B26-01-8011	- 10780110 - Eng Dist Clear	78,415.86	19,251.60	97,667.46
B26-01-8017	- 10780170 - T&I Indirect OH Clr	8,682.36	10,790.32	19,472.68
R26-02S1.23-P-0002-99	- Chattanooga CPS SC Charges	2,824.67	51.68	2,876.35
T26-0119-P-2000	- myWater v2 - Customer	33.46-	0.00	33.46
T26-011W-P-1000	- SuccessFactors EmplCentral & WFA 2021	33.18	751.82	785.00
T26-012E-P-1000	- Business Analytics Program	0.00	16.90	16.90
T26-012H-P-1000	- Contract Management System	431.07	2,008.38	2,439.45
T26-012I-P-1000	- Customer Digital Channels-Phase 1	0.00	1,010.35-	1,010.35
T26-012P-P-1000	- MapCall Enh - 2022	0.00	19.23-	19.23
T26-012R-P-1000	- myWater v2 Enh - 2022	32.52	1.31	33.83
T26-012S-P-1000	- New Service Inquiry (NSI) Process Auto	63.76	58.74-	5.02
T26-012S-P-1001	- New Service Install Ph 1	2,488.51	5,648.74	8,137.25
T26-0132-P-2000	- Enterprise MDM Platform v2	466.45	15.04	481.49
T26-013B-P-1000	- SAP Enhancements - MTC - 2022	7.98-	211.20-	219.18
T26-013G-P-1000	- WQ Compliance Management System	14.34	0.49	14.83
T26-013G-P-1001	- Waterly Enhancements 2023	43.44	1,253.14	1,296.58
T26-013L-P-1000	- Ask HR	0.00	79.20-	79.20
T26-013M-P-1000	- SAP Upgrade	29.63	0.00	29.63
T26-013P-P-1000	- Paradox 2022	315.09	378.06	693.15
T26-013Q-P-0001	- PowerPlant Upgrade	727.35	816.00	1,543.35
T26-013R-P-0001	- Payment Assistance Portal	93.51	215.17-	121.66
T26-013R-P-0002	- Integration for Discount Rates	186.58	769.81	956.39
T26-013S-P-1000	- Analytics 2023	2,080.00	8,243.25	10,323.25
T26-013T-P-1000	- Enterprise GIS 2023	905.51	1,608.96	2,514.47
T26-013Y-P-1000	- SAP Tech and Functional Upgrade 2023	1,393.59	19,879.18	21,272.77
T26-013Z-P-1000	- SIEM Enhancements 2023	96.93	705.98	802.91
T26-014A-P-0001	- Meter Data Management System	155.33	1,059.20	1,214.53
T26-014A-P-0003	- MDMS: Release 2	5,469.51	11,993.72	17,463.23
T26-014B-P-1000	- Intelligent Automation 2023	98.14	5,706.91	5,805.05
T26-014C-P-1000	- Mapcall 2023	2,609.76	8,377.26	10,987.02
T26-014D-P-1000	- myWater V2 Enhancements 2023	2,054.15	9,214.92	11,269.07
T26-014E-P-1000	- SAP Enhancements - MTC 2023	768.12	1,320.03	2,088.15
T26-014E-P-2000	- SAP Enhancements - ERP 2023	11.30	475.20	486.50
T26-014E-P-3000	- SAP Enhancements - HTR 2023	16.52	472.61	489.13
T26-014E-P-4000	- SAP Enhancements - EAM 2023	2.60-	100.01	97.41
T26-014E-P-5000	- SAP Enhancements - DEVICE 2023	16.00	89.08	105.08
T26-014F-P-1000	- SuccessFactors Optimization 2023	276.14	2,778.42	3,054.56
T26-014G-P-1000	- Work1 View 2023	917.72	5,828.63	6,746.35
T26-014I-P-1000	- Test Global Automation - Ph3	18.88	2,438.81-	2,419.93
T26-014L-P-1000	- 3PL Implementation	104.34-	1,012.70-	1,117.04
T26-014M-P-1000	- Data Platform 2023	1,329.83	4,707.96	6,037.79
T26-014N-P-1000	- Alerts 1 View - Phase 4	14.52-	323.24	308.72
T26-014N-P-2000	- Alerts1View - MBE	7.79	0.00	7.79
T26-014O-P-1000	- Sample 1 View	129.72	2,007.58	2,137.30
T26-014Q-P-1000	- Meter Validation & Asset Creation	0.00	454.99	454.99
T26-0185-P-1000	- New Authentication Platform (Okta)	41.97	0.00	41.97

T26-018A-P-0002	- Data Privacy Technology Enh - Ph 2	464.33	1,090.81	1,555.14
T26-013I-P-1000	- Treasury Cash Ops Automation	0.00	283.80-	283.80
T26-013Q-P-0003	- PP Depreciation Module	0.00	57.02	57.02
T26-014H-P-1000	- DSP Tool Enhancements 2023	0.00	172.89	172.89
Total Capex Billing		$ 113,546.66	$ 123,091.94	$ 236,638.60
Total Service Company Billing - Current Month		$ 484,860.77	$ 406,022.46	$ 890,883.23
Less: Payment - Prior estimated billing				- $ 911,054.91
Net Amount Payable (Receivable) - Current month				$ -20,171.68
Plus: Est. Current month billing				$ 890,883.23
Total Due				$ 870,711.55

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-53. Refer to the *Testimony of John M. Watkins* at 5:20-21. Provide a copy of the estimated reports received from Willis Tower Watson ("WTW") as referenced by Mr. Watkins. Further indicate the rationale for relying upon a report characterized as "estimated" to establish rates.

Response:

Please refer to the Excel workpaper entitled TAWC 2024 Rate Case – Pension Exhibit, provided in the filing. The tab entitled 2024 Pension Allocation shows the amounts based on accrual accounting and the tab entitled 2024 Pension Contributions shows the amounts based on cash contributions. The accrual accounting information was provided by the Company's actuary, WTW, based on census data collected as of January 1, 2023, for the 2024 estimated pension expense. This information is provided to the Company by WTW in late January or early February of each calendar year. WTW will then update the Company with the actual 2024 pension expense based on census data collected as of January 1, 2024. This update was received on June 13, 2024.

Please refer to the Excel workpaper entitled TAWC 2024 Rate Case – Labor Exhibit, provided in the filing. The tab entitled OPEB shows the amounts based on the information provided by the Company's actuary, WTW. The tab entitled 2024 Est PRW Allocation shows the information provided by WTW based on census data collected as of January 1, 2023, for the 2024 estimated pension expense. This information is provided to the company by WTW in late January or early February of each calendar year. WTW will then update the company with the actual 2024 pension expense based on census data collected as of January 1, 2024. This update was received on June 13, 2024.

The Company filed with the WTW schedules issued in early February which are the most recent forecast of the 2024 costs. This data was used for setting rates because 2025 is a future test year and the Company must forecast cost for that year based on its best estimate at the time of filing. As noted above, the actual 2024 pension and OPEB

expense amounts were received and the WTW 2024 accrual schedules are attached to this response which should be used for setting rates. See TAW_R_CADDR1_053_062524_Attachment_OPEBS and TAW_R_CADDR1_053_062524_Attachment__Pension. The cash contribution schedule as filed is accurate for 2024.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-54. Provide a copy of the Cost Allocation Manual, which documents the allocation methodologies for allocating costs from the American Water Works Service Company ("AWWSC") to TAWC.

Response:

Please refer to TAW_R_CADDR1_054_062524_Attachment CONFIDENTIAL for a copy of the Cost Accounting Manual.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Patrick Baryenbruch

Question:

1-55. Refer to the *Testimony of Patrick Baryenbruch,* Schedule PLB-1. In the 107 rate cases in which Mr. Baryenbruch has been engaged, provide the following:

a. Identify the number of cases in which he found total affiliate transaction-related costs unreasonable;

b. Identify the number of cases in which he found that affiliate transactions were not similar to those provided by service companies of other utility holding companies;

c. Identify the number of cases in which the jurisdictional utility was not charged the lower cost or market for managerial services provided by the Service Company;

d. Identify the number of cases in which he testified that any portion of services received by the jurisdictional utility were unnecessary; and

e. Identify the number of cases in which he testified that the governance practices applied to total Service Company expenses charged to the jurisdictional utility were inappropriate.

Response:

a. Mr. Baryenbruch has not found any of his client's total affiliate transaction-related costs to be unreasonable. Mr. Baryenbruch has developed a methodology for assessing and comparing utility industry costs that has been accepted by dozens of regulatory commissions as reasonable and appropriate. Given Mr. Baryenbruch's national reputation, the nature of his analysis, and his long history of serving both the regulated industry, as well as regulatory commissions, it is highly unlikely that utilities with unjustifiable or unreasonable affiliate costs would invite scrutiny of their costs by Mr. Baryenbruch in a rate case proceeding. To date, Mr. Baryenbruch has never received any inquiries from utilities with unjustifiable or unreasonable costs for affiliate services.

b. This question is not clear. Mr. Baryenbruch does not evaluate whether affiliate transactions are "similar" or not. If the question is asking about the similarity of

services being provided, Mr. Baryenbruch has not found instances where the nature of affiliate services are unusual or significantly different. Utility service companies follow a general model that similarly centralizes administrative and general (A&G) functions in a way that provides economies of scale.

c. None of Mr. Baryenbruch's clients were found to have received affiliate charges that were not priced at the lower of cost or market. Here too, utilities with high-cost affiliate services have not hired Mr. Baryenbruch as their rate case witness.

d. Mr. Baryenbruch has not found any of his utility clients to be receiving services from affiliates that are unnecessary. He evaluates the necessity of services by means of a responsibility matrix that shows which entities (e.g., the utility, service company, other affiliates) are responsible for which aspects of the functions that are required to ultimately deliver service to customers. This tool would identify duplication or overlapping services if they existed.

e. Mr. Baryenbruch has not found any instances where the governance practices applied to affiliate transactions are inadequate. This is not surprising since these control activities are subject to review and evaluation called for by COSO's[1] internal control framework.

[1] Committee of Sponsoring Organizations of the Treadway Commission

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-56. Provide a copy of all workpapers prepared by John M. Watkins or anyone under his supervision in his preparation for this proceeding.

Response:

The workpapers prepared by or under the supervision of John were filed in this proceeding with their respective exhibits. Please refer to the following files entitled:

TAWC 2024 Rate Case - Shared Services Exhibit
TAWC 2024 Rate Case - IOTG Exhibit
TAWC 2024 Rate Case - Customer Accounting Exhibit
TAWC 2024 Rate Case - Contracted Services Exhibit
TAWC 2024 Rate Case - Transportation Exhibit
TAWC 2024 Rate Case - Telecommunications Exhibit
TAWC 2024 Rate Case - Miscellaneous Expense Exhibit

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness:

Question:

1-57. Provide a copy of all workpapers prepared by Patrick L. Baryenbruch or anyone under his supervision in preparation for this proceeding.

Response:

Please refer to TAW_R_CADDR1_057_062524_Attachment 1 (Public Version).zip. Mr. Baryenbruch's workpapers are organized in folders that correspond to his report chapter.

The TAW_R_CADDR1_057_062524_Attachment 1 (CONFIDENTIAL).zip will be under seal as it contains confidential proprietary information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1.58. Refer to the *Testimony of Patrick L. Baryenbruch*, Schedule PLB-2, p. 5. Provide a copy of the AWWSC month-end financial statements for December 31, 2022, December 31, 2023, and April 30, 2024, as referenced in the Market-to-Cost Comparison of Service Company Charges report.

Response:

Please refer to TAW_R_CADDR1_125_062524_Attachment for December 31, 2022 and December 31, 2023. Please refer to TAW_R_CADDR1_058_062524_Attachment for April 30, 2024.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-058
AWWSC Balance Sheet as of April 30, 2024

G/L Account	G/L Account Description	4/30/2024 Amount
	[-] ASSETS	$156,929,240
	[-] Total Property Plant & Equipment	53,779,200
	[-] Non-Utility Property, net	53,779,200
	[-] Non-utility Property	110,957,632
12120000	Non-Utility Property - Buildings	638,967
12130003	Non-Utility Property - Capital Lease 3yr	12,866,350
12130004	Non-Utility Property - Capital Lease 4yr	6,514,860
12130005	Non-Utility Property - Capital Lease 5yr	15,929,610
12130007	Non-Utility Property - Capital Lease 7yr	35,210,666
12130010	Non-Utility Property - Capital Lease 10yr	691,582
12130015	Non-Utility Property - Capital Lease 15yr	205,789
12140000	Non-Utility Property - Leasehold Improvement	2,282,370
12150000	Non-Utility Property - Other 10 Yr	403,904
12150010	Non-Utility Property - Other 5yr	96,944
12150050	Non-Utility Property - Other Software	(356,791)
12180000	Non-Utility Property - CWIP	36,473,379
	[-] Accumulated depreciation	(57,178,432)
12200000	Non-Utility Property - Accum Depreciation	(16,365,735)
12210000	Non-Utility Property - Accum Amortization Cap Lse	(40,812,697)
	[-] Total Current Assets	90,174,662
	[-] Cash and cash equivalents	(600)
13140202	PNC AWCC-Payroll - Outbound ACH	(600)
	[-] Accounts receivable, net	39,284,424
	[-] Receivable from affiliated companies	38,743,078
14510000	A/R Assoc Cos - Miscellaneous	312,022
14510100	A/R Assoc Cos - Reconciliation Account	9,857,535
14511000	A/R Assoc Cos - Service Company Bill	(839,949)
14511001	A/R Assoc Cos - Service Company Bill	29,413,425
14511083	A/R Assoc Cos - Service Settlement AWE MSG	46
	[-] Other receivables, net	547,896
14610000	Misc A/R - Reconciliation Account	2,394
14611000	Misc A/R - Manual	465,261
14611500	Misc A/R - Medicare Subsidy	80,061
14613000	Misc A/R - Employees	180
	[-] Allowance for uncollectible accounts	(6,551)
14620000	Misc Rec - Allow for Uncollectible Accts	(6,551)
	[-] Other current assets	50,890,839
16510002	Transaction Tax Refund Receivable	(73,970)
16520000	Prepaid Insurance	22,472,505
16525000	Prepaid Insurance - Intercompany	2,113,333
16550000	Prepaid Other	19,494,208
16550010	Prepaid Other - Global	1,034,545
16613000	Reg Asset - Deferred Vacation Pay	5,850,218
	[-] Total Regulatory and other long-term assets	12,975,378
	[-] Operating lease right-of-use assets	2,093,665
18750000	LT Asset - Operating Lease Right-Of-Use Assets	2,093,665
	[-] Other long-term assets	10,881,713
18790001	LT Asset- Long Term portion of Prepaid Global	21,338
18790002	LT Asset- Long Term portion of Global Prepaid Ins	671
18790003	LT Asset- Long Term portion of Prepaid Global	10,859,704
	[-] CAPITAL AND LIABILITIES	(156,929,240)
	[-] Total Capitalization	(40,517,956)
	[-] Total Equity	(18,366,488)
	[-] Total Stockholders' equity	(18,366,488)
	[-] Common stock	(10,000)
20120000	Common Stock - Subs Intercompany	(10,000)
	[-] Paid-in capital	(6,565,388)
20520000	Paid-in Capital - Subs Intercompany	(6,565,388)
	[-] Retained earnings	(11,791,101)
21024000	Retained Earnings Since Acquisition	244
21025000	Retained Earnings Retro Accounting Adjustments	(11,791,345)
	[-] Total Long-term debt	(22,151,467)
	[-] Long-term debt	(22,151,467)
22135000	Capital Lease - Interco	(22,151,467)
	[-] Total Current Liabilities	(143,269,423)
	[-] Short-term debt	(37,365,502)
	[-] In-House Cash Center	(37,365,502)
23121000	In-House Cash Center Bank	(37,365,502)
	[-] Accounts payable	(79,300,026)
	[-] Accounts payable external	(42,624,154)
23410000	A/P - Reconciliation Account	(21,152,873)
23410100	A/P Intercompany - Reconciliation Account	(10,168,817)
23411000	A/P - Pcard	(823)
23411001	PCard Distributed-Clearing for Mapped Transactions	(39,829)
23411400	A/P - Gcard Clearing	(3,786,860)
23411500	A/P - Pcard Clearing	(316,702)
23412000	A/P Clearing	(60,742)
23412200	A/P - Contracted Services	(12,810)
23430000	A/P - Miscellaneous	(3,688,665)
23430600	A/P - Workbasket Accrual	(981,710)

Tennessee American Water Company
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AWWSC Balance Sheet as of April 30, 2024

G/L Account	G/L Account Description	4/30/2024 Amount
23430700	A/P - Pcard Accrual	(377,851)
23431000	A/P - Misc Global	(1,664,891)
23435000	A/P - Project Cost Accrual	(371,580)
	[-] Accounts payable associated companies	(36,675,872)
23510000	A/P Associated Companies	(22,956)
23520000	A/P Associated Companies - Service Co Bill	(35,019,789)
23520001	A/P Associated Companies - Service Co Bill	(1,633,126)
	[-] Taxes accrued, including income taxes	1,282,834
	[-] Accrued federal income tax	108,452
23621000	Accrued FIT - Current Year	241,556
23622000	Accrued FIT - Prior Years	(133,104)
	[-] Accrued state income tax	1,592,430
23631000	Accrued SIT - Current Year	99,058
23632000	Accrued SIT - Prior Years	1,493,372
	[-] Other accrued taxes	(418,048)
23652000	Accrued Tax - FUTA	(2,819)
23652100	Accrued Tax - FICA	(923,471)
23652200	Accrued Tax - SUTA	(917)
23652300	Accrued Tax - Payroll Tax Clearing	395,603
23653000	Accrued Tax - Property Tax	(61,783)
23654000	Accrued Tax - Use Tax	258,672
23654100	Accrued Tax - Franchise Tax	(83,333)
	[-] Other current liabilities	(27,886,729)
24120000	Accrued Vacation Pay	(5,850,218)
24120200	Accrued Power	(7,095)
24120300	Accrued Legal	(117,592)
24120600	Accrued Wages	(6,210,658)
24120699	Accrued Wages - Net Adjustments Clearing	(31,504)
24121100	Accrued Retiree Medical	(53,860)
24121200	Accrued DCP - Contribution	(269,700)
24121300	Accrued Health Savings Account	(1,350)
24121800	Accrued Severance	(31,184)
24122700	Accrued Employer 401k Match	(204,910)
24123000	Accrued Incentive Plan Cash	(8,302,697)
24133000	Unclaimed Customer Credits	(480,872)
24133200	Unclaimed A/P Checks	(33,844)
24133300	Unclaimed Wages	(196)
24142014	WH PR - ESPP	(456,030)
24150000	Operating Lease Current Liability	(835,659)
24164000	GRIR - Non-inventory	(4,201,736)
24200000	Cash Book Overdraft	(797,625)
	[-] Regulatory and other long-term liabilities	26,858,140
	[-] Deferred income taxes	(705,182)
	[-] Federal Deferred income taxes long-term	(1,800,547)
25310000	Deferred FIT Liability – Property	(4,136,300)
25311000	Deferred FIT Liability – Non Property	(1,495,109)
25319000	Deferred FIT Asset - Long Term	3,830,862
	[-] State Deferred income taxes long-term	1,095,365
25321000	Deferred SIT Liability – Non Property	(663,736)
25329000	Deferred SIT Asset - Long Term	1,759,101
	[-] Accrued pension expense	31,953,701
26212000	Accrued Pension Expense	27,818,467
26215000	Accrued Pension Expense ERP (SRP)	4,135,234
	[-] Accrued postretirement benefit expense	(2,830,113)
26221000	Accrued OPEB	(2,433,480)
26221500	Accrued OPEB Medicare Subsidy	(396,633)
	[-] Operating lease long-term liabilities	(1,278,749)
26300000	Operating Lease Long-Term Liability	(1,278,749)
	[-] Other Deferred Credits	(281,517)
	[-] Other tax liabilities	(281,517)
26580000	FIN 48 Reserve - Federal	(281,517)
	Total	**0**

Tennessee American Water Company
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AWWSC Income Statement as of April 30, 2024

G/L Account	G/L Account Description	Jan-24 Amount	Feb-24 Amount	Mar-24 Amount	Apr-24 Amount	YTD April 2024 Amount
45000000	SERVCO Rev OPEX I/C	($22,999,601)	($21,757,230)	($27,907,503)	($22,129,514)	($94,793,847)
45000001	SERVCO Rev CAPEX I/C	(8,097,579)	(9,817,094)	(8,824,517)	(7,504,859)	(34,244,048)
45000002	SERVCO Rev MktBsdl/C	(829,673)	(782,244)	(1,044,913)	(820,405)	(3,477,235)
	Management revenues	**(31,926,852)**	**(32,356,568)**	**(37,776,933)**	**(30,454,778)**	**(132,515,130)**
	Operating revenues	**(31,926,852)**	**(32,356,568)**	**(37,776,933)**	**(30,454,778)**	**(132,515,130)**
51800000	Chemicals	615	-	-	59	673
	Chemicals	**615**	**-**	**-**	**59**	**673**
	Production costs	**615**	**-**	**-**	**59**	**673**
50100000	Labor Expense	9,987,385	10,241,300	10,203,199	10,398,080	40,829,964
50100001	Labor ExpenseAccrual	1,451,043	604,191	602,481	1,091,180	3,748,895
50100002	Labor Expense - I/C	-	-	-	-	-
50109900	Labor Cap Credits	(234,234)	234,234	4,769	-	4,769
50110000	Labor NS OT -Natural	84,758	59,493	78,323	41,183	263,757
50120000	Labor OT - Natural	22,413	-	-	-	22,413
50171000	Annual Perform Plan	2,075,674	2,075,674	2,075,674	2,075,674	8,302,697
50171800	Comp Exp - RSU/PSU	-	-	6,633,555	-	6,633,555
50185000	Severance	(24,103)	(9,097)	21,332	43,316	31,448
	Salaries and wages	**13,362,937**	**13,205,795**	**19,619,333**	**13,649,433**	**59,837,498**
50610000	Pension Expense	287,684	308,828	298,256	298,256	1,193,024
50610100	Pension Cap Credits	-	-	-	-	-
50630000	Pension Expense-SERP	-	-	-	-	-
	Pension expense	**287,684**	**308,828**	**298,256**	**298,256**	**1,193,024**
50510000	OPEB Expense	12,097	11,859	13,775	10,050	47,781
50510100	OPEB Cap Credits	-	-	-	-	-
50550000	Group Insur Expense	1,788,775	1,669,385	1,681,725	1,778,736	6,918,621
50550100	Group Ins Cap Credts	(29,174)	29,174	718	-	718
50560000	Health Save Acct Exp	235,918	7,832	263	2,250	246,263
	Group insurance expe	**2,007,616**	**1,718,250**	**1,696,480**	**1,791,035**	**7,213,382**
50421000	401k Expense	390,073	354,768	643,637	370,847	1,759,325
50421100	401k Exp Cap Credits	(7,724)	7,724	220	-	220
50422000	DCP Expense	484,850	457,589	460,601	492,172	1,895,213
50422100	DCP Exp Cap Credits	(11,874)	11,874	305	-	305
50423000	ESPP Expense	-	97,578	-	-	97,578
50426000	Retiree Medical Exp	12,674	13,559	1,068	13,360	40,660
50450000	Other Welfare	19,700	77,823	36,207	47,222	180,952
50451000	Employee Awards	9,577	20,831	9,428	9,914	49,750
50452000	Emp Physical Exams	713	-	379	(126)	965
50456000	Tuition Aid	38,633	2,750	12,378	21,614	75,375
50457000	Training	46,018	46,439	17,356	63,733	173,546
50458000	Referral Bonus	-	1,591	1,587	-	3,178
	Other benefits	**982,640**	**1,092,526**	**1,183,166**	**1,018,737**	**4,277,069**
	Employee-related cos	**16,640,876**	**16,325,399**	**22,797,235**	**16,757,462**	**72,520,973**
53110000	Contr Svc-Eng	7,560	34,194	91,475	(9,512)	123,717
53150000	Contr Svc-Other	1,314,429	3,736,285	3,124,067	1,985,686	10,160,468
53151000	Contr Svc-Temp EE	104,582	80,157	93,224	97,311	375,274
53152000	Contr Svc-Lab Testng	(17,026)	(34,349)	(22,209)	(18,794)	(92,378)
53153000	Contr Svc-Accounting	(1,894)	18,071	17,760	319,622	353,557
53154000	Contr Svc-Audit Fees	298,240	129,476	76,590	227,342	731,648
53155000	Contr Svc-Legal	(10,173)	54,146	125,079	(16,847)	152,205
53157000	Contr Svc-Outplacemt	(7,900)	2,400	(2,400)	10,300	2,400
53159100	Contr Svc-Hdwr Svcs	259,304	594,775	788,761	549,704	2,192,543
53185000	Contr Svc-Interco	180,487	180,487	180,487	180,487	721,948
	Contracted services	**2,127,610**	**4,795,642**	**4,472,834**	**3,325,299**	**14,721,384**
52532000	Electricity	25,724	27,224	22,930	25,959	101,837
52546000	Grounds Keeping	-	1,331	-	2,602	3,933
52548000	Heating Oil/Gas					-
52550000	Janitorial	1,711	1,712	3,610	2,023	9,057
52571000	Security Svc	6,553	5,869	11,598	6,216	30,236
52578000	Trash Removal	(27,868)	425	11,017	2,957	(13,470)
52583000	Water & WW					-
	Building Maintenance	**6,120**	**36,561**	**49,155**	**39,757**	**131,592**
52574000	Telephone	324,598	349,477	362,539	365,524	1,402,137
52574100	Cell Phone	78,016	78,851	87,833	79,710	324,408
52574200	Data Lines AG	12,479	16,414	15,248	13,339	57,480
52574300	Wireless Serv 1st	33,139	30,687	23,583	23,967	111,375
	Telecommunication ex	**448,231**	**475,428**	**489,202**	**482,540**	**1,895,401**
52562500	Overnight Shippng	24,538	27,835	19,799	34,339	106,511
52566000	Postage	69,597	40,929	1,015	1,916	113,457
52566700	Printing	4,798	2,705	1,782	(9,904)	(620)
	Postage, printing an	**98,933**	**71,469**	**22,596**	**26,351**	**219,348**
52512500	Books&Publications	12,926	817	166	58,105	72,015
52526100	Credit Line Fees I/C	97,224	100,554	90,005	98,121	385,904
52542000	Forms					-
52562000	Office Supplies	(17,981)	20,522	24,213	35,351	62,105

Tennessee American Water Company
Docket No. 24-00032
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AWWSC Income Statement as of April 30, 2024

G/L Account	G/L Account Description	Jan-24 Amount	Feb-24 Amount	Mar-24 Amount	Apr-24 Amount	YTD April 2024 Amount
52571500	Software Licenses	3,740,925	1,087,398	1,407,253	1,239,174	7,474,750
52582000	Uniforms	-	431	632	34	1,097
52599800	PCard Undistributed	11,766	1,777	30,722	(28,682)	15,583
52801000	Capital Purchase Clr					-
52801100	Indirect OH Clearing	-	-	18,289	-	18,289
	Office supplies and	**3,844,860**	**1,211,500**	**1,571,281**	**1,402,103**	**8,029,744**
52534000	Employee Expenses	84,104	118,342	225,346	128,624	556,416
52534200	Conferences & Reg	10,780	4,465	3,251	6,421	24,918
52535000	Meals Deductible	40,824	22,705	64,313	82,340	210,182
52535100	Meals Nondeductible	(6,000)	6,017	5	7,836	7,858
52567000	Relocation Expenses	(400)	69,516	3,896	(3,152)	69,861
	Employee related exp	**129,309**	**221,046**	**296,811**	**222,069**	**869,235**
52000000	M&S Expense (O&M)	42,611	18,762	7,886	52,002	121,260
52001600	M&S Oper AG	-	-	200	288	488
52500000	Misc Expense (O&M)	(102,107)	801,215	(62,748)	48,816	685,177
52513200	Business Development	5,312	21,453	(1,460)	18,392	43,696
52514000	Charitb Contr Deduct	1,000	-	-	-	1,000
52514100	Charitb Contr Nonded	-	-	183	-	183
52514700	Community Partnrshps					-
52514900	Cust Education					-
52514905	Cust Edu Comm-Printd	-	-	-	11,000	11,000
52514907	Cust Edu-Press Rls	8,819	8,061	10,481	7,500	34,862
52514908	Cust Edu-MediaEditor					-
52514910	Cust Edu-OnlinDevPrd	-	7,361	17,922	(25,283)	-
52515000	Commun Relations-E					-
52515001	Commun Relations-S	620	-	-	-	620
52522000	Community Relations					-
52524000	Co Dues/Mmbrshp Ded	65,978	228,528	72,415	83,352	450,273
52524100	Co Dues/Mmbrshp NonD					-
52527000	Directors Fees	311,250	-	-	283,818	595,068
52527100	Directors Expenses	-	36,203	655	9,026	45,885
52548100	Hiring Costs	-	3,062	2,007	-	5,070
52549000	Injuries and Damages					-
52554500	Lab Supplies	32,946	118,538	85,125	128,330	364,940
52564000	Penalties Non-deduct	501	-	-	-	501
52568000	Research & Develop	5,000	(9,725)	223,239	(355)	218,159
52585000	Discounts Available	(3,328)	(2,492)	(3,278)	(4,470)	(13,568)
	Miscellaneous expens	**368,602**	**1,230,967**	**352,627**	**612,417**	**2,564,613**
54110000	Rents-Real Prop	22,324	24,562	23,912	22,913	93,712
54115000	Rents-Real Prop I/C	454,051	454,051	454,051	454,051	1,816,202
54140000	Rents-Equip	2,986	11,711	2,309	5,082	22,088
	Rents	**479,361**	**490,324**	**480,272**	**482,046**	**1,932,002**
55000000	Transportation (O&M)	15	10,858	-	4,314	15,187
55000100	Trans Cap Credits					-
55010100	Trans Lease Costs	13,962	13,779	10,673	14,686	53,100
55010200	Trans Lease Fuel	2,821	5,774	743	4,567	13,905
55010300	Trans Lease Maint	3,822	27,459	11	77	31,369
55010400	Trans Emp Reimb Co	-	-	100	-	100
55010500	Tran Reimb NonAW Veh	7,225	7,464	9,430	18,975	43,095
	Transportation	**27,845**	**65,335**	**20,957**	**42,619**	**156,757**
	Operating supplies a	**7,530,871**	**8,598,271**	**7,755,733**	**6,635,200**	**30,520,075**
57010000	Uncoll Accts Exp	-	-	3,135	-	3,135
	Uncollectible accoun	**-**	**-**	**3,135**	**-**	**3,135**
52573000	Cust Acctg-Collectns	989,914	952,362	933,410	993,231	3,868,917
52573100	Cust Acctg-Forms	378,438	411,094	359,537	428,669	1,577,738
52573200	Cust Acctg-Postage	1,209,510	1,122,609	1,239,816	1,163,690	4,735,624
	Customer accounting,	**2,577,863**	**2,486,064**	**2,532,763**	**2,585,590**	**10,182,280**
55110000	Ins Vehicle	4,842	8,757	6,799	6,799	27,197
55710000	Ins General Liabilty	379,561	377,426	381,463	400,356	1,538,806
55711000	Ins Casualty Reserve	-	-	-	-	-
55720000	Ins Work Comp	98,885	97,043	96,738	98,272	390,938
55720100	Ins W/C Cap Credits					-
55730000	Ins Other	23,230	24,167	23,300	23,300	93,997
55735000	Ins Other - I/C	329,440	182,923	191,803	9,768	713,934
55740000	Ins Property	17,932	23,377	20,655	20,655	82,619
	Insurance other than	**853,889**	**713,694**	**720,758**	**559,151**	**2,847,492**
62502600	Misc Maint AG	1,176,825	1,147,381	1,318,036	1,319,246	4,961,488
	Maintenance supplies	**1,176,825**	**1,147,381**	**1,318,036**	**1,319,246**	**4,961,488**
88121000	CAP Move-NUP	(2,558)	-	-	7,376	4,817
88121800	CAP Move-NUP-CWIP	2,138,678	5,731,972	11,364,403	11,655,047	30,890,100
88900000	CAP Move-Settlement	(2,136,120)	(5,731,972)	(11,364,403)	(11,662,423)	(30,894,917)
	Capital movements	**-**	**-**	**-**	**-**	**-**
	Operation and mainte	**28,780,939**	**29,270,810**	**35,127,660**	**27,856,707**	**121,036,116**
68011100	Depr - Vehicles					-

Tennessee American Water Company
Docket No. 24-00032
CAD 01-058
AWWSC Income Statement as of April 30, 2024

G/L Account	G/L Account Description	Jan-24 Amount	Feb-24 Amount	Mar-24 Amount	Apr-24 Amount	YTD April 2024 Amount
68011110	Depr - Cap Credits					-
68011200	Depr Exp-NUP	1,664,630	1,418,476	1,391,158	1,434,887	5,909,151
	Depreciation	**1,664,630**	**1,418,476**	**1,391,158**	**1,434,887**	**5,909,151**
	Depreciation and amo	**1,664,630**	**1,418,476**	**1,391,158**	**1,434,887**	**5,909,151**
68520000	Property Taxes	5,138	5,138	5,138	5,138	20,552
68532000	FUTA	43,046	10,343	3,388	1,563	58,340
68532100	FUTA Cap Credits	(665)	665	2	-	2
68533000	FICA	1,072,869	1,383,424	848,560	889,476	4,194,329
68533100	FICA Cap Credits	(17,927)	17,927	164	-	164
68535000	SUTA	202,875	166,550	191,621	29,651	590,698
68535100	SUTA Cap Credits	(3,463)	3,463	20	-	20
68543000	Othr Taxes &Licenses	69,590	52,949	52,940	53,861	229,340
	General taxes	**1,371,463**	**1,640,459**	**1,101,833**	**979,690**	**5,093,444**
	Operating expenses,	**31,817,032**	**32,329,744**	**37,620,650**	**30,271,284**	**132,038,711**
	Operating Income (lo	**(109,820)**	**(26,823)**	**(156,282)**	**(183,494)**	**(476,419)**
81815100	Int Inc-ST ins	(88,051)	(64,822)	-	-	(152,873)
	Interest income	**(88,051)**	**(64,822)**	**-**	**-**	**(152,873)**
81035000	Int Capital Lse I/C	148,398	74,056	71,259	68,879	362,593
	Interest on long-ter	**148,398**	**74,056**	**71,259**	**68,879**	**362,593**
81315000	Interest STD Interco	-	14,511	73,137	90,080	177,728
	Interest on short-te	**-**	**14,511**	**73,137**	**90,080**	**177,728**
81500000	Interest Other	24	-	-	-	24
	Other Interest expen	**24**	**-**	**-**	**-**	**24**
	Interest, net	**60,370**	**23,746**	**144,396**	**158,959**	**387,472**
	Other Income (Expens	**60,370**	**23,746**	**144,396**	**158,959**	**387,472**
	Income (loss) before	**(49,449)**	**(3,077)**	**(11,886)**	**(24,535)**	**(88,947)**
69011000	FIT-Current	98,505	(215,376)	(64,741)	(59,945)	(241,556)
	Current federal inco	**98,505**	**(215,376)**	**(64,741)**	**(59,945)**	**(241,556)**
69021000	SIT-Current	50,685	(110,819)	(14,341)	(24,582)	(99,058)
	Current state income	**50,685**	**(110,819)**	**(14,341)**	**(24,582)**	**(99,058)**
	Current income taxes	**149,190**	**(326,195)**	**(79,082)**	**(84,527)**	**(340,614)**
	Current income taxes	**149,190**	**(326,195)**	**(79,082)**	**(84,527)**	**(340,614)**
69065000	Def FIT-Other	(80,470)	233,422	82,802	77,992	313,746
	Deferred federal inc	**(80,470)**	**233,422**	**82,802**	**77,992**	**313,746**
69073500	Def SIT-Other	(19,271)	95,850	8,167	31,069	115,815
	Deferred state incom	**(19,271)**	**95,850**	**8,167**	**31,069**	**115,815**
	Deferred taxes	**(99,741)**	**329,272**	**90,968**	**109,062**	**429,561**
	Provision for income	**49,449**	**3,077**	**11,886**	**24,535**	**88,947**
	Net income (loss)	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-59. Refer to the Minimum Filing Guidelines (1-86), Response to Q003, 2024 TAWC MFG Q003, Attachment 1, and 2024 TAWC MFG Q003_Attachment 2. Provide a copy of the following job descriptions for positions referenced in the Company's response to MFR Question 003:

a. SVP Communications and External Affairs;
b. EVP & COO;
c. VP National Gov't (unreadable) and Regulatory Affairs; and
d. All employees who directly report to VP National Gov't (unreadable) and Regulatory Affairs.

Response:

Please see TAWC_R_CADDR1_059_062524_CONFIDENTIAL_Attachment for the requested job descriptions.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-60. Refer to the Minimum Filing Guidelines (1-86), Response to Q003, 2024 TAWC MFG Q003_Attachment 1, and 2024 TAWC MFG Q003_Attachment 2. For the following positions, provide the portion of costs charged to TAWC in 2023 split into the following compensation categories: (i) Base compensation, (ii) employee-related taxes, (iii) short-term incentive compensation, (iv) long-term incentive compensation, and (v) all other benefit costs:

a. SVP Communications and External Affairs;
b. EVP & COO;
c. VP National Gov't (unreadable) and Regulatory Affairs; and
d. All employees who directly report to VP National Gov't (unreadable) and Regulatory Affairs.

Response:

a-d. Please refer to TAW_R_CADDR1_060_062524_Attachment CONFIDENTIAL. Please note that one employee reports to VP National Gov't and Regulatory Affairs.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

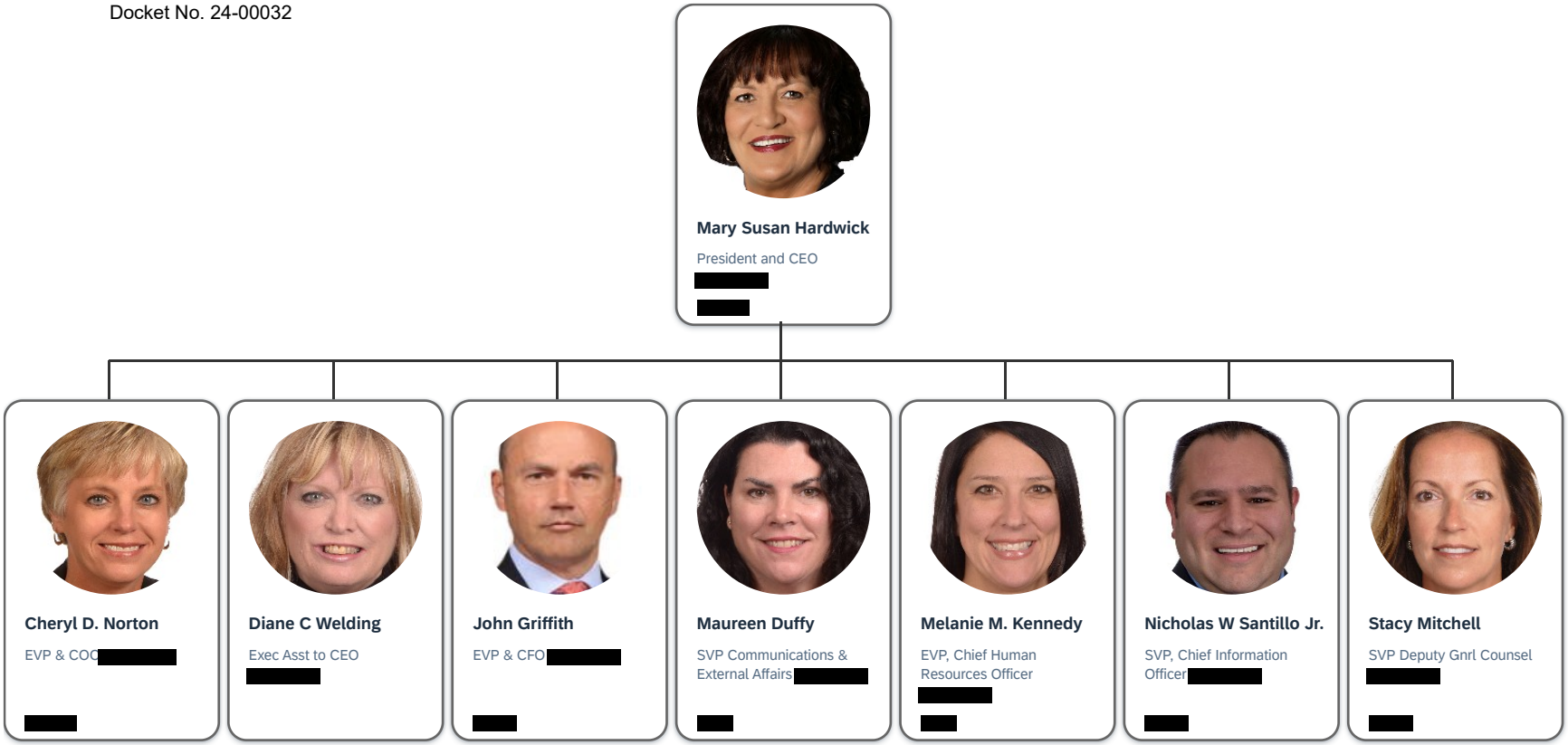
1-61. Refer to the Minimum Filing Guidelines (1-86), Response to Q003, 2024 TAWC MFG Q003_Attachment 1, and 2024 TAWC MFG Q003_Attachment 2. A number of employee positions were completely redacted. Identify the positions and discuss why they were redacted.

Response:

TAWC MFG Q003_Attachment 1 (TAWC org chart) has one position redacted. This was a DUPLICATE Manager of External Affairs position.

On page 1 of TAWC MFG Q003_Attachment 2, the executive assistant position was redacted. Per the request of MFG Question 003, only officers and key personnel were included in the organizational chart. Thus, non-officer and non-key personnel and their employee numbers were redacted from the response.

Since the original filing of this case, there has been a change in personnel. See TAW_R_CADDR1_061_062524_Attachment 1 for the new organization chart page 1.


Mary Susan Hardwick
President and CEO
[redacted]
Cheryl D. Norton
EVP & COO [redacted]
[redacted]
Diane C Welding
Exec Asst to CEO
[redacted]
John Griffith
EVP & CFO [redacted]
[redacted]
Maureen Duffy
SVP Communications & External Affairs [redacted]
[redacted]
Melanie M. Kennedy
EVP, Chief Human Resources Officer
[redacted]
[redacted]
Nicholas W Santillo Jr.
SVP, Chief Information Officer [redacted]
[redacted]
Stacy Mitchell
SVP Deputy Gnrl Counsel
[redacted]
[redacted]

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-62. Refer to the Minimum Filing Guidelines (1-86), Response to Q007. Respond to the following related to TAWC Employment Agreement costs:

a. Identify the amount, month(s), and year in which the TAWC Employment Agreement costs were incurred; and

b. Provide a comprehensive explanation surrounding how such costs were incurred and whether such costs were relocation costs or employee retention costs. Identify the job title of the employees associated with these costs.

Response:

a. & b. Costs related to TAWC's employment agreements were inadvertently included in the projected revenue requirement for the attrition year, and the Company will remove these costs from the projected revenue requirement in its rebuttal testimony filing.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

63. Refer to the Minimum Filing Guidelines (1-86), Response to Q007. Respond to the following related to TAWC Separation and/or Severance Agreement costs:

a. Identify the amount, month(s), and year(s) in which the TAWC Separation/Service Agreement costs were incurred; and

b. Provide a comprehensive explanation surrounding the nature of the costs. Identify the employees' job title(s) associated with these costs.

Response:

a. & b. Costs related to TAWC's Separation and/or Severance agreements were inadvertently included in the projected revenue requirement for the attrition year and the Company will remove these costs from the projected revenue requirement in its rebuttal testimony filing.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-64. Refer to the Minimum Filing Guidelines (1-86), Response to Q007. Respond to the following related to Service Company Separation and/or Severance Agreement costs:

a. Identify the amount recorded by TAWC by month(s), and year(s) in which the Service Company Separation/Service Agreement costs were incurred; and

b. Provide a comprehensive explanation surrounding the nature of the costs. Identify the employees' job title(s) associated with these costs.

Response:

a. & b. Not applicable. TAWC has not included costs related to Service Company separation and/or severance agreements in its projected revenue requirement for the attrition year.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-65. Refer to the Minimum Filing Guidelines (1-86), Response to Q007 and Q009. Reconcile the Severance Expenses identified in Question 9 with the three-year total of Severance Expenses identified in Response 7.

Response:

The three-year total severance expense of $35,308 provided in response to MFG Q007 reflects the contracted amount of severance/separation agreements between TAWC and management personnel. The severance expenses provided in the response to MFG Q009 reflect the actual severance expense for all TAWC employees regardless of employment level.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-66. Refer to the Minimum Filing Guidelines (1-86), Response to Q009. Provide responses to the following questions:

a. Does the Company have a policy on when an employee is eligible for severance compensation? If so, provide a copy of the policy; and

b. Describe the nature of the severance compensation incurred in 2021, including the job title of the employee(s), how the compensation was determined, and the reason for the payment.

Response:

a. & b. Costs related to TAWC's Separation and/or Severance agreements were inadvertently included in the projected revenue requirement for the attrition year and the Company will remove these costs from the projected revenue requirement prior to the hearing

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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-67. Refer to the Minimum Filing Guidelines (1-86), Response to Q013 regarding the Business Development Department, and respond to the following:

a. Provide a copy of all AWWSC Business Development departmental reports or descriptions of department activities for 2023; and

b. Provide the rationale supporting the recovery of Business Development costs in the revenue requirement of TAWC.

Response:

a. The Company objects to this Request on the grounds that the production of all AWWSC Business Development Department reports is overly broad and unduly burdensome. Subject to and without waiving the foregoing objections, the Company states that the AWWSC Business Development Department provides coordination, tools, training, and support to affiliates by assisting in identifying opportunities that facilitate orderly and continued growth as well as other appropriate business opportunities that can benefit the affiliates and their customers through creation of synergies and economies of scale. Business Development engages in competitor and water market trend research, direct pursuit of strategic growth opportunities, development, and communication of company growth strategy.
b. As the Business Development team creates synergies in adding customers in all of its states, the costs for AWWSC are spread over a larger customer base. Therefore, the recovery of such costs associated with these support services are being sought in this proceeding.

TENNESSEE AMERICAN WATER COMPANY
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CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-68. Refer to the Minimum Filing Guidelines (1-86), Response to Q013 regarding the External Affairs and Public Policy Department, and respond to the following:

a. Identify any costs allocated to TAWC and recorded in an above-the-line account that were removed to develop the revenue requirement in this proceeding. If such costs were removed, discuss how the adjustment was quantified;

b. Identify the number of employees charging time in 2023 to cost centers (i) 332085 and (ii) 332086;

c. Identify the labor charges, including benefits and employee taxes allocated to TAWC in 2023, included in cost centers (i) 332085 and (ii) 332086; and

d. Identify any vendors whose costs charged to cost center (i) 332085 or (ii) 332086 exceeded $5,000 on the books of TAWC. For each vendor meeting these criteria, identify the amount charged in 2023, the TAWC account charged, and the nature of the service provided.

Response:

a. There was a total of $130 in costs related to the External Affairs and Public Policy department that were removed from the Company's base year 2023 expenses. The total represents community relations costs that were allocated to TAWC in 2023.
b. There were 17 AWWSC employees who charged time to cost center 332085 and 7 AWWSC employees who charged time to cost center 332086 in 2023.
c. Please refer to the table below for the labor charges, including benefits and employee taxes allocated to TAWC in 2023, included in cost centers 332085 and 332086:

Charge	Cost Center 332085	Cost Center 332086
Labor	$48,655	$15,639
401K	1,516	628
DCP	1,526	786
Other Benefits	144	42
Group Insurance	4,123	1,725
Payroll Tax	4,075	1,303
Total	**$60,039**	**$20,123**

d. There were no vendor costs charged to cost center 332085 or 332086 that exceeded $5,000 in 2023.

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CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-69. Refer to the Minimum Filing Guidelines (1-86), Response to Q013 regarding the Legal Department, and respond to the following:

a. Identify the charges directly assigned to TAWC from cost center 332015 in 2023;

b. Provide all supporting documentation for any third-party costs that were direct charged to TAWC and whose costs were greater than $10,000 in 2023. This response would include providing a copy of third-party invoices and contracts governing legal services;

c. Identify the amount of any charges directly assigned to TAWC from cost center 336215 in 2023; and

d. Provide all supporting documentation for third-party costs directly charged to TAWC exceeding $10,000 in 2023. This response would include a copy of third-party invoices and contracts governing legal services.

Response:

a. There were no charges directly assigned to TAWC from cost center 332015 in 2023.

b. Not applicable.

c. Please see below for the charges directly assigned to TAWC from cost center 336215 in 2023.

Cost Center	Cost Element	Cost Element Description	Allocated Amount
336215	52500000	Misc Exp (O&M) - Natural Acct	$20

d. There were no third-party costs directly charged to TAWC exceeding $10,000 in 2023.

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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-70. Refer to the Minimum Filing Guidelines (1-86), Response to Q013 requirements regarding the Legal Department, and respond to the following:

a. Identify the charges allocated to TAWC from cost center 332015 in 2023;

b. Provide all supporting documentation for any third-party costs allocated to TAWC in excess of $10,000 in 2023. This response would include a copy of third-party invoices and contracts governing the provision of legal services;

c. Identify the amount of any charges allocated to TAWC from cost center 336215 in 2023; and

d. Provide all supporting documentation for any third-party costs allocated to TAWC over $10,000 in 2023. This response would include a copy of third-party invoices and contracts governing the provision of legal services.

Response:

a. Please see TAW_R_CADDR1_070_062524_Attachment for the charges allocated to TAWC from cost center 332015 in 2023.

b. There were no third-party costs allocated to TAWC in excess of $10,000 in 2023.

c. Please see TAW_R_CADDR1_070_062524_Attachment for the charges allocated to TAWC from cost center 336215 in 2023.

d. There were no third-party costs allocated to TAWC over $10,000 in 2023.

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Charges Allocated to TAWC from Cost Center 332015

Cost Center	Cost Element	Cost Element Description	Allocated Amount
332015	50100000	Labor Natural Account	$44,441
	50100001	Labor Expense Accrual	(493)
	50110000	Labor Non-scheduled Overtime - Natural Account	11
	50171000	Annual Performance Plan	23,117
	50171800	Compensation Expense - RSU/PSU	46,072
	50185000	Severance	2,442
	50421000	401k Expense	1,372
	50422000	Defined Compensation Plan Expense	1,478
	50450000	Other Welfare - Natural Account	120
	50451000	Employee Awards	4
	50452000	Employee Physical Exams	111
	50457000	Training	112
	50510000	PBOP Expense	(2,329)
	50550000	Group Insurance Expense	3,832
	50560000	Health Savings Account Expense	1
	50610000	Pension Expense	2,575
	52500000	Misc Exp (O&M) - Natural Acct	85
	52524000	Co Dues/Membership Deductible	90
	52534000	Employee Expenses	200
	52534200	Conferences & Registration	22
	52535000	Meals Deductible	29
	52562000	Office & Admin Supplies - Natural Account	6
	52562500	Overnight Shipping - Natural Account	11
	52567000	Relocation Expenses	42
	52571500	Software Licenses	2,262
	52574100	Cell Phone - Natural Account	214
	52574200	Data Lines - Admin & General	3
	52574300	Wireless - Service First - Natural Account	39
	52599800	PCard Undistributed	(12)
	53150000	Contract Svc-Other - Natural Account	1,895
	53155000	Contract Services - Legal	1,222
	55110000	Insurance Vehicle	12
	55710000	Insurance General Liabilty	787
	55720000	Insurance Workers Compensation	252
	55730000	Insurance Other	61
	55740000	Insurance Property	45
	68532000	FUTA	16
	68533000	FICA	5,081
	68535000	SUTA	251
332015 Total			$135,476

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CAD 01-070 part c

Charges Allocated to TAWC from Cost Center 336215

Cost Center	Cost Element	Cost Element Description	Allocated Amount
336215	50100000	Labor Natural Account	$99,908
	50100001	Labor Expense Accrual	1,073
	50110000	Labor Non-scheduled Overtime - Natural Account	1,346
	50171000	Annual Performance Plan	(0)
	50171800	Compensation Expense - RSU/PSU	911
	50421000	401k Expense	4,070
	50422000	Defined Compensation Plan Expense	5,169
	50450000	Other Welfare - Natural Account	99
	50451000	Employee Awards	38
	50550000	Group Insurance Expense	13,054
	50560000	Health Savings Account Expense	575
	52000000	M & S (O&M) - Natural Account	16
	52500000	Misc Exp (O&M) - Natural Acct	8
	52534000	Employee Expenses	1,639
	52535000	Meals Deductible	184
	52562000	Office & Admin Supplies - Natural Account	263
	52562500	Overnight Shipping - Natural Account	4
	52571500	Software Licenses	56
	52574100	Cell Phone - Natural Account	77
	53150000	Contract Svc-Other - Natural Account	301
	53155000	Contract Services - Legal	443
	54115000	Rents-Real Property Interco	5,916
	55010500	Transportation - Reimburse Employee Personal Use	183
	55110000	Insurance Vehicle	23
	55710000	Insurance General Liabilty	1,484
	55720000	Insurance Workers Compensation	476
	55730000	Insurance Other	115
	55740000	Insurance Property	85
	68532000	FUTA	38
	68533000	FICA	5,540
	68535000	SUTA	82
336215 Total			$143,175

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-71. Refer to the Minimum Filing Guidelines (1-86), Response to Q013 regarding the cost center 332215, Legal Rates and Regulatory, and respond to the following:

a. Provide the general ledger detail for the December 2023 activity charged to cost center 332215; and

b. Provide a copy of all invoices from third-party vendors whose costs were charged (direct or allocated) to TAWC in December 2023 associated with cost center 332215.

Response:

a. Please refer to TAW_R_CADDR1_071_062524_Attachment 1.
b. Please refer to TAW_R_CADDR1_071_062524_Attachment 2_CONFIDENTIAL.

COST ELEMENT	RECEIVER COST ELEMENT DESC	COMPANY	BILLING HIERARCHY DESCRIPTION	SENDING COST ELEMENT	DOCUMENT NUMBER	DOCUMENT TYPE	TRANSACTION TYPE	DOC HEADER TEXT	DOCUMENT DATE	POSTING DATE	POSTING PERIOD	VENDOR NUMBER	VENDOR NAME	SOURCE COST CENTER	SOURCE COST CENTER DESC	SERVCO AMOUNT	SERVCO AMOUNT ALLOCATED	SENDING COST ELEMENT DESC	SOURCE WBS ELEMENT
95340140	SCE-SVC Contr Serv O	1026	SC-Legal	53150000	5000126326	KR	Vendor invoice		11/30/2023	12/11/2023	12	102961	LexisNexis	332215	Legal - Rates & Req	$1,302.60	$34.39	Contract Svc-Other - Natural Account	SE-3000-0001
95340100	SCE-SVC Dir Labor OP	1026	SC-Legal	50100000	7000037064	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	54,041.68	1,345.64	Labor Natural Account	SE-1000-0003
95340100	SCE-SVC Dir Labor OP	1026	SC-Legal	50100000	7000037052	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	53,101.75	1,322.23	Labor Natural Account	SE-1000-0003
95340100	SCE-SVC Dir Labor OP	1026	SC-Legal	50100000	7000037129	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	53,378.20	1,329.12	Labor Natural Account	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50421000	7000037063	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	1,268.75	31.59	401k Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50421000	7000037052	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	1,231.16	30.66	401k Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50421000	7000037128	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	1,242.21	30.93	401k Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50422000	7000037052	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	2,787.85	69.42	Defined Compensation Plan Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50422000	7000037129	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	2,802.36	69.78	Defined Compensation Plan Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50422000	7000037064	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	2,837.19	70.65	Defined Compensation Plan Expense	SE-1000-0003
95340120	SCE-SVC Group Ins OP	1026	SC-Legal	50550000	7000037129	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	4,376.97	108.99	Group Insurance Expense	SE-1000-0003
95340120	SCE-SVC Group Ins OP	1026	SC-Legal	50550000	7000037052	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	4,316.21	107.47	Group Insurance Expense	SE-1000-0003
95340120	SCE-SVC Group Ins OP	1026	SC-Legal	50550000	7000037064	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	4,522.82	112.62	Group Insurance Expense	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	55010500	7000037062	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	142.74	3.55	Transportation - Reimburse Employee P	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	7000037052	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	2,577.36	64.18	FICA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	7000037064	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	2,235.48	55.66	FICA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	7000037129	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	1,970.37	49.06	FICA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68535000	7000037062	PA	Payroll	PP0000032789	12/12/2023	12/15/2023	12			332215	Legal - Rates & Req	46.67	1.16	SUTA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68535000	7000037053	PA	Payroll	PP0000032774	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	46.67	1.16	SUTA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68535000	7000037128	PA	Payroll	PP0000032818	12/26/2023	12/29/2023	12			332215	Legal - Rates & Req	46.67	1.16	SUTA	SE-1000-0003
95340100	SCE-SVC Dir Labor OP	1026	SC-Legal	50100001	7000037124	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	26,689.10	664.56	Labor Expense Accrual	SE-1000-0003
95340100	SCE-SVC Dir Labor OP	1026	SC-Legal	50100001	7000036942	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(76,122.79)	(1,895.46)	Labor Expense Accrual	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50421000	7000037125	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	621.14	15.47	401k Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50421000	7000036942	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(2,376.39)	(59.17)	401k Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50422000	7000037124	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	1,401.21	34.89	Defined Compensation Plan Expense	SE-1000-0003
95340130	SCE-SVC Other Ben OP	1026	SC-Legal	50422000	7000036942	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(3,996.45)	(99.51)	Defined Compensation Plan Expense	SE-1000-0003
95340120	SCE-SVC Group Ins OP	1026	SC-Legal	50550000	7000037124	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	2,188.88	54.50	Group Insurance Expense	SE-1000-0003
95340120	SCE-SVC Group Ins OP	1026	SC-Legal	50550000	7000036942	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(6,434.01)	(160.21)	Group Insurance Expense	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	7000036942	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(3,741.33)	(93.16)	FICA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	7000037124	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	985.27	24.53	FICA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68535000	7000037124	PV	Payroll accrual	PP0000032818	12/26/2023	12/1/2023	12			332215	Legal - Rates & Req	1.52	0.04	SUTA	SE-1000-0003
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68535000	7000036943	PV	Payroll accrual	PP0000032747	11/14/2023	12/1/2023	12			332215	Legal - Rates & Req	(4.21)	(0.10)	SUTA	SE-1000-0003
95340105	SCE-SVC Oth Labor OP	1026	SC-Legal	50171000	10823539	SA	Journal Entry	APP Svc Co Acc Dec 2023	12/28/2023	12/28/2023	12			332215	Legal - Rates & Req	255,749.94	6,368.17	Annual Performance Plan	SE-1000-0003
95340105	SCE-SVC Oth Labor OP	1026	SC-Legal	50171800	10823545	SA	Journal Entry	Accrue LTPP Svc Co-Q4	1/2/2024	12/31/2023	12			332215	Legal - Rates & Req	116,888.54	2,910.52	Compensation Expense - RSU/PSU	SE-1000-0003
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	10823599	SA	Journal Entry	PPD Ins Misc Reclass	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	4.39	0.10	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55720000	10823599	SA	Journal Entry	PPD Ins Misc Reclass	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	7.43	0.17	Insurance Workers Compensation	SZ-9999
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10822946	SD	Purchasing Card	DEBBIE ALBRECHT	12/28/2023	12/31/2023	12			332215	Legal - Rates & Req	120.00	2.99	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10822918	SD	Purchasing Card	AMY HIRAKIS	12/27/2023	12/31/2023	12			332215	Legal - Rates & Req	(12.00)	(0.30)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10822802	SD	Purchasing Card	MADELINE FARMER	12/21/2023	12/31/2023	12			332215	Legal - Rates & Req	406.78	10.13	Employee Expenses	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52000000	10818863	SG	Journal Entry Reversal	AMY HIRAKIS	11/20/2023	12/1/2023	12			332215	Legal - Rates & Req	(9.83)	(0.24)	M & S (O&M) - Natural Account	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52000000	10818231	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(14.02)	(0.35)	M & S (O&M) - Natural Account	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52000000	10819208	SG	Journal Entry Reversal	CRAIG BERRY	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(51.34)	(1.28)	M & S (O&M) - Natural Account	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52500000	10818719	SG	Journal Entry Reversal	AMY HIRAKIS	11/17/2023	12/1/2023	12			332215	Legal - Rates & Req	(6.18)	(0.15)	Misc Exp (O&M) - Natural Acct	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818484	SG	Journal Entry Reversal	AMY HIRAKIS	11/13/2023	12/1/2023	12			332215	Legal - Rates & Req	(699.34)	(17.41)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818783	SG	Journal Entry Reversal	AMY HIRAKIS	11/17/2023	12/1/2023	12			332215	Legal - Rates & Req	(33.89)	(0.84)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819078	SG	Journal Entry Reversal	CRAIG BERRY	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	(15.95)	(0.40)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818217	SG	Journal Entry Reversal	AMY HIRAKIS	11/3/2023	12/1/2023	12			332215	Legal - Rates & Req	(13.45)	(0.33)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818356	SG	Journal Entry Reversal	MADELINE FARMER	11/9/2023	12/1/2023	12			332215	Legal - Rates & Req	(601.99)	(14.99)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818812	SG	Journal Entry Reversal	AMY HIRAKIS	11/20/2023	12/1/2023	12			332215	Legal - Rates & Req	(54.00)	(1.34)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818450	SG	Journal Entry Reversal	AMY HIRAKIS	11/10/2023	12/1/2023	12			332215	Legal - Rates & Req	(6.00)	(0.15)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818741	SG	Journal Entry Reversal	AMY HIRAKIS	11/17/2023	12/1/2023	12			332215	Legal - Rates & Req	(61.50)	(1.53)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819277	SG	Journal Entry Reversal	AMY HIRAKIS	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(18.57)	(0.46)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819068	SG	Journal Entry Reversal	AMY HIRAKIS	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	(330.29)	(8.22)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819237	SG	Journal Entry Reversal	AMY HIRAKIS	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(12.00)	(0.30)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818212	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(6.71)	(0.14)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819177	SG	Journal Entry Reversal	CRAIG BERRY	11/29/2023	12/1/2023	12			332215	Legal - Rates & Req	(23.39)	(0.58)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818157	SG	Journal Entry Reversal	AMY HIRAKIS	10/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(480.78)	(11.97)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818190	SG	Journal Entry Reversal	AMY HIRAKIS	11/2/2023	12/1/2023	12			332215	Legal - Rates & Req	(333.70)	(8.31)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818193	SG	Journal Entry Reversal	AMY HIRAKIS	11/2/2023	12/1/2023	12			332215	Legal - Rates & Req	(47.84)	(1.19)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818281	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(39.00)	(0.97)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819256	SG	Journal Entry Reversal	CRAIG BERRY	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(7.00)	(0.17)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819020	SG	Journal Entry Reversal	DEBBIE ALBRECHT	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	(15.99)	(0.40)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10819125	SG	Journal Entry Reversal	AMY HIRAKIS	11/29/2023	12/1/2023	12			332215	Legal - Rates & Req	(17.83)	(0.44)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818238	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(38.07)	(0.95)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818568	SG	Journal Entry Reversal	AMY HIRAKIS	11/15/2023	12/1/2023	12			332215	Legal - Rates & Req	(326.88)	(8.14)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818379	SG	Journal Entry Reversal	CRAIG BERRY	11/9/2023	12/1/2023	12			332215	Legal - Rates & Req	(6.00)	(0.15)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	10818433	SG	Journal Entry Reversal	CRAIG BERRY	11/10/2023	12/1/2023	12			332215	Legal - Rates & Req	(798.56)	(19.88)	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10818233	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(4.36)	(0.11)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10818703	SG	Journal Entry Reversal	AMY HIRAKIS	11/16/2023	12/1/2023	12			332215	Legal - Rates & Req	(23.16)	(0.58)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10819093	SG	Journal Entry Reversal	AMY HIRAKIS	11/29/2023	12/1/2023	12			332215	Legal - Rates & Req	(4.54)	(0.11)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10819287	SG	Journal Entry Reversal	AMY HIRAKIS	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(18.79)	(0.47)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10818283	SG	Journal Entry Reversal	AMY HIRAKIS	11/6/2023	12/1/2023	12			332215	Legal - Rates & Req	(34.38)	(0.86)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10818692	SG	Journal Entry Reversal	AMY HIRAKIS	11/16/2023	12/1/2023	12			332215	Legal - Rates & Req	(14.17)	(0.35)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10819181	SG	Journal Entry Reversal	CRAIG BERRY	11/29/2023	12/1/2023	12			332215	Legal - Rates & Req	(53.44)	(1.33)	Meals Deductible	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	10819052	SG	Journal Entry Reversal	CRAIG BERRY	11/28/2023	12/1/2023	12			332215	Legal - Rates & Req	(18.88)	(0.47)	Meals Deductible	SE-1000-0003
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	10819589	SG	Journal Entry Reversal	Telephone Accrual	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(29.49)	(0.78)	Cell Phone - Natural Account	SE-3000-0001
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	10819589	SG	Journal Entry Reversal	Telephone Accrual	11/30/2023	12/1/2023	12			332215	Legal - Rates & Req	(47.13)	(1.24)	Cell Phone - Natural Account	SE-3000-0001
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	10815489	SG	Journal Entry Reversal	APP FICA Acc SvcCo Nov	11/22/2023	12/1/2023	12			332215	Legal - Rates & Req	(5,352.00)	(133.26)	FICA	SE-1000-0003
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55110000	9600008611	SM	Journal Entry	Amortize Auto Liability	2/16/2023	12/31/2023	12			332215	Legal - Rates & Req	38.32	0.90	Insurance Vehicle	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	9600008609	SM	Journal Entry	Amortize Contingency Risk	1/24/2023	12/31/2023	12			332215	Legal - Rates & Req	0.54	0.01	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	9600008601	SM	Journal Entry	Amortize D & O	5/31/2023	12/31/2023	12			332215	Legal - Rates & Req	394.09	9.24	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	9600008590	SM	Journal Entry	Amortize Excess Liability	2/16/2023	12/31/2023	12			332215	Legal - Rates & Req	1,457.43	34.18	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	9600008588	SM	Journal Entry	Amortize Cyber Risk	1/24/2023	12/31/2023	12			332215	Legal - Rates & Req	139.69	3.28	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55710000	9600008593	SM	Journal Entry	Amortize GL Fee	6/30/2023	12/31/2023	12			332215	Legal - Rates & Req	458.05	10.74	Insurance General Liabilty	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55720000	9600008610	SM	Journal Entry	Amortize Workers Comp	2/16/2023	12/31/2023	12			332215	Legal - Rates & Req	782.70	18.36	Insurance Workers Compensation	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008591	SM	Journal Entry	Amortize Aviation	1/24/2023	12/31/2023	12			332215	Legal - Rates & Req	8.13	0.19	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008612	SM	Journal Entry	Amort Employee Practices	5/31/2023	12/31/2023	12			332215	Legal - Rates & Req	56.49	1.32	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008587	SM	Journal Entry	Amortize Crime	5/31/2023	12/31/2023	12			332215	Legal - Rates & Req	6.33	0.15	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008607	SM	Journal Entry	Amortize Consulting Fee	2/16/2023	12/31/2023	12			332215	Legal - Rates & Req	64.57	1.51	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008599	SM	Journal Entry	Amortize Fiduciary	5/31/2023	12/31/2023	12			332215	Legal - Rates & Req	31.90	0.75	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55730000	9600008603	SM	Journal Entry	Amort Employer Lawyers	5/31/2023	12/31/2023	12			332215	Legal - Rates & Req	15.83	0.37	Insurance Other	SZ-9999
95340211	SCE-SVCo Oth O&M OPE	1026	SC-Legal	55740000	9600008594	SM	Journal Entry	Amortize Property	1/24/2023	12/31/2023	12			332215	Legal - Rates & Req	141.94	3.33	Insurance Property	SZ-9999
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	10823531	SV	Journal Entry Accrual	Telephone Accrual	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	56.76	1.50	Cell Phone - Natural Account	SE-3000-0001
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	10823531	SV	Journal Entry Accrual	Telephone Accrual	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	31.92	0.84	Cell Phone - Natural Account	SE-3000-0001
95340140	SCE-SVC Contr Serv O	1026	SC-Legal	53150000	10823608	SV	Journal Entry Accrual	recvd not invd accrual	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	1,221.65	32.25	Contract Svc-Other - Natural Account	SE-3000-0001
95340140	SCE-SVC Contr Serv O	1026	SC-Legal	53150000	10823608	SV	Journal Entry Accrual	recvd not invd accrual	12/31/2023	12/31/2023	12			332215	Legal - Rates & Req	1,221.65	32.25	Contract Svc-Other - Natural Account	SE-3000-0001
95340230	SCE-SVC Gen Tax OPEX	1026	SC-Legal	68533000	10823540	SV	Journal Entry Accrual	APP FICA Acc SvcCo Dec	12/28/2023	12/28/2023	12			332215	Legal - Rates & Req	20,825.00	518.54	FICA	SE-1000-0003
95340140	SCE-SVC Contr Serv O	1026	SC-Legal	53155000	5000126442	YL	Vendor invoice	202300042	12/5/2023	12/13/2023	12			332215	Legal - Rates & Req	20,000.00	528.00	Contract Services - Legal	SE-3000-0001
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	9400001660	ZC	Telecom charge		12/20/2023	12/21/2023	12			332215	Legal - Rates & Req	39.89	1.05	Cell Phone - Natural Account	SE-3000-0001
95340210	SCE-SVC Oth O&M OPEX	1026	SC-Legal	52574100	9400001658	ZC	Telecom charge		12/13/2023	12/14/2023	12			332215	Legal - Rates & Req	189.20	4.99	Cell Phone - Natural Account	SE-3000-0001
95340150	SCE-SVC Office Supp	1026	SC-Legal	52534000	9000409510	ZI	Purchasing Card	DEBBIE ALBRECHT	12/15/2023	12/20/2023	12			332215	Legal - Rates & Req	55.00	1.37	Employee Expenses	SE-1000-0003
95340150	SCE-SVC Office Supp	1026	SC-Legal	52535000	9000409576	ZI	Purchasing Card	DEBBIE ALBRECHT	12/18/2023	12/20/2023	12			332215	Legal - Rates & Req	11.93	0.30	Meals Deductible	SE-1000-0003
																	$13,582.16		

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-72. Refer to the Minimum Filing Guidelines (1-86), Response to Q044, and respond to the following:

a. Identify the amount of lobbying charges incurred by AWWSC by month in 2023 and identify such costs by type, such as direct labor, employee taxes, third-party contract services, assignment of office rent and office supplies, etc.;

b. Provide a comprehensive explanation supporting how AWWSC determines the appropriate level of costs to identify as lobbying costs;

c. For any direct labor incurred by AWWSC in 2023 and charged to lobbying, identify the job title associated with such charges and the amount charged to lobbying in 2023; and

d. Identify the employee's job title whose responsibilities include oversight and supervision of the third-party contractor(s) providing lobbying services.

Response:

a. Please see TAW_R_CADDR1_072_062524_Attachment CONFIDENTIAL for the federal lobbying charges allocated to TAWC by AWWSC in 2023.

b. Lobbying costs are calculated using a percentage of labor and benefits expense of the VP National Government & Regulatory Affairs position. Costs for external contract lobbyists are also included.

c. There was no direct labor incurred by AWWSC in 2023 and charged to lobbying.

d. The VP National Government & Regulatory Affairs is responsible for the oversight and supervision of the third-party contractors providing lobbying services.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-73. Identify the job title(s) of any AWWSC employee whose workstation is in Tennessee.

Response:

Please see below for a list of job titles of AWWSC employees whose workstation is in Tennessee:

Director, Finance
Human Resources Business Partner
Mgr, Compliance
Regional Manager, GIS
Specialist, Technology Field Services
Sr Mgr Rates & Regulatory
Sr. Business Performance Analyst
Sr. GIS Specialist

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-74. Identify and provide invoice support for all legal costs charged to TAWC in 2023 associated with TPUC Docket No. 19-00103.

Response:

Please see the attachment TAW_R_CADDR1_074_062524_Attachment for invoice support of the 2023 legal costs associated with Docket No. 19-00103. The table below identifies the associated charges.

Firm > Firm: Short Name	Matter > Practice Group > Practice Group (w/ path)	Matter > Substantive Law > Substantive Law (w/ path)	Invoice Number	Matter > Matter ID	Billed Amt by Law Firm	Billing Period Start Date	Billing Period End Date
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10369582	201900628	$14,763.75 USD	01/01/2023	01/31/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10372620	201900628	$8,813.00 USD	02/01/2023	02/28/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10376742	201900628	$6,619.50 USD	03/01/2023	03/31/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10378897	201900628	$10,764.00 USD	04/01/2023	04/30/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10383602	201900628	$24,804.00 USD	05/01/2023	05/31/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10386193	201900628	$17,208.85 USD	05/01/2023	06/30/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10389438	201900628	$9,568.00 USD	07/01/2023	07/31/2023

Butler Snow	Rates & Regulatory	Regulatory/Compliance	10393906	201900628	$10,608.00 USD	08/01/2023	08/31/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10398337	201900628	$9,100.00 USD	09/01/2023	09/30/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10402041	201900628	$2,496.00 USD	10/01/2023	10/31/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10405743	201900628	$3,172.00 USD	11/01/2023	11/30/2023
Butler Snow	Rates & Regulatory	Regulatory/Compliance	10409840	201900628	$3,952.00 USD	12/01/2023	12/31/2023
				Total	**$121,869.10 USD**		

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10369582
Invoice Date: February 15, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through January 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$14,508.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$255.75**
TOTAL FEES AND EXPENSES	**$14,763.75**
Total of Unpaid Balances From Prior Invoices*	$3,697.50
TOTAL AMOUNT DUE	**$18,461.25**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$14,763.75	$3,697.50	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
01/10/23	10365500	$3,697.50

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10369582
Invoice Date: February 15, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms
Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
01/04/23	MJM	[redacted]			
01/05/23	MJM				
01/05/23	MJM				
01/06/23	MJM				
01/12/23	MJM				
01/12/23	MJM				
01/13/23	MJM				
01/13/23	MJM				
01/17/23	MJM				

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
01/18/23	MJM	[redacted]		[redacted]	
01/19/23	MJM			[redacted]	
01/23/23	MJM			[redacted]	
01/26/23	MJM			[redacted]	
01/27/23	MJM			[redacted]	
01/30/23	MJM			[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$14,508.00
Subtotal:				**$14,508.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

EXPENSES

DATE	DESCRIPTION	AMOUNT
[redacted]	[redacted]	[redacted]
	Tennessee Public Utility Commission	
01/17/23	Color Document Reproduction 506 Page(s)	126.50
01/17/23	Color Document Reproduction 62 Page(s)	15.50
01/18/23	B/W Document Reproduction 6 Page(s)	0.60
01/18/23	Flash Drive 28 GB Requested by Cari Wymer	62.00
01/18/23	Postage Expense	26.15

Subtotal of Expenses:	**$255.75**
TOTAL CURRENT BILLING FOR THIS MATTER	**$14,763.75**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10372620
Invoice Date: March 14, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through February 28, 2023

TOTAL FEES FOR CURRENT PERIOD	**$8,788.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$25.00**
TOTAL FEES AND EXPENSES	**$8,813.00**
Total of Unpaid Balances From Prior Invoices*	$14,763.75
TOTAL AMOUNT DUE	**$23,576.75**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$23,576.75	$0.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
02/15/23	10369582	$14,763.75

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10372620
Invoice Date: March 14, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
02/02/23	MJM	[redacted]		[redacted]	
02/03/23	MJM			[redacted]	
02/10/23	MJM			[redacted]	
02/15/23	MJM				
02/15/23	MJM			[redacted]	
02/16/23	MJM			[redacted]	
02/16/23	MJM			[redacted]	
02/27/23	MJM			[redacted]	
02/28/23	MJM			[redacted]	

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
		Grady S. and Bob L.; prepare affidavit for Grant E.			

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$8,788.00
Subtotal:				**$8,788.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

EXPENSES

DATE	DESCRIPTION	AMOUNT
02/28/23	Filing Fee for TAWC Petition re: CRRs Reconciliation; PAYEE: Tennessee Public Utility Commission	25.00

Subtotal of Expenses: **$25.00**

TOTAL CURRENT BILLING FOR THIS MATTER **$8,813.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10376742
Invoice Date: April 18, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through March 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$6,552.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$67.50**
TOTAL FEES AND EXPENSES	**$6,619.50**
Total of Unpaid Balances From Prior Invoices*	$8,813.00
TOTAL AMOUNT DUE	**$15,432.50**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$6,619.50	$8,813.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
03/14/23	10372620	$8,813.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10376742
Invoice Date: April 18, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
03/01/23	MJM	[redacted]		[redacted]	
03/06/23	MJM				
03/13/23	MJM				
03/14/23	MJM				
03/23/23	MJM				
03/27/23	MJM				
03/29/23	MJM				
03/29/23	MJM				
03/29/23	MJM				
03/30/23	MJM				

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
03/31/23	MJM	[redacted]		[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$6,552.00
Subtotal:				**$6,552.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

EXPENSES

DATE	DESCRIPTION	AMOUNT
03/24/23	VENDOR: Patricia W. Smith, LCR, RPR, CCR INVOICE#: 23TS3036 DATE: 3/24/2023 Transcript from TPUC March 2023 Conference - Patricia W. Smith LCR RPR CCR	67.50

Subtotal of Expenses: **$67.50**

TOTAL CURRENT BILLING FOR THIS MATTER **$6,619.50**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10378897
Invoice Date: May 5, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through April 30, 2023

TOTAL FEES FOR CURRENT PERIOD	**$10,764.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$10,764.00**
Total of Unpaid Balances From Prior Invoices*	$6,619.50
TOTAL AMOUNT DUE	**$17,383.50**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$17,383.50	$0.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
04/18/23	10376742	$6,619.50

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10378897
Invoice Date: May 5, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
04/10/23	MJM	[redacted]		[redacted]	
04/13/23	MJM				
04/14/23	MJM				
04/17/23	MJM				
04/17/23	MJM				
04/21/23	MJM				
04/23/23	MJM				
04/24/23	MJM				

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
04/25/23	MJM	[redacted]		[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$10,764.00
Subtotal:				**$10,764.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$10,764.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10383602
Invoice Date: June 13, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through May 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$24,804.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$24,804.00**
Total of Unpaid Balances From Prior Invoices*	$10,764.00
TOTAL AMOUNT DUE	**$35,568.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$24,804.00	$10,764.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
05/05/23	10378897	$10,764.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10383602
Invoice Date: June 13, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
05/01/23	MJM	[redacted]			
05/01/23	MJM				
05/02/23	MJM				
05/03/23	MJM				
05/05/23	MJM				
05/05/23	MJM				
05/07/23	MJM				
05/08/23	MJM				
05/08/23	MJM				
05/09/23	MJM				

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
05/12/23	MJM	[redacted]		[redacted]	
05/12/23	MJM			[redacted]	
05/16/23	MJM			[redacted]	
05/17/23	MJM			[redacted]	
05/18/23	MJM			[redacted]	
05/19/23	MJM			[redacted]	
05/22/23	MJM			[redacted]	
05/23/23	MJM			[redacted]	
05/24/23	MJM			[redacted]	
05/25/23	MJM			[redacted]	
05/26/23	MJM			[redacted]	
05/30/23	MJM			[redacted]	
05/31/23	MJM			[redacted]	

Rate Summary

PROFESSIONAL	HOURS	RATE	TOTAL

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$24,804.00
Subtotal:				**$24,804.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$24,804.00**

INVOICE

Invoice Information

Firm/Vendor:	Butler Snow
Office:	Charleston
Invoice Number:	10386193
Date of Invoice:	07/10/2023
Billing Period:	05/01/2023 - 06/30/2023
Date Posted:	07/10/2023
Invoice Description/Comment:	2018 Tennessee Alternative Regulatory M

Amount Approved

Approved Total	**$17,208.85**
Invoice Currency:	**USD**
Date Approved:	07/31/2023
Final Approver:	Robert Passmore
Approved Fees	$17,199.50
Approved Expenses	$9.35
Approved Total (excl. Tax)	$17,208.85
Comments to AP:	

Accounting Code Allocations

Company Code	Cost Center	General Ledger	WBS	Internal Order	Profit Center	AWE Account String	Amount	Percentage	Comment
1026		53155000	E26-1600-260115				$17,208.85	100%	

Vendor Address & Tax Information in Legal Tracker

Butler Snow
P.O. Box 6010
Charleston, South Carolina 39158-6010

Tel: 601-948-5711
Fax: 601-985-4500

Remittance Address
Wire/ACH Instructions: Acct # [redacted]
Or send checks to:
P.O. Box 6010
Ridgeland, Mississippi 39158-6010

Vendor Tax ID: 64-0331849

VAT ID: --
GST ID: --
HST ID: --
PST ID: --
Sales Tax ID: --
QST ID: --
Withholding Tax ID: --

Other Invoice and Firm Information

Regulatory Statements: –

Amount Billed

Billed Total	**$17,208.85**
Invoice Currency:	USD
Billed Fees	$17,199.50
Billed Expenses	$9.35
Billed Total (excl. Tax)	$17,208.85

Approval History

User	Action	Date	Amount	Comment
Butler Billing	Posted	07/10/2023	$17,208.85	
Robert Passmore	Approved	07/31/2023	$17,208.85	
Serengeti Administrator	AP Batch Run	08/02/2023	$17,208.85	Batch ID: 006000109 (Sent to AP: 08/02/2023 3:10:39 AM)

Additional Financial Information

SAP Vendor ID: 116903
Name of Invoice File in .Zip: Butler Snow - 10386193.html
Comments to Firm:
AP Route: IN, KY, TN SAP

Matter Information

Matter Name (Short): 2018 TENNESSEE ALTERNATIVE REGULATORY
Matter ID: 201900628

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10386193
Invoice Date: July 10, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through June 30, 2023

TOTAL FEES FOR CURRENT PERIOD	**$17,199.50**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$17,199.50**
Total of Unpaid Balances From Prior Invoices*	$24,804.00
TOTAL AMOUNT DUE	**$42,003.50**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$42,003.50	$0.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
06/13/23	10383602	$24,804.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10386193
Invoice Date: July 10, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
05/26/23	JWL	[redacted]		[redacted]	
06/02/23	MJM			[redacted]	
06/05/23	MJM			[redacted]	
06/06/23	MJM			[redacted]	
06/09/23	MJM			[redacted]	
06/12/23	MJM			[redacted]	
06/13/23	MJM			[redacted]	

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
06/14/23	MJM	[redacted]		[redacted]	
06/15/23	MJM			[redacted]	
06/15/23	MJM			[redacted]	
06/16/23	MJM			[redacted]	
06/20/23	MJM			[redacted]	
06/21/23	MJM			[redacted]	
06/22/23	MJM			[redacted]	
06/23/23	MJM			[redacted]	
06/26/23	MJM			[redacted]	

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
06/27/23	MJM	[redacted]		[redacted]	
06/28/23	MJM			[redacted]	
06/30/23	MJM			[redacted]	
06/30/23	MJM			[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
J.W. Luna	[redacted]	hours at	[redacted]	$247.50
Melvin J. Malone	[redacted]	hours at		$16,952.00
Subtotal:				**$17,199.50**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$17,199.50**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10389438
Invoice Date: August 3, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through July 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$9,568.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$9,568.00**
Total of Unpaid Balances From Prior Invoices*	$17,199.50
TOTAL AMOUNT DUE	**$26,767.50**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$26,767.50	$0.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
07/10/23	10386193	$17,199.50

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10389438
Invoice Date: August 3, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
07/03/23	MJM	[redacted]			
07/03/23	MJM	[redacted]			
07/06/23	MJM	[redacted]			
07/06/23	MJM	[redacted]			
07/10/23	MJM	[redacted]			
07/10/23	MJM	[redacted]			
07/17/23	MJM	[redacted]			
07/18/23	MJM	[redacted]			
07/19/23	MJM	[redacted]			

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
07/20/23	MJM	[redacted]		3.80	
07/21/23	MJM			[redacted]	
07/21/23	MJM			[redacted]	
07/26/23	MJM			[redacted]	
07/27/23	MJM			[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$9,568.00
Subtotal:				**$9,568.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$9,568.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10393906
Invoice Date: September 8, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through August 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$10,608.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$10,608.00**
Total of Unpaid Balances From Prior Invoices*	$9,568.00
TOTAL AMOUNT DUE	**$20,176.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$10,608.00	$9,568.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
08/03/23	10389438	$9,568.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10393906
Invoice Date: September 8, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
08/02/23	MJM	[redacted]		[redacted]	
08/03/23	MJM			[redacted]	
08/04/23	MJM			[redacted]	
08/07/23	MJM			[redacted]	
08/10/23	MJM			[redacted]	
08/11/23	MJM			[redacted]	

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
08/13/23	MJM	[redacted]		[redacted]	
08/14/23	MJM			[redacted]	
08/16/23	MJM			[redacted]	
08/18/23	MJM			[redacted]	
08/24/23	MJM			[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$10,608.00
Subtotal:				**$10,608.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$10,608.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10398337
Invoice Date: October 9, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through September 30, 2023

TOTAL FEES FOR CURRENT PERIOD	**$9,100.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$9,100.00**
Total of Unpaid Balances From Prior Invoices*	$10,608.00
TOTAL AMOUNT DUE	**$19,708.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$9,100.00	$10,608.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
09/08/23	10393906	$10,608.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10398337
Invoice Date: October 9, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
09/01/23	MJM	[redacted]			
09/05/23	MJM				
09/06/23	MJM				
09/08/23	MJM				
09/11/23	MJM				
09/13/23	MJM				
09/18/23	MJM				
09/20/23	MJM				
09/21/23	MJM				
09/22/23	MJM				
09/25/23	MJM				
09/27/23	MJM				
09/28/23	MJM				

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$9,100.00
Subtotal:				**$9,100.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$9,100.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10402041
Invoice Date: November 8, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through October 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$2,496.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$2,496.00**
Total of Unpaid Balances From Prior Invoices*	$19,708.00
TOTAL AMOUNT DUE	**$22,204.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$2,496.00	$9,100.00	$10,608.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
09/08/23	10393906	$10,608.00
10/09/23	10398337	$9,100.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10402041
Invoice Date: November 8, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
10/03/23	MJM	[redacted]		[redacted]	
10/06/23	MJM				
10/12/23	MJM				
10/13/23	MJM				
10/16/23	MJM				
10/17/23	MJM				
10/20/23	MJM				
10/23/23	MJM				
10/25/23	MJM				
10/26/23	MJM				

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$2,496.00
Subtotal:				**$2,496.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$2,496.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10405743
Invoice Date: December 6, 2023

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through November 30, 2023

TOTAL FEES FOR CURRENT PERIOD	**$3,172.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$3,172.00**
Total of Unpaid Balances From Prior Invoices*	$2,496.00
TOTAL AMOUNT DUE	**$5,668.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$5,668.00	$0.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
11/08/23	10402041	$2,496.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10405743
Invoice Date: December 6, 2023

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
11/13/23	MJM	[redacted]		[redacted]	
11/15/23	MJM	[redacted]		[redacted]	
11/29/23	MJM	[redacted]		[redacted]	
11/30/23	MJM	[redacted]		[redacted]	

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	[redacted]	$3,172.00
Subtotal:	[redacted]			**$3,172.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$3,172.00**

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10409840
Invoice Date: January 5, 2024

DUE UPON RECEIPT

April Aldridge
Tennessee American Water
AP Dept 1012
1 Water Street
Camden, NJ 08102

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE SUMMARY

For Services Rendered Through December 31, 2023

TOTAL FEES FOR CURRENT PERIOD	**$3,952.00**
TOTAL EXPENSES FOR CURRENT PERIOD	**$0.00**
TOTAL FEES AND EXPENSES	**$3,952.00**
Total of Unpaid Balances From Prior Invoices*	$3,172.00
TOTAL AMOUNT DUE	**$7,124.00**

AGING OF ACCOUNTS RECEIVABLE

CURRENT	31-60 DAYS	61-90 DAYS	91-120 DAYS	OVER 120 DAYS
$3,952.00	$3,172.00	$0.00	$0.00	$0.00

*UNPAID BALANCES FROM PRIOR INVOICES

Invoice Date	Invoice Number	Invoice Balance
12/06/23	10405743	$3,172.00

Please reference matter and invoice number(s) with payment.

[redacted]

BUTLER | SNOW

Post Office Box 6010
Ridgeland, MS 39158-6010
Main (601) 948-5711
Fax (601) 985-4500

Client: Tennessee American Water
Matter Number: 040069.202959
Billing Professional: Melvin J. Malone

Invoice Number: 10409840
Invoice Date: January 5, 2024

Matter: 2018 Tennessee Alternative Regulatory Mechanisms

Claim Id: 201900628

INVOICE DETAIL

PROFESSIONAL FEES

DATE	PROF	DESCRIPTION	TASK	HOURS	ACTIVITY
12/01/23	MJM	[redacted]		[redacted]	
12/04/23	MJM				
12/04/23	MJM				
12/05/23	MJM				
12/06/23	MJM				
12/07/23	MJM				
12/08/23	MJM				
12/10/23	MJM				
12/11/23	MJM				

Rate Summary

PROFESSIONAL	HOURS		RATE	TOTAL
Melvin J. Malone	[redacted]	hours at	$[redacted]	$3,952.00
Subtotal:	[redacted]			**$3,952.00**

Fee Task Summary

TASK CODE	HOURS	DOLLARS

TOTAL CURRENT BILLING FOR THIS MATTER **$3,952.00**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-75. Refer to the File <TAWC 2024 Rate Case – Customer Accounting Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-13-Customer Accounting-JW). Provide a copy of all invoices charged to Account No. 52510015 in the month of July 2023.

Response:

Please see the TAW_R_CADDR1_075_062524_CONFIDENTIAL Attachment file for a copy of all invoices charged to Account No. 52510015 in the month of July 2023.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-76. Provide a comprehensive discussion of the extent, if any, that the Corporate Alternative Minimum Tax impacts the revenue requirement. This would include an overview of any account balances recorded on the Company's Balance Sheet as of December 31, 2023, or any recording to the Income Statement made in 2023.

Response:

For income tax accounting purposes, a current income tax liability and current income tax expense will be recorded for the Corporate Alternative Minimum Tax ("CAMT") liability but will be equally offset by recording a deferred tax asset and a reduction to deferred income tax expense to reflect the CAMT credit carryforward. As a result, there is no net incremental income tax expense associated with the CAMT; however, a deferred tax asset is established for the minimum tax credit carryforward. Corporations are entitled to a tax credit equal to the amount by which the minimum tax liability exceeds the regular tax liability. This amount can be carried forward indefinitely and used in future years when the regular tax liability exceeds the CAMT liability.

Under the normalization method, for ratemaking purposes, accumulated deferred income taxes are a reduction to the rate base calculation to reflect the lower cost of capital attributable to accelerated tax benefits. However, the CAMT reduces the tax benefits associated with accelerated tax deductions. Therefore, a corresponding deferred tax asset is included as a rate base increase to reflect the appropriate cost of capital.

As of December 31, 2023, the Company is not subject to CAMT and therefore the Balance Sheet and Income Statement do not reflect CAMT activity. Based on current guidance, beginning with tax year 2024, AWWC is considered an applicable corporation subject to CAMT. The Company is continuing to monitor the guidance issued by the US Treasury and the Internal Revenue Service as it is released.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-77. Refer to the *Testimony of John Watkins*, File <TAWC 2024 Rate Case – IOTG Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-12-Insurance Other than Group-JW). Respond to the following:

a. Provide the basis for the projected annual policy increases associated with auto liability, worker's compensation, property and excess liability;
b. Provide a copy of the excess liability policies in effect in 2024, including documentation of the cost of such policies;
c. Provide an overview of the need for 'Aviation of Unmanned Vehicles' coverage as identified within the Workpaper tab and explain why this type of insurance is necessary; and
d. Discuss the nature of General Liability Adjustment Insurance Workers' Compensation Cap Credits and how such amounts are determined.

Response:

a. Actual invoice expenses for auto liability, workers' compensation, and property policies were available through December 31, 2024, therefore the projected annual policy cost increase for each of those coverages was 0% for 2024.

   The projected annual policy cost increase for excess liability was projected to be 14.5% for 2024 which is attributable to changes in market conditions and increases in underlying exposure and losses.

   The projected annual policy cost increase for 2025 for auto liability, workers' compensation, property, and excess liability are 5%, 4%, 15%, and 12.5%, respectively. These increases are attributable to changes in market conditions and increases in the underlying exposure and losses.

b. See attachment
TAW_R_CADDR1_077_062524_Attachment_CONFIDENTIAL

c. The Aviation of Unmanned Vehicles insurance policy covers accidental damage to Tennessee-American owned drones while being operated and damages caused to third parties as a result of drone operation by Tennessee-American pilots. TAWC uses drones for elevated tank observations, mappings, and general aerial images.

d. There are two adjustments in this section of the workpaper. The first is the 2024-25 Forecasted General Liability Adjustment and the second is the Insurance Workers' Compensation Cap Credits.

The 2024-2025 Forecasted General Liability Adjustment line uses the average of the prior three years of actual retrospective premium invoice adjustments. The same amount is used for both December 2024 and December 2025. Travelers Insurance, the Company's casualty insurance program provider, submits an annual invoice for a retrospective premium. This Travelers retrospective premium considers the policy premiums and other program costs incurred and then adjusts based on actual payroll and claims experience.

The Insurance Workers' Compensation Cap Credits is an adjustment to capitalize a portion of the Worker's Compensation line. The capitalization percentage used is the same as the salaries and wages labor capitalization percentage.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-78. Refer to the *Testimony of John Watkins*, File <TAWC 2024 Rate Case – Miscellaneous Expense Exhibit.xlsx>, and respond to the following:

a. Tab "Exhibit" (Petitioner's Exhibit EXP-18-Miscellaneous Expense-JW). Discuss the rationale for using a three-year average of costs in computing the test year amount of "Miscellaneous Expense;"
b. Tab "Workpaper1" (Schedule Exp-18.2). Provide an overview of the costs charged to account "Trustee Fees," Account No. 52579000; and
c. Tab "Workpaper1" (Schedule Exp-18.2). Provide an overview of the costs charged to account "Discounts Available," Account No. 5258000.

Response:

a. A three-year average of costs was used to compute the test year for Miscellaneous Expenses for two reasons. First, these costs are highly variable and difficult to predict, as shown by the three-year history included in the Miscellaneous Exhibit. Using only 2023 actuals as a test year basis will not be as indicative of the future expense level because it encompasses only a single data point and does not adjust for expenses that vary year to year. Second, there are many different Miscellaneous accounts that relate to different functions, so it was necessary to have a standardized methodology. Using a three-year average both accounts for the variability in these costs and allows for a standardized methodology across the different functions. There are 109 accounts included in the Miscellaneous exhibit.
b. Account No. 52579000 contains charges relating to annual maintenance fees paid to the trustee of various long-term debt instruments. The fees applied to TAWC are prorated based on the amount of debt TACW was allocated from total long-term debt proceeds.
c. Discounts Available is account 52585000. This account contains discounts available to the Company from suppliers in return for a payment to a supplier based on their terms of payment. Typically, this means that the company receives a discount for a timelier payment to the vendor.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-79. Refer to the Minimum Filing Guidelines (1-86), Response to Q008, regarding Other Taxes charged during 2023. Provide a copy of invoices associated with charges recorded to accounts 6852000, 68543000, and 68544000.

Response:

The charges for accounts 6852000, 68543000, and 68544000 are not associated with invoices. The recorded charges are applied as follows for the respective accounts:

6852000 (Property Taxes)
Charges are monthly accruals based on estimated payments and then trued up for actuals when the tax returns are filed.

68543000 (Other Taxes and Licenses-Franchise Tax)
Charges are monthly accruals based on the prior year Franchise Tax liability and trued up for and current tax return liability.

68544000 (Gross Receipts Tax)
Gross Receipts tax is paid annually in July and the charges recorded are the monthly Amortization based on prior year amount of tax.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-80. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Other General Taxes Exhibit.xlsx>, Tabs "Gross Receipts" (Schedule EXP-22.4) and "Link Out." The test year recorded for account 6854400 within tab "Link Out" is $985,923, while the 2023 gross receipts tax identified within tab "Gross Receipts Tax" is $1,187,026. Provide a comprehensive discussion explaining why the Company's 2023 Gross Receipts Tax expense amount differed greatly from the calculations reflected in the "2023 Amount" column, and provide the underlying calculations supporting the test period charges.

Response:

The difference is due to the per books amounts recorded reflecting the taxes paid in 2023 for taxes based on calendar year 2022 gross receipts. The calculations to derive the normalized amount for the 2023 Test Year period are based on gross receipts for 2023. The underlying calculations are reflective of the calculations used for the tax returns. For the attrition period (2025) we are estimating gross receipts in 2025 based on present rates. A conversion factor adjusts from present rates to proposed rates.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-81. Provide the Company's annual labor capitalization ratios for 2020 – 2023. This response should provide supporting labor distribution amounts by account.

Response:

Please see TAW_R_CADDR1_081_062524_Attachment.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-82. Refer to the *Testimony of Dominic DeGrazia* at 14:14-21. Provide the underlying documentation supporting Mr. Degrazia's statement that the Hamilton Count Equalized Percentage is increasing back to 100%.

Response:

Please refer to the TAW_R_CADDR1_082_062524_Attachment with the statement from the Tennessee Comptroller, Office of State Assessed Properties confirming the Hamilton County Equalized Percentage is increasing back to 100%. The guidance of this change was provided in earlier discussions this year.

TAW_R_CADDR1_082_062524_Attachment

From: Austin Armstrong <Austin.Armstrong@cot.tn.gov>
Sent: Friday, June 14, 2024 9:38 AM
To: Holly Grillo <Holly.Grillo@amwater.com>
Subject: RE: 2023 Tennessee American Water Distribution

EXTERNAL EMAIL: The Actual Sender of this email is Austin.Armstrong@cot.tn.gov "Think before you click!".

Yes, this year 2024 the appraisal ratio is at 0.7053 and it will be reappraised in 2025 and that will make it go back to 1.000 for 2025 and 2026.
Hope this helps, let me know if you need anything else.

Thanks,
Austin Armstrong

From: Holly Grillo <Holly.Grillo@amwater.com>
Sent: Friday, June 14, 2024 8:32 AM
To: Austin Armstrong <Austin.Armstrong@cot.tn.gov>
Subject: Re: 2023 Tennessee American Water Distribution

Hi Austin,

Hope you are well. I am hoping you can help me with the appraisal ratio in Hamilton County. We spoke a while ago about the expected ratio for 2025, which I believe was to be 1.000 again, can you confirm this information?

Let me know when you get a chance.

Thank you.

Holly Grillo | Tax Reporting & Compliance
Tax Manager - Tax Reporting and Compliance - General Tax
856-955-4294 **holly.grillo@amwater.com**
Mailing Address: PO Box 2738, Camden NJ 08101
1 Water Street, Camden, NJ 08102 http://www.awrusa.com/
www.amwater.com

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-83. Refer to the *Testimony of Dominic DeGrazia* at 14:14-21. Provide any support for using the Company's "forecasted" Property Tax rate as referenced in Mr. Degrazia's testimony. Further, provide the historic Property Tax rates for 2022 and 2023.

Response:

Please refer to response 1-82 for the support for using the Company's "forecasted" Property Tax rate.

The property tax rates for 2022 were 4.29% and 2023 were 4.28%.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-84. Refer to the *Testimony of Robert J. Prendergast,* File<TAWC 2024 Rate Case – Rents Exhibit.xlsx>, Tab "Workpaper2" (Schedule EXP-15.3). Refer specifically to the 2021 activity in Account No. 54140014. The costs reflected in 2021 are approximately $52,000, while 2022 and 2023 costs are under $5k. Provide a comprehensive explanation describing the nature of the costs incurred in 2021 and address whether such costs are recurring.

Response:

The higher costs in 2021 were the result of Company owned dump trucks being out of commission for that year, necessitating that rental trucks be used in replacement. The Company is working towards managing rental expenses to emergency needs only, however these costs are highly variable as it is difficult to predict when vehicles or equipment will breakdown.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-85. Provide the year-end number of American Water Company's regulated customers for 2020 – 2023.

Response:

Please refer to the table below for the year-end number of regulated customers served by American Water operating subsidiaries for 2020-2023:

Year	Water	Wastewater	Dual Customers	Total
2020	3,243,626	251,932	(201,699)	3,293,859
2021	3,138,725	260,607	(206,622)	3,192,710
2022	3,161,207	288,237	(214,970)	3,234,474
2023	3,188,354	298,288	(227,075)	3,259,567

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-86. Refer to the *Testimony of Patrick Baryenbruch* at 6, Table 1, and File<TAWC 2024 Rate Case – Shared ServicesExhibit.xlsx>, Tab "Workpaper" (Schedule EXP-8.2), Column "Base Year Total Expense". Reconcile the Table 1 2023 O&M balance for External Affairs of $633, with the EXP-8 balance of External Affairs and Public Policy 2023 Total Expense of $147,721.

Response:

Please refer to the table below for the reconciliation. The difference between Table 1 from the testimony of Patrick Baryenbruch and the amount listed in Schedule EXP-8.2 is due to $147,706 in costs designated under the 'Communications' function by Mr. Baryenbruch as well as an additional $619 in costs that were related to other business functions outside of External Affairs & Public Policy but misclassified in Table 1.

Function	Company Exhibit 8.2	Baryenbruch Table 1	Difference
Communications	$0	$147,706	$147,706
External Affairs & Public Policy	147,721	633	(147,088)
Total	**$147,721**	**$148,339**	**$619**

Breakdown of Difference:

Function	Exhibit 8.2 Company	Baryenbruch Table 1	Difference
Business Development	$515	$0	$515
Regulated Ops	104	-	104
External Affairs & Public Policy	-	619	(619)
Total	**$619**	**$619**	**$0**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Patrick Baryenbruch

Question:

1-87. Identify the docket/case number and state regulatory jurisdiction where testimony was filed by Patrick Baryenbruch that analyzes the reasonableness of (a) 2022 costs or (b) 2023 costs on behalf of a client.

Response:

CAD DR 1_087_062524 (a)

Client	Jurisdication	Docket #
Indiana American Water	Indiana	45870
Electric Transmission Texas	Texas	54502
Kentucky American Water	Kentucky	2023-00191
West Virginia American Water	West Virginia	23-0383-W-42T
Liberty Utilities (New York Water)	New York	23-W-0235
Columbia Gas of Virginia	Virginia	NA (compliance only)
Dominion Energy, Inc.	Virginia	PUR-2023-00148
Northern Indiana Public Service	Indiana	45967

CAD DR 1_087_062524 (b)

Client	Jurisdication	Docket #
New Jersey American Water	New Jersey	WR24010056
Virginia-American Water	Virginia	2023-00194
Illinois American Water	Illinois	24-0097
AEP Texas	Texas	56165
Iowa American Water	Iowa	RPU-2024-0002
Columbia Gas of Virginia	Virginia	PUR-2024-00030
Kentucky Utilities	Virginia	RPU-2024-0002

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-88. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tab "Workpaper" (Schedule EXP-8.2) and provide the following:

a. For each cost category contained in this schedule, identify the cost allocation methodology(ies) used to assign costs to TAWC in 2023. If multiple methodologies are embedded in the costs charged to any single account, identify the 2023 expense charged under each methodology;

b. For each cost allocation methodology identified above, provide the underlying documentation supporting the numerator (TAWC data) and denominator (American Water data). Discuss the effective date of the information relied upon to develop the allocation ratios for 2023 costs; and

c. For each cost allocation methodology identified in part (a) above, provide the TAWC allocation ratios used to allocate 2024 costs.

Response:

a. The Service Company design includes a billing system which direct charges or allocates costs for services provided to affiliates. This billing includes all Service Company costs charged to affiliates using the Work Breakdown Structures (WBS) element selected for each transaction. A WBS element can be configured to direct charge a single affiliate, allocate costs across regulated and/or market-based (Tier One factor) and/or to one or more regulated affiliates (Tier Two factor). Please refer to pages 7-9 of the Company's Cost Accounting Manual provided in 'TAW_R_CADDR1_054_062524_Attachment CONFIDENTIAL' for additional information. Please see the table below for the expenses charged to TAWC under each methodology for 2023:

WBS Tier	CAPEX	CAPEX Overhead	OPEX	OPEX Overhead	Grand Total
Direct	$377,147	$0	$1,526,205	$0	$1,903,352
Tier 1	15,286	-	2,000,260	-	2,015,546
Tier 2	2,566,361	190,403	3,615,804	933,041	7,305,609
Grand Total	**$2,958,794**	**$190,403**	**$7,142,269**	**$933,041**	**$11,224,507**

b. Please refer to TAW_R_CADDR1_054_062524_Attachment CONFIDENTIAL for documentation on the cost allocation methodologies. The information relied upon to develop allocation ratios for 2023 costs was effective 1/1/2023.
c. Please see below for the allocation ratios used to allocate 2024 costs for TAWC:

Direct	100.00%
Tier 1	2.52%
Tier 2 (All Regulated Companies)	2.67%
Tier 2 (Regional)	38.59%

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-89. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tab "Workpaper" (Schedule 8.2) and respond to the following questions:

a. Provide the 2023 general ledger detail for all affiliate costs subject to allocation to TAWC associated with the non-labor portion of Customer Service Organization costs;

b. Provide the 2023 general ledger detail for all affiliate costs subject to allocation to TAWC associated with the non-labor portion of Corporate Administration costs;

c. Provide the 2023 general ledger detail for all affiliated costs subject to allocation to TAWC associated with the non-labor portion of Regulated Operations costs; and

d. Describe the accounting giving rise to the $171,635 credit recorded to "Corp Admin" in 2023.

Response:

a-c. Please refer to TAW_R_CADDR1_089_062524_Attachment which provides the 2023 general ledger detail for the affiliate costs allocated to TAWC associated with the non-labor portion of Customer Service Organization, Corporate Administration and Regulated Operations costs.

d. The $171,635 credit recorded to Corp Admin labor and related costs in 2023 was based on a monthly journal entry to capitalize labor and benefit costs. The calculation includes certain cost centers that support the businesses capital expenditures but the journal entry is recorded to Regulated Operations function.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-90. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-8-Support Services-JW) and respond to the following:

a. Provide a copy of all underlying documentation supporting the adjustments made on lines 5 – 13 of this schedule. This response should include a full description of the nature and justification for each adjustment;

b. Provide a copy of all underlying documentation supporting the adjustments made on lines 21-23 of this schedule. This response should include a full description of the nature and justification for each adjustment; and

c. Reconcile and/or differentiate the adjustments to labor reflected as Test Year Adjustments and Attrition Year adjustments within account 53401000 ($151,159 and $154,465, respectively) as reflected in the "Link Out" tab, to the "Apply Merit Increases and Inflation" through 2024 ($303,912) and "Apply Merit Increases and Inflation" through 2025 ($259,414) as reflected in the Exhibit tab.

Response:

a-b. Please refer to TAW_R_CADDR1_090_062524_Attachment CONFIDENTIAL (Excel format only) for supporting documentation made on the lines requested.

c. Please see table below for a reconciliation of the adjustments. Please note that the two sets of numbers will not tie as account 53401000 is related to Labor OPEX only and the amounts being asked to be reconciled include adjustments for inflation which are recorded to other accounts such as Group Insurance and Other Benefits.

Amount	Description
$29,902	Normalized merit increase - Merit increase (Labor), based on trend, for all functions with an effective date April 2023.
6,997	Normalized merit increase - Merit increase (Labor Related), based on trend, for all functions with an effective date April 2023.
145,301	Merit increase (Labor), based on 3.94% average merit for 2024
34,022	Merit increase (Labor Related), based on 3.94% average merit for 2024
87,688	Adjustment for average Service Company expense growth - 3-Year Average Inflation Factor
$303,912	**Exhibit Tab Total - line 9**

$133,394	Merit increase (Labor), based on 3-Year average (2022-2024).
32,455	Merit increase (Labor Related), based on 3-Year average (2022-2024).
93,564	Adjustment for average Service Company expense growth - 3-Year Average Inflation Factor
$259,414	**Exhibit Tab Total - line 22**

$29,902	Labor Adjustments
(67,316)	Adjustment to remove severance
4,412	Employee Movement - Labor
145,301	Merit increase eff 1/8/24
41,633	LTPP Expense Adjustment
(2,773)	LTPP Adjustment misclassified in Adjustments Data tab as Other O&M Expense
$151,159	**Link Out Total - ties back to Adjustments Data tab**

$133,394	Merit Increase eff 1/13/2025
1,354	Merit increase (labor related)
27,139	LTPP Expense Adjustment
(7,422)	LTPP Adjustment misclassified in Adjustments Data tab as Other O&M Expense
$154,465	**Link Out Total - ties back to Adjustments Data tab**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-91. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tab "Summary by Account" (Schedule EXP-8.1). Provide the costs incurred by TAWC for Support Services for the twelve-month period ended December 31, (a) 2021 and (b) 2022, by account number.

Response:

Please refer to TAW_R_CADDR1_091_062524_Attachment which provides the costs incurred by TAWC for Support Services for the twelve-month period ended December 31, 2021 and 2022.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-091

Account No.	Account Name	12 months ending December 31, 2022	12 months ending December 31, 2021
53401000	AWWSC Services - Labor OPEX	$3,741,717	$3,439,807
53401100	AWWSC Services - Pension OPEX	(61,339)	(147,610)
53401200	AWWSC Services - Group Insurance OPEX	410,914	343,862
53401300	AWWSC Services - Other Benefits OPEX	279,625	242,922
53401400	AWWSC Services - Contracted Services OPEX	886,825	778,510
53401500	AWWSC Services - Office Supplies OPEX	178,257	401,626
53401700	AWWSC Services - Rents OPEX	197,034	270,173
53401800	AWWSC Services Customer Accounting OPEX	956,473	1,063,243
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	309,434	331,869
53402100	AWWSC Services - Other O&M Expense OPEX	350,376	178,791
53402200	AWWSC Services - Depr & Amort OPEX	478,266	517,898
53402300	AWWSC Services - General Taxes OPEX	286,694	242,637
53402400	AWWSC Services - Net Interest OPEX	15,544	(18,605)
53402500	AWWSC Services - Other Inc & Ded OPEX	13	-
53402600	AWWSC Services - Income Taxes OPEX	6,720	(9,893)
		$8,036,553	$7,635,230

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-92. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tab "Summary by Account" (Schedule EXP-8.1). The Attrition Period (excel column M) data contains hard-coded data. Provide all supporting documentation for this hard-coded data and a comprehensive explanation describing how the pro forma amounts were determined.

Response:

Please refer to TAW_R_CADDR1_090_062524_Attachment CONFIDENTIAL for supporting documentation related to the attrition period data. The pro forma amounts and adjustments are described within the attachment.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-93. Refer to the attached Excel spreadsheet and provide the following for each sampled transaction:

a. Provide an explanation of the nature of the charge; and
b. Provide any supporting documentation received from applicable third parties that gave rise to the recording.

Response:

Please refer to TAW_R_CADDR1_093_062524_Attachment 1 which provides the detailed transactions that make up the amounts requested.

Please refer to the following attachments for each category requested:
Maintenance – TAW_R_CADDR1_093_062524_CONFIDENTIAL_Attachment 2
Contract Services – TAW_R_CADDR1_093_062524_CONFIDENTIAL_Attachment 3
Support Services – TAW_R_CADDR1_093_062524_CONFIDENTIAL_Attachment 4
Transportation – TAW_R_CADDR1_093_062524_CONFIDENTIAL_Attachment 5

Tennessee American Water Company
Docket No. 24-00032
CAD 01-093
Maintenance

Company Code	Fiscal Year	Posting Period	Year/month	Account	WBS element	Document Type	Document Number	Posting Date	Document Date	Amount	Profit Center	Text	Reference
1026	2023	12	2023/12	53150000	E26-2600-260501	WE	5000110134	12/19/2023	12/12/2023	36,000.00	2605	Wiley Ross Pump Station Renovation	9503
1026	2023	12	2023/12	53150000	E26-2600-260501	WE	5000110135	12/19/2023	12/12/2023	36,000.00	2605	Hardees Pump Station Renovation	9502
1026	2023	12	2023/12	53150000	E26-2600-260501	WE	5000110136	12/19/2023	12/12/2023	36,000.00	2605	Hardees Pump Station Renovation	9501
										108,000.00			
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107382	9/28/2023	9/28/2023	2,078.80	2602		65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107382	9/28/2023	9/28/2023	1,569.00	2602		65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107382	9/28/2023	9/28/2023	1,337.00	2602		65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107382	9/28/2023	9/28/2023	1,293.80	2602		65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107382	9/28/2023	9/28/2023	3,583.20	2602		65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	KR	5000107423	9/28/2023	9/22/2023	9,861.80	2602	MUELLER CO - Duplicate invoice	65826699
1026	2023	9	2023/09	52000000	E26-2440-260206	KR	5000107429	9/28/2023	9/19/2023	1,635.29	2602	PIPING SUPPLY CO	S1458134003
										21,358.89			
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107257	9/25/2023	9/25/2023	3,321.80	2602	Later reversed and revised $3732.30	53539445
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107257	9/25/2023	9/25/2023	3,531.20	2602	Later reversed and revised $3967.70	53539445
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107257	9/25/2023	9/25/2023	3,915.70	2602	Later reversed and revised $4399.60	53539445
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107258	9/25/2023	9/25/2023	3,208.30	2602		T635181
1026	2023	9	2023/09	52000000	E26-2440-260206	WE	5000107258	9/25/2023	9/25/2023	3,529.00	2602		T635181
1026	2023	9	2023/09	52000000		WA	5000107240	9/25/2023	9/25/2023	1,158.97	2602	Inventory Issue-Order 91074449	
										18,664.97			

Tennessee American Water Company
Docket No. 24-00032
CAD 01-093
Contract Services

Company Code	Fiscal Year	Posting Period	Year/month	Account	WBS element	Document Type	Document Number	Posting Date	Document Date	Amount	Profit Center	Text	Reference
1026	2023	1	2023/01	53150000	E26-1600-260203	WE	5000098831	1/6/2023	1/6/2023	22,864.68	2602	N702756	N702756
1026	2023	9	2023/09	53150000	E26-1400-260206	SV	100144635	9/30/2023	10/3/2023	34,000.00	2602	USIC Locating Services	
1026	2023	9	2023/09	53150000	E26-1400-260206	WE	5000107402	9/28/2023	9/28/2023	34,265.57	2602	608679	608679
1026	2023	9	2023/09	53150000	E26-1400-260206	SX	100144116	9/30/2023	9/30/2023	(69.26)	2602	TN One Call Amort	
										34,196.31			

Tennessee American Water Company
Docket No. 24-00032
CAD 01-093
Support Services

FUNCTION	RECEIVER COST ELEMENT	RECEIVER COST ELEMENT DESC	COMPANY	SENDING COST ELEMENT	SENDING COST ELEMENT DESC	SOURCE WBS ELEMENT	DOCUMENT NO.	DOC TYPE	DOCUMENT HEADER TEXT	DOCUMENT DATE	POSTING DATE	POSTING PERIOD	VENDOR NUMBER	VENDOR NAME	SOURCE COST CENTER	SOURCE COST CENTER DESC	SERVCO AMOUNT	SERVCO AMOUNT ALLOCATED
Customer Service Organization (CSO)	95340180	SCE-SVC Cus Act OPEX	1026	52573200	Customer Accounting-Postage	SE-0126-0066	100772583	SX	Rcls Postage Bill	3/31/2023	3/31/2023	3			337077	CSC Supp-PostageCost	39,671.81	39,671.81
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000116604	WE	Deloitte AMS SOW80 - Feb'	2/22/2023	2/22/2023	2	117702	Deloitte Consulting LLP	332083	CORP-ITS-BAD-FSA	165,993.00	3,137.27
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000116612	WE	Alithya AMS SOW020 - Feb2	2/22/2023	2/22/2023	2	113238	Alithya Ranzal LLC	332083	CORP-ITS-BAD-FSA	10,020.83	189.39
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100767489	SA	TI February 2023 Reclass	2/28/2023	2/28/2023	2			332083	CORP-ITS-BAD-FSA	223,010.51	4,214.90
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100767457	SV	recvd not invd accrual	2/28/2023	2/28/2023	2			332083	CORP-ITS-BAD-FSA	223,010.51	4,214.90
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100763399	SG	recvd not invd accrual	1/31/2023	2/1/2023	2			332083	CORP-ITS-BAD-FSA	(225,843.21)	(4,268.44)
																		7,488.02
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119573	KR	tax difference	5/19/2023	5/23/2023	5	109606	BROADRIDGE INVESTOR COMM SOLUT	332037	CORP-Investr Relatn	25,176.37	626.89
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119572	KR		4/14/2023	5/23/2023	5	114992	MEDIANT COMMUNICATIONS LLC	332037	CORP-Investr Relatn	6,629.75	165.08
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100783772	SV	Non-PO workbasket accrual	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	16,086.72	400.56
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119299	KR		5/11/2023	5/15/2023	5	132521	Modern IR	332037	CORP-Investr Relatn	1,594.04	39.69
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100783773	SA	prepaid adjustments	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	19,054.08	474.45
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100780758	SN	SABRIX REVERSEUSETAX 1033	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	(2.74)	(0.07)
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	9000393984	ZI	KELLEY UYEDA	4/28/2023	5/22/2023	5			332037	CORP-Investr Relatn	1,625.30	40.47
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	9000393714	ZI	KELLEY UYEDA	3/24/2023	5/22/2023	5			332037	CORP-Investr Relatn	1,830.39	45.58
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100783773	SA	prepaid adjustments	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	4,582.92	114.11
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100778199	SG	KELLEY UYEDA	4/28/2023	5/1/2023	5			332037	CORP-Investr Relatn	(1,625.30)	(40.47)
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119069	KR		3/1/2023	5/8/2023	5	119423	S&P Global Market Intelligence Inc	332037	CORP-Investr Relatn	44.15	1.10
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	9000393718	ZI	KELLEY UYEDA	3/24/2023	5/22/2023	5			332037	CORP-Investr Relatn	915.19	22.79
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100780758	SN	SABRIX REVERSEUSETAX 1033	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	(99.04)	(2.47)
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119640	KR		5/16/2023	5/24/2023	5	118330	ICE SYSTEMS INC	332037	CORP-Investr Relatn	4,022.87	100.17
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119337	KR		4/24/2023	5/16/2023	5	109606	BROADRIDGE INVESTOR COMM SOLUT	332037	CORP-Investr Relatn	9,373.56	233.40
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	5000119336	KR		4/17/2023	5/16/2023	5	109606	BROADRIDGE INVESTOR COMM SOLUT	332037	CORP-Investr Relatn	437,977.18	10,905.63
Investor Relations	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-1000-1005	100780758	SN	SABRIX REVERSEUSETAX 1033	5/31/2023	5/31/2023	5			332037	CORP-Investr Relatn	(249.96)	(6.22)
																		13,120.69
								j										
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000126965	WE	Data Center CoLo Services	12/20/2023	12/20/2023	12	131809	Kyndryl Inc	332073	CORP-ITS Operations	40,316.00	761.97
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	2,045.06	38.65
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	2,454.71	46.39
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	1,432.18	27.07
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	19,905.72	376.22
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	16,586.73	313.49
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	11,563.18	218.54
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	32.78	0.62
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	288.39	5.45
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	240.26	4.54
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100822494	SV	1033 POACCRUALPOSTING	12/29/2023	12/29/2023	12			332073	CORP-ITS Operations	168.26	3.18
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100819629	SG	recvd not invd accrual	11/30/2023	12/1/2023	12			332073	CORP-ITS Operations	(371,798.62)	(7,026.99)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100819629	SG	recvd not invd accrual	11/30/2023	12/1/2023	12			332073	CORP-ITS Operations	(3,112.00)	(58.82)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100819629	SG	recvd not invd accrual	11/30/2023	12/1/2023	12			332073	CORP-ITS Operations	(28,483.00)	(538.33)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100823608	SV	recvd not invd accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	388,026.69	7,333.70
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823608	SV	recvd not invd accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	6,224.00	117.63
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823608	SV	recvd not invd accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	54,430.00	1,028.73
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823608	SV	recvd not invd accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	81,950.26	1,548.86
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823593	SV	PO Workbasket Accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	(5,931.95)	(112.11)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823593	SV	PO Workbasket Accrual	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	(48,088.41)	(908.87)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000126957	WE	Deloitte DC090 InfraMgmtS	12/20/2023	12/20/2023	12	117702	Deloitte Consulting LLP	332073	CORP-ITS Operations	150,833.00	2,850.74
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000126956	WE	Data Center CoLo Services	12/20/2023	12/20/2023	12	131809	Kyndryl Inc	332073	CORP-ITS Operations	94.00	1.78
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	5000127207	WE	SOW009 DR in cloud Dec23	12/27/2023	12/27/2023	12	131809	Kyndryl Inc	332073	CORP-ITS Operations	98,945.51	1,870.07
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823589	SA	Lease Acctg	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	43,619.09	824.40
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100823596	SA	T/U Lease Liab	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	(40,316.00)	(761.97)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53159100	Contract Services - Hardware Services	SE-3000-9999	100823537	SA	TI AWS PPA Reclass	12/31/2023	12/31/2023	12			332073	CORP-ITS Operations	373,003.73	7,049.77
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100816366	SG	1033 POACCRUALPOSTING	11/30/2023	12/1/2023	12			332073	CORP-ITS Operations	(2.67)	(0.05)
Technology and Innovation (T&I)	95340140	SCE-SVC Contr Serv O	1026	53150000	Contract Svc-Other - Natural Account	SE-3000-9999	100816366	SG	1033 POACCRUALPOSTING	11/30/2023	12/1/2023	12			332073	CORP-ITS Operations	(3.21)	(0.06)
																		15,014.60
Facilities	95340141	SCE-SVCo Contr Svc O	1026	53150000	Contract Svc-Other - Natural Account	SZ-9999	100822676	SD	ADAM LANDIS	12/12/2023	12/31/2023	12			337600	One Water Street	396.00	9.29
Facilities	95340141	SCE-SVCo Contr Svc O	1026	53150000	Contract Svc-Other - Natural Account	SZ-9999	5000126590	KR		9/30/2023	12/15/2023	12	127965	HireRight LLC	337600	One Water Street	193.19	4.53
Facilities	95340141	SCE-SVCo Contr Svc O	1026	53185000	Contract Services - Interco	SZ-9999	100822141	SA	Monthly OWSL Rent	12/1/2023	12/1/2023	12			337600	One Water Street	269,456.74	6,319.57
																		6,333.39

Tennessee American Water Company
Docket No. 24-00032
CAD 01-093
Transportation

Company Code	Fiscal Year	Posting Period	Year/month	Account	WBS element	Document Type	Document Number	Posting Date	Document Date	Amount	Profit Center	Text	Reference
1026	2023	9	2023/09	55000000	R26-02O1.23-P-0017	KR	5000107066	9/16/2023	9/5/2023	159,866.05	2602	Automotive Rentals	N48011943
1026	2023	9	2023/09	55000000	R26-02O1.23-P-0011	KR	5000107067	9/16/2023	9/11/2023	231,562.73	2602	Automotive Rentals	N54012738
1026	2023	9	2023/09	55000000	R26-02O1.23-P-0018	KR	5000107456	9/29/2023	9/11/2023	137,677.39	2602	Automotive Rentals	N54012740

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-94. Does TAWC receive an expense allocation representing a return on shared service assets? If so, respond to the following:

a. Identify the 2023 charges and the TAWC account charged;

b. Provide the underlying calculations that support the allocation, including the rate of return; and

c. Provide the December 31, 2023, Balance Sheet of AWWSC Services by account, identifying the elements of the Balance Sheet that are incorporated into the calculation of the return on corporate service assets charged to affiliates, such as TAWC.

Response:

TAWC does not receive an expense allocation representing a return on assets used by AWWSC. Assets which are designated for use by AWWSC are procured directly by Service Company or through a capital leasing arrangement with Laurel Oak Properties, Inc. ("LOP"). The depreciation expense and interest expense charged to or incurred by AWWSC are allocated to the affiliates.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-95. Regarding depreciation charges allocated from any affiliate to TAWC, provide the following:

a. Provide the underlying calculations for Depreciation and Amortization expenses charged to TAWC in December 2023, including the depreciation/amortization rate by asset;

b. Provide the associated Accumulated Depreciation/Amortization for each plant or intangible asset;

c. Identify the Accumulated Deferred Income Tax balance associated with these common assets and explain how such balances are maintained; and

d. For each group of shared service assets providing service to TAWC, provide a brief explanation of the nature of the service provided.

Response:

a-c. Please refer to TAW_R_CADDR1_095_062524_Attachment. The calculation of the ADIT balance associated with these assets is also included.

d. Please refer to TAW_R_CADDR1_054_062524_Attachment CONFIDENTIAL for the AWWSC Cost Accounting Manual, which includes an explanation of Service Company Assets.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part a
Depreciation & Amortization Expense Charged to TAWC - December 2023

COST_ELEMENT	COST_ELEMENT_DESC	WBS_ELEMENT_ORIG	SOURCE_WBS_ELEMENT_DESC	COMPANY_CODE	COST_ELEMENT	DOCUMENT_NUMBER	DOC_TYPE	DOC_HEADER_TEXT	DOCUMENT_DATE	POSTING_DATE	PERIOD	YEAR	COST_CENTER	SOURCE_COST_CENTER_DESC	Svc Co Amount	Alloc % to TAWC	Svc Co Amount Alloc to TAWC
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	100819631	SA	Sterling Forrest Reclass	7/31/2022	12/31/2023	12	2023	332095	CORP-Admin	($26,728)	2.6360	($705)
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332595	SERVCO OVERHEAD	1026	68011200	100819631	SA	Sterling Forrest Reclass	7/31/2022	12/31/2023	12	2023	332595	CORPAdm-Depr-NDiv	26,728	2.4896	665
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	100815428	SG	Z09 Depr Adj	11/20/2023	12/1/2023	12	2023	332095	CORP-Admin	(1,002,146)	2.6360	(26,417)
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	9600008586	SR	One Water St depr reclass	7/1/2020	12/31/2023	12	2023	332095	CORP-Admin	(145,185)	2.6360	(3,827)
95340220	SCE-SVC Dpr/Amt OPEX	SF-1000-0002-337640	One Water St - Divisible Depr,Int	1026	68011200	9600008586	SR	One Water St depr reclass	7/1/2020	12/31/2023	12	2023	337640	One Water St - Div	47,457	2.3700	1,125
95340220	SCE-SVC Dpr/Amt OPEX	SF-1000-0003-337650	One Water St - Non-divisible Depr,Int	1026	68011200	9600008586	SR	One Water St depr reclass	7/1/2020	12/31/2023	12	2023	337650	One Water St-Non Div	97,727	2.1600	2,111
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	100821285	SV	Z09 Depr Adj	12/13/2023	12/31/2023	12	2023	332095	CORP-Admin	1,089,955	2.6360	28,731
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	2000003149	UD	DEPRECIATION	1/4/2024	12/31/2023	12	2023	332095	CORP-Admin	(55)	2.6360	(1)
95340221	SCE-SVCo Dpr/Amt OPE	SZ-9999-332095	SERVCO OVERHEAD	1026	68011200	2000003149	UD	DEPRECIATION	1/4/2024	12/31/2023	12	2023	332095	CORP-Admin	1,137,782	2.6360	29,992
																Total - Depreciation Expense Charged to TAWC	$31,675

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
5387948	Electrical - Wiring/Conduit	58,303.39	58,303.39		-		121200	1033-American Water Works ServiceCo
5388320	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)-Co 21 Asset 4984340	(0.11)	(0.11)		-		121300	1033-American Water Works ServiceCo
5388336	Computer Hardware and Software - Commercial Off-the-Shelf Software-Co 21 Asset 5134104	(15.07)	(15.07)		-		121300	1033-American Water Works ServiceCo
5388504	SIGMAPLOT FOR WIN. NON-LAB SO : 320337	(751.64)	(751.64)		-		121300	1033-American Water Works ServiceCo
5389065	Electrical - Wiring/Conduit	1,923.07	618.63		3.20	2.00%	121200	1033-American Water Works ServiceCo
5389101	HVAC/Plumbing - Ducting System	9,519.79	9,519.79		-		121200	1033-American Water Works ServiceCo
5393892	Identy and Access Management : Provisioning & Deprovisioning	(12,415.82)	(12,415.82)		-		121300	1033-American Water Works ServiceCo
5525564	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	358,965.64	358,965.64		-		121400	1033-American Water Works ServiceCo
5526371	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	60,722.86	60,722.86		-		121200	1033-American Water Works ServiceCo
5527515	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	10,579.92	10,579.92		-		121400	1033-American Water Works ServiceCo
5575310	Electrical - Power Cable	2,216.60	731.21		3.69	2.00%	121200	1033-American Water Works ServiceCo
5575356	Electrical - Wiring/Conduit	700.85	223.47		1.17	2.00%	121200	1033-American Water Works ServiceCo
5934170	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	12,335.09	12,335.09		-		121400	1033-American Water Works ServiceCo
6166451	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	7,887.18	7,887.18		-		121400	1033-American Water Works ServiceCo
6495564	Structure - Window	3,410.60	3,410.60		-		121200	1033-American Water Works ServiceCo
6545983	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4,271.29)	(4,271.29)		-		121300	1033-American Water Works ServiceCo
6545987	6890N NETWORK GC SYSTEM	(31.80)	(31.80)		-		121300	1033-American Water Works ServiceCo
6545989	CAPITOL IMPROVEMENTS TO : BELLEVILLE LABORATORY	(671.22)	(671.22)		-		121302	1033-American Water Works ServiceCo
6545992	Computer Hardware and Software - Desktop Computer	(9.04)	(9.04)		-		121300	1033-American Water Works ServiceCo
6545996	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4.34)	(4.34)		-		121300	1033-American Water Works ServiceCo
6545997	Computer Hardware and Software - Desktop Computer	(45.00)	(45.00)		-		121300	1033-American Water Works ServiceCo
6546007	Communication - TV/DVD/VCR	(3,705.25)	(3,705.25)		-		121300	1033-American Water Works ServiceCo
6546019	Computer Hardware and Software - Desktop Computer	(2,994.00)	(2,994.00)		-		121300	1033-American Water Works ServiceCo
6546032	Computer Hardware and Software - Laptop Computer	(7.25)	(7.25)		-		121300	1033-American Water Works ServiceCo
6550831	Computer Hardware and Software - Custom Software	(5.08)	(5.08)		-		121300	1033-American Water Works ServiceCo
6550886	Telecom Equipment : Pensacola Call Ct	(3,631.12)	(3,631.12)		-		121300	1033-American Water Works ServiceCo
6550910	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	(374.50)	(374.50)		-		121302	1033-American Water Works ServiceCo
6550915	4000 GC/MS SYSTEM	(285.59)	(285.59)		-		121300	1033-American Water Works ServiceCo
6550916	Laboratory - Shaker	(1,789.47)	(1,789.47)		-		121300	1033-American Water Works ServiceCo
6550917	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	(564.77)	(564.77)		-		121300	1033-American Water Works ServiceCo
6550926	Computer Hardware and Software - Camera/Recorder	(266.53)	(266.53)		-		121300	1033-American Water Works ServiceCo
6550933	RCN IP Address	(13.50)	(13.50)		-		121300	1033-American Water Works ServiceCo
6550934	SNAP Server for Voorhees	(252.32)	(252.32)		-		121300	1033-American Water Works ServiceCo
6550935	Chloride EDP 70 Plus/80 UPS : Per Jim Backus - $51900.00	(5,000.00)	(5,000.00)		-		121300	1033-American Water Works ServiceCo
6550938	ISeries Upgrade HW & SW	(125.64)	(125.64)		-		121300	1033-American Water Works ServiceCo
6550939	Network Current Estate	(349.49)	(349.49)		-		121300	1033-American Water Works ServiceCo
6550941	ClearTrust/FIM : 500x ClearTrust users, 10x FIM	(164.88)	(164.88)		-		121300	1033-American Water Works ServiceCo
6550949	Work Order Diagnostic	(136.94)	(136.94)		-		121300	1033-American Water Works ServiceCo
6550952	50 RSA Tokens : Service Company : Cost $3241	(194.49)	(194.49)		-		121300	1033-American Water Works ServiceCo
6550959	OpsWare Network Change S'ware : node licenses, maintenance and : installation	(780.00)	(780.00)		-		121300	1033-American Water Works ServiceCo
6550960	NetOps Software - AD Chg Audit : DirAnalyzer, DirTroubleshooter : DNSAnalyzer - 5200 seats	(6.00)	(6.00)		-		121300	1033-American Water Works ServiceCo
6550961	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(85.47)	(85.47)		-		121300	1033-American Water Works ServiceCo
6550962	2 Cisco 2821, 1-6500, 1-3750 : for Hershey DC	(284.78)	(284.78)		-		121300	1033-American Water Works ServiceCo
6550963	Cisco 6500 for Pensacola CSC	(19.91)	(19.91)		-		121300	1033-American Water Works ServiceCo
6550964	HP 4730XS MFP for Hershey	(3.95)	(3.95)		-		121300	1033-American Water Works ServiceCo
6550965	IBM eServer xSeries 8485 206m : disk drive & 3yr warranty	(1.58)	(1.58)		-		121300	1033-American Water Works ServiceCo
6550966	Avocent DSR8035 KVM IP Switch : 45 PS2 cables & 5 USB adapters	(159.63)	(159.63)		-		121300	1033-American Water Works ServiceCo
6550967	Computer Hardware and Software - Laptop Computer	(75.76)	(75.76)		-		121300	1033-American Water Works ServiceCo
6550968	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(228.60)	(228.60)		-		121300	1033-American Water Works ServiceCo
6554462	Structure - Composite Building	78,204.89	25,025.29		130.34	2.00%	121200	1033-American Water Works ServiceCo
6554531	Structure - Composite Building	5,948.03	5,948.03		-		121400	1033-American Water Works ServiceCo
6554623	Pur Leased Server (PAS017) : PA Onecall Server	(67.28)	(67.28)		-		121300	1033-American Water Works ServiceCo
6554625	Reg Comm Complaints DB	(3.52)	(3.52)		-		121300	1033-American Water Works ServiceCo
6554627	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	(48.07)	(16.40)		(0.08)		121200	1033-American Water Works ServiceCo
6639549	Electrical - Wiring/Conduit	23,332.85	23,332.85		-		121200	1033-American Water Works ServiceCo
6650351	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4,271.31)	(4,271.31)		-		121300	1033-American Water Works ServiceCo
6650353	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4,271.30)	(4,271.30)		-		121300	1033-American Water Works ServiceCo
6650354	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4,271.31)	(4,271.31)		-		121300	1033-American Water Works ServiceCo
6650355	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(4,271.31)	(4,271.31)		-		121300	1033-American Water Works ServiceCo
6688354	Computer Hardware and Software - Printer/Plotter	(20.27)	(20.27)		-		121300	1033-American Water Works ServiceCo
6694364	Electrical - Generator (Alternator - AC, DC)	237,374.18	237,374.18		-		121400	1033-American Water Works ServiceCo
6694460	HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	1,717.04	1,717.04		-		121400	1033-American Water Works ServiceCo
6828819	Electrical - Power Switch	745.46	745.46		-		121400	1033-American Water Works ServiceCo
6871993	Structure - Paving (on company-owned property ONLY - Parking Lot, Sidewalk, Driveway, Road)	18,054.16	18,054.16		-		121400	1033-American Water Works ServiceCo
7026963	Electrical - Wiring/Conduit	2,234.72	2,234.72		-		121400	1033-American Water Works ServiceCo
7180370	HVAC/Plumbing - Heating Equipment (Electric Heater, Gas Heater, Trace Heating)	15,961.47	15,961.47		-		121400	1033-American Water Works ServiceCo
7187525	Electrical - Generator (Alternator - AC, DC)	303,802.67	303,802.67		-		121400	1033-American Water Works ServiceCo
7520720	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(20.86)	(20.86)		-		121200	1033-American Water Works ServiceCo
7520729	Structure - Window	8,000.00	8,000.00		-		121400	1033-American Water Works ServiceCo
7605368	Safety and Security - Camera/Intrustion System	22,292.28	22,292.28		-		121200	1033-American Water Works ServiceCo
7710583	Structure - Floor Covering	1,658.50	1,658.50		-		121400	1033-American Water Works ServiceCo
7862270	Structure - Floor Covering	55,741.48	55,741.48		-		121400	1033-American Water Works ServiceCo
7862276	Structure - Composite Building	7,845.19	7,845.19		-		121400	1033-American Water Works ServiceCo
7862277	Electrical - Wiring/Conduit	8,048.95	8,048.95		-		121400	1033-American Water Works ServiceCo
7862278	HVAC/Plumbing - Ducting System	20,504.96	20,504.96		-		121400	1033-American Water Works ServiceCo
7862316	HVAC/Plumbing - Ducting System	46,906.40	46,906.40		-		121400	1033-American Water Works ServiceCo
7862347	Structure - Window	39,625.77	39,625.77		-		121400	1033-American Water Works ServiceCo
7862362	Structure - Door or Hatch	18,726.48	18,726.48		-		121400	1033-American Water Works ServiceCo
7862367	Electrical - Wiring/Conduit	5,906.05	5,906.05		-		121400	1033-American Water Works ServiceCo
7862368	Safety and Security - Camera/Intrustion System	4,240.84	4,240.84		-		121400	1033-American Water Works ServiceCo
7862408	HVAC/Plumbing - Ducting System	24,259.16	24,259.16		-		121400	1033-American Water Works ServiceCo
7862431	HVAC/Plumbing - Ducting System	12,957.00	12,957.00		-		121400	1033-American Water Works ServiceCo
7862563	Computer Hardware and Software - Custom Software	(1,951.15)	(1,951.15)		-		121505	1033-American Water Works ServiceCo
8214638	Structure - Floor Covering	31,418.40	31,418.40		-		121400	1033-American Water Works ServiceCo
8214715	Structure - Window	9,885.98	9,885.98		-		121400	1033-American Water Works ServiceCo
8214731	Structure - Door or Hatch	3,181.45	3,181.45		-		121400	1033-American Water Works ServiceCo
8411066	Electrical - Earthing/Grounding Equipment (Earthing Grid/Zone, High Voltage, Lightning Conductor)	635.10	635.10		-		121400	1033-American Water Works ServiceCo
8411077	HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	14,215.13	14,215.13		-		121400	1033-American Water Works ServiceCo
8606404	Electrical - Earthing/Grounding Equipment (Earthing Grid/Zone, High Voltage, Lightning Conductor)	5,140.49	5,140.49		-		121200	1033-American Water Works ServiceCo
8811938	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	5,233.02	5,233.02		-		121200	1033-American Water Works ServiceCo
9162645	Structure - Paving (on company-owned property ONLY - Parking Lot, Sidewalk, Driveway, Road)	11,108.42	11,108.42		-		121400	1033-American Water Works ServiceCo
9162699	Electrical - Wiring/Conduit	1,231.30	1,231.30		-		121400	1033-American Water Works ServiceCo
9297894	Computer Hardware and Software - Desktop Computer	(1,097.45)	(1,097.45)		-		121300	1033-American Water Works ServiceCo
9316842	Structure - Masonry Building	33,193.91	33,193.91		-		121400	1033-American Water Works ServiceCo
9316845	Electrical - Wiring/Conduit	1,060.85	1,060.85		-		121400	1033-American Water Works ServiceCo
9316846	HVAC/Plumbing - Fixtures - Aggregate (Sinks, Shower, Toilets, Fountains)	13,260.58	13,260.58		-		121400	1033-American Water Works ServiceCo
9316855	Structure - Metal Building	20,929.20	20,929.20		-		121400	1033-American Water Works ServiceCo
9316883	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	634.37	634.37		-		121200	1033-American Water Works ServiceCo
9528700	HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	4,533.06	4,533.06		-		121400	1033-American Water Works ServiceCo
9624075	Electrical - Wiring/Conduit	8,617.32	8,617.32		-		121400	1033-American Water Works ServiceCo
9624080	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	25,241.56	25,241.56		-		121400	1033-American Water Works ServiceCo
9624081	Structure - Paving (on company-owned property ONLY - Parking Lot, Sidewalk, Driveway, Road)	28,280.92	28,280.92		-		121400	1033-American Water Works ServiceCo
9624128	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	7,585.46	7,585.46		-		121400	1033-American Water Works ServiceCo

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
9785055	Structure - Composite Building	41,353.91	41,353.91		-		121400	1033-American Water Works ServiceCo
9865898	HVAC/Plumbing - Heating Equipment (Electric Heater, Gas Heater, Trace Heating)	74,786.73	74,786.73		-		121400	1033-American Water Works ServiceCo
9865900	HVAC/Plumbing - Fixtures - Aggregate (Sinks, Shower, Toilets, Fountains)	14,406.49	14,406.49		-		121400	1033-American Water Works ServiceCo
9865985	HVAC/Plumbing - Ducting System	22,621.55	22,621.55		-		121400	1033-American Water Works ServiceCo
9865995	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	16,588.85	16,588.85		-		121400	1033-American Water Works ServiceCo
9866020	Structure - Metal Building	6,667.81	6,667.81		-		121400	1033-American Water Works ServiceCo
9866028	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	5,937.09	5,937.09		-		121400	1033-American Water Works ServiceCo
9866033	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	1,155.06	1,155.06		-		121400	1033-American Water Works ServiceCo
9866044	Electrical - Wiring/Conduit	1,013.72	1,013.72		-		121400	1033-American Water Works ServiceCo
9866049	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	3,597.43	3,597.43		-		121400	1033-American Water Works ServiceCo
9866065	HVAC/Plumbing - Heat Exchanger (Plate, Radiator, Shell and Tube)	3,660.07	3,660.07		-		121400	1033-American Water Works ServiceCo
9866070	Electrical - Circuit Breaker (Oil, Air, Gas, Ground Fault, Molded Case, Vacuum, Vacuum Contactor)	2,594.05	2,594.05		-		121400	1033-American Water Works ServiceCo
9866130	HVAC/Plumbing - Ducting System	9,376.23	9,376.23		-		121400	1033-American Water Works ServiceCo
9925561	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	32,133.14	9,158.04		53.55	2.00%	121200	1033-American Water Works ServiceCo
9925569	Structure - Door or Hatch	4,690.13	4,690.13		-		121400	1033-American Water Works ServiceCo
10038146	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	62,899.72	62,899.72		-		121200	1033-American Water Works ServiceCo
10038151	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	62,472.97	62,472.97		-		121200	1033-American Water Works ServiceCo
10038162	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	26,502.16	26,502.16		-		121200	1033-American Water Works ServiceCo
10225367	Electrical - Wiring/Conduit	1,320.33	1,320.33		-		121200	1033-American Water Works ServiceCo
10327379	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	920.29	257.00		1.52	2.00%	121200	1033-American Water Works ServiceCo
10369559	Laboratory - Analytical Instrument	(178.43)	(178.43)		-		121501	1033-American Water Works ServiceCo
10579858	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	27,642.84	7,601.55		46.07	2.00%	121200	1033-American Water Works ServiceCo
10579863	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	17,508.52	17,508.52		-		121400	1033-American Water Works ServiceCo
11807529	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	34,006.71	34,006.71		-		121400	1033-American Water Works ServiceCo
11807686	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	26,293.11	26,293.11		-		121200	1033-American Water Works ServiceCo
13873512	Structure - Wood Building	15,366.93	15,366.93		-		121400	1033-American Water Works ServiceCo
13878683	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	20,389.29	20,389.29		-		121400	1033-American Water Works ServiceCo
14273429	Structure - Masonry Building	37,160.54	37,160.54		-		121400	1033-American Water Works ServiceCo
14274187	Electrical - Distribution/Lighting Panel	2,453.45	654.40		4.09	2.00%	121200	1033-American Water Works ServiceCo
15400773	Structure - Floor Covering	75,068.68	75,068.68		-		121400	1033-American Water Works ServiceCo
15400778	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	9,769.97	9,769.97		-		121400	1033-American Water Works ServiceCo
15400781	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	2,097.51	2,097.51		-		121400	1033-American Water Works ServiceCo
15400784	Safety and Security - Fire Suppression Equipment	32,674.76	32,674.76		-		121400	1033-American Water Works ServiceCo
15401157	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	74,083.64	74,083.64		-		121200	1033-American Water Works ServiceCo
15402203	HVAC/Plumbing - Ducting System	11,541.10	11,541.10		-		121400	1033-American Water Works ServiceCo
16452113	Structure - Roofing System	44,582.50	44,582.50		-		121400	1033-American Water Works ServiceCo
16452118	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	4,778.96	4,778.96		-		121400	1033-American Water Works ServiceCo
16452121	Safety and Security - Fire Suppression Equipment	32,487.07	32,487.07		-		121400	1033-American Water Works ServiceCo
16452124	Structure - Wood Building	40,624.22	40,624.22		-		121400	1033-American Water Works ServiceCo
17018804	HVAC/Plumbing - Humidifier	1,700.30	1,700.30		-		121400	1033-American Water Works ServiceCo
17203323	Electrical - Battery (Gel Cell, Lead Acid, Lithium Ion, NiCad)	5,969.10	1,562.15		9.95	2.00%	121200	1033-American Water Works ServiceCo
17211322	Electrical - Power Cable	4,251.68	4,251.68		-		121200	1033-American Water Works ServiceCo
18125912	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	3,996.81	1,085.58		6.66	2.00%	121200	1033-American Water Works ServiceCo
18131476	Computer Hardware and Software - Laptop Computer	(0.32)	(0.32)		-		121300	1033-American Water Works ServiceCo
18131485	Computer Hardware and Software - Desktop Computer	(5.24)	(5.24)		-		121300	1033-American Water Works ServiceCo
18131782	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Power Inverter, Solar Panel, Uninterruptible Power Supply, Voltage Regulator, Wind Generator)	242.59	242.59		-		121400	1033-American Water Works ServiceCo
18184662	Structure - Wood Building	3,261.50	3,261.50		-		121400	1033-American Water Works ServiceCo
18410488	Structure - Composite Building	146,499.39	146,499.39		-		121400	1033-American Water Works ServiceCo
18410528	Structure - Floor Covering	54,493.07	54,493.07		-		121400	1033-American Water Works ServiceCo
18410541	Electrical - Wiring/Conduit	2,520.23	2,520.23		-		121400	1033-American Water Works ServiceCo
18410949	HVAC/Plumbing - Condensate Trap	1,715.57	1,715.57		-		121400	1033-American Water Works ServiceCo
19232669	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	4,156.45	4,156.45		-		121400	1033-American Water Works ServiceCo
20537567	Structure - Floor Covering	21,956.15	21,956.15		-		121200	1033-American Water Works ServiceCo
20750735	Electrical - Wiring/Conduit	3,416.53	876.56		5.70	2.00%	121200	1033-American Water Works ServiceCo
21286054	Electrical - Power Cable	4,175.22	1,099.67		6.96	2.00%	121200	1033-American Water Works ServiceCo
21286061	Electrical - Wiring/Conduit	3,018.22	794.74		5.03	2.00%	121200	1033-American Water Works ServiceCo
22822090	Electrical - Wiring/Conduit	7,978.00	7,978.00		-		121400	1033-American Water Works ServiceCo
22822093	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	(7,978.00)	(7,978.00)		-		121400	1033-American Water Works ServiceCo
22822137	Structure - Composite Building	14,391.76	14,391.76		-		121400	1033-American Water Works ServiceCo
22822176	Safety and Security - Camera/Intrustion System	3,895.36	3,895.36		-		121200	1033-American Water Works ServiceCo
23940806	HVAC/Plumbing - Heating Equipment (Electric Heater, Gas Heater, Trace Heating)	22,478.58	22,478.58		-		121400	1033-American Water Works ServiceCo
38220335	Computer Hardware and Software - Electronically Delivered Software	(13,545.00)	(13,545.00)		-		121298	1033-American Water Works ServiceCo
38220336	Computer Hardware and Software - Desktop Computer	(940.51)	(940.51)		-		121298	1033-American Water Works ServiceCo
38220337	Computer Hardware and Software - Custom Software	(318.75)	(318.75)		-		121298	1033-American Water Works ServiceCo
38220338	Computer Hardware and Software - Electronically Delivered Software	(337,270.39)	(337,270.39)		-		121298	1033-American Water Works ServiceCo
38220339	Electrical - Wiring/Conduit	(86.12)	(86.12)		-		121300	1033-American Water Works ServiceCo
38220340	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220341	Laboratory - Analytical Instrument	(75,912.05)	(75,912.05)		-		121300	1033-American Water Works ServiceCo
38220342	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	(4,023.25)	(4,023.25)		-		121301	1033-American Water Works ServiceCo
38220343	Computer Hardware and Software - Electronically Delivered Software	(2,418.54)	(2,418.54)		-		121298	1033-American Water Works ServiceCo
38220344	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	(6,015.37)	(6,015.37)		-		121301	1033-American Water Works ServiceCo
38220345	Computer Hardware and Software - Desktop Computer	(940.51)	(940.51)		-		121298	1033-American Water Works ServiceCo
38220346	Computer Hardware and Software - Monitor/Display	(184.80)	(184.80)		-		121298	1033-American Water Works ServiceCo
38220347	Computer Hardware and Software - Electronically Delivered Software	(3,250.00)	(3,250.00)		-		121298	1033-American Water Works ServiceCo
38220348	Electrical - Surge/Transient Equipment (Lightning Arrestors)	(1,709.42)	(1,709.42)		-		121300	1033-American Water Works ServiceCo
38220349	Electrical - Transformer	(5,355.01)	(5,355.01)		-		121300	1033-American Water Works ServiceCo
38220350	Safety and Security - Electric Gate Opener	(3,062.57)	(3,062.57)		-		121300	1033-American Water Works ServiceCo
38220351	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(19,485.39)	(19,485.39)		-		121299	1033-American Water Works ServiceCo
38220352	Computer Hardware and Software - Commercial Off-the-Shelf Software	(344,457.46)	(344,457.46)		-		121298	1033-American Water Works ServiceCo
38220353	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(328,738.86)	(328,738.86)		-		121299	1033-American Water Works ServiceCo
38220354	Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sulphide, Iron, Nitrate, ORP, Oxygen, Ozone, Particle Counter, pH, Phosphate, Sludge Densit	(45,313.18)	(45,313.18)		-		121300	1033-American Water Works ServiceCo
38220355	Computer Hardware and Software - Electronically Delivered Software	(548.44)	(548.44)		-		121298	1033-American Water Works ServiceCo
38220356	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220357	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220358	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220359	Electrical - Protective Relay/Device (Electro-Magnetic/Electronic)	(1,340.00)	(1,340.00)		-		121299	1033-American Water Works ServiceCo
38220360	Laboratory - Refrigerator	(6,777.81)	(6,777.81)		-		121300	1033-American Water Works ServiceCo
38220361	Computer Hardware and Software - Electronically Delivered Software	(10,559.06)	(10,559.06)		-		121298	1033-American Water Works ServiceCo
38220362	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220363	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220364	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220365	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	(2,493.92)	(2,493.92)		-		121301	1033-American Water Works ServiceCo
38220366	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	(1,522.68)	(1,522.68)		-		121301	1033-American Water Works ServiceCo
38220367	Computer Hardware and Software - Electronically Delivered Software	(10,276.00)	(10,276.00)		-		121298	1033-American Water Works ServiceCo
38220368	Computer Hardware and Software - Server Rack	(136.52)	(136.52)		-		121299	1033-American Water Works ServiceCo
38220369	Communication - Telephone System	(3,169.63)	(3,169.63)		-		121298	1033-American Water Works ServiceCo
38220370	Computer Hardware and Software - Desktop Computer	(940.51)	(940.51)		-		121298	1033-American Water Works ServiceCo
38220371	Computer Hardware and Software - Desktop Computer	(940.51)	(940.51)		-		121298	1033-American Water Works ServiceCo
38220372	Computer Hardware and Software - Desktop Computer	(940.51)	(940.51)		-		121298	1033-American Water Works ServiceCo
38220373	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220374	Computer Hardware and Software - Monitor/Display	(184.81)	(184.81)		-		121298	1033-American Water Works ServiceCo
38220375	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(9,742.69)	(9,742.69)		-		121299	1033-American Water Works ServiceCo
38220376	Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sulphide, Iron, Nitrate, ORP, Oxygen, Ozone, Particle Counter, pH, Phosphate, Sludge Densit	(3,050.00)	(3,050.00)		-		121300	1033-American Water Works ServiceCo

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
38220377	Laboratory - Autoclave	(8,309.08)	(8,309.08)		-		121300	1033-American Water Works ServiceCo
38220378	Computer Hardware and Software - Electronically Delivered Software	(1,085.47)	(1,085.47)		-		121298	1033-American Water Works ServiceCo
39535795	Computer Hardware and Software - Electronically Delivered Software	13,545.00	13,545.00		-		121298	1033-American Water Works ServiceCo
39535796	Computer Hardware and Software - Desktop Computer	940.51	940.51		-		121298	1033-American Water Works ServiceCo
39535797	Computer Hardware and Software - Custom Software	318.75	318.75		-		121298	1033-American Water Works ServiceCo
39535798	Computer Hardware and Software - Electronically Delivered Software	337,270.39	337,270.39		-		121298	1033-American Water Works ServiceCo
39535799	Electrical - Wiring/Conduit	86.12	86.12		-		121300	1033-American Water Works ServiceCo
39535800	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535801	Laboratory - Analytical Instrument	75,912.05	75,912.05		-		121300	1033-American Water Works ServiceCo
39535802	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	4,023.25	4,023.25		-		121301	1033-American Water Works ServiceCo
39535803	Computer Hardware and Software - Electronically Delivered Software	2,418.54	2,418.54		-		121298	1033-American Water Works ServiceCo
39535804	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	6,015.37	6,015.37		-		121301	1033-American Water Works ServiceCo
39535805	Computer Hardware and Software - Desktop Computer	940.51	940.51		-		121298	1033-American Water Works ServiceCo
39535806	Computer Hardware and Software - Monitor/Display	184.80	184.80		-		121298	1033-American Water Works ServiceCo
39535807	Computer Hardware and Software - Electronically Delivered Software	3,250.00	3,250.00		-		121298	1033-American Water Works ServiceCo
39535808	Electrical - Surge/Transient Equipment (Lightning Arrestors)	1,709.42	1,709.42		-		121300	1033-American Water Works ServiceCo
39535809	Electrical - Transformer	5,355.01	5,355.01		-		121300	1033-American Water Works ServiceCo
39535810	Safety and Security - Electric Gate Opener	3,062.57	3,062.57		-		121300	1033-American Water Works ServiceCo
39535811	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	19,485.39	19,485.39		-		121299	1033-American Water Works ServiceCo
39535812	Computer Hardware and Software - Commercial Off-the-Shelf Software	344,457.46	344,457.46		-		121298	1033-American Water Works ServiceCo
39535813	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	328,738.86	328,738.86		-		121299	1033-American Water Works ServiceCo
39535814	Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sulphide, Iron, Nitrate, ORP, Oxygen, Ozone, Particle Counter, pH, Phosphate, Sludge Densit	45,313.18	45,313.18		-		121300	1033-American Water Works ServiceCo
39535815	Computer Hardware and Software - Electronically Delivered Software	548.44	548.44		-		121298	1033-American Water Works ServiceCo
39535816	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535817	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535818	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535819	Electrical - Protective Relay/Device (Electro-Magnetic/Electronic)	1,340.00	1,340.00		-		121299	1033-American Water Works ServiceCo
39535820	Laboratory - Refrigerator	6,777.81	6,777.81		-		121300	1033-American Water Works ServiceCo
39535821	Computer Hardware and Software - Electronically Delivered Software	10,559.06	10,559.06		-		121298	1033-American Water Works ServiceCo
39535822	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535823	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535824	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535825	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	2,493.92	2,493.92		-		121301	1033-American Water Works ServiceCo
39535826	Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	1,522.68	1,522.68		-		121301	1033-American Water Works ServiceCo
39535827	Computer Hardware and Software - Electronically Delivered Software	10,276.00	10,276.00		-		121298	1033-American Water Works ServiceCo
39535828	Computer Hardware and Software - Server Rack	136.52	136.52		-		121299	1033-American Water Works ServiceCo
39535829	Communication - Telephone System	3,169.63	3,169.63		-		121298	1033-American Water Works ServiceCo
39535830	Computer Hardware and Software - Desktop Computer	940.51	940.51		-		121298	1033-American Water Works ServiceCo
39535831	Computer Hardware and Software - Desktop Computer	940.51	940.51		-		121298	1033-American Water Works ServiceCo
39535832	Computer Hardware and Software - Desktop Computer	940.51	940.51		-		121298	1033-American Water Works ServiceCo
39535833	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535834	Computer Hardware and Software - Monitor/Display	184.81	184.81		-		121298	1033-American Water Works ServiceCo
39535835	Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	9,742.69	9,742.69		-		121299	1033-American Water Works ServiceCo
39535836	Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sulphide, Iron, Nitrate, ORP, Oxygen, Ozone, Particle Counter, pH, Phosphate, Sludge Densit	3,050.00	3,050.00		-		121300	1033-American Water Works ServiceCo
39535837	Laboratory - Autoclave	8,309.08	8,309.08		-		121300	1033-American Water Works ServiceCo
39535838	Computer Hardware and Software - Electronically Delivered Software	1,085.47	1,085.47		-		121298	1033-American Water Works ServiceCo
60220258	(LOP Asset#55699583& WO #R80-01K2.11-P-0003) - Computer Hardware and Software - Monitor/Display	(0.01)	(0.01)		-		121298	1033-American Water Works ServiceCo
61809761	(LOP Asset#60837683& WO #R80-01N1.12-P-0004) - Structure - Masonry Building	34,054.36	24,598.11		189.12	6.67%	121310	1033-American Water Works ServiceCo
61836067	(LOP Asset#60837675& WO #R80-01N1.12-P-0002) - Electrical - Wiring/Conduit	6,505.46	4,699.21		36.12	6.67%	121310	1033-American Water Works ServiceCo
62461468	Computer Hardware and Software - Custom Software	-	2,160.79		(55.41)		121502	1033-American Water Works ServiceCo
63817115	(LOP Asset # 61897542 LOP WO#R80-01P2.12-P-0010) - HVAC/Plumbing - Heating Equipment (Electric Heater, Gas Heater, Trace Heating)	12,046.70	8,499.68		66.93	6.67%	121310	1033-American Water Works ServiceCo
63817502	(LOP Asser #63246270LOP WO#R80-01P3.13-P-0002) - Electrical - Power Cable	14,810.00	10,449.43		82.28	6.67%	121310	1033-American Water Works ServiceCo
66341130	(LOP Asset # 63191209LOP WO#R80-01N1.13-P-3001) - Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	(343.07)	(343.07)		-		121301	1033-American Water Works ServiceCo
69057585	Office Equipment - General Equipment (Shredder, Postage Machine)	(270.95)	(270.95)		-		121300	1033-American Water Works ServiceCo
69057594	Power and voice/data cables : Central Region - Craig Rd : Office	(44.40)	(44.40)		-		121300	1033-American Water Works ServiceCo
69057603	Power plug for Emerg Generator : Central Region - Craig Rd : Office	(337.17)	(337.17)		-		121300	1033-American Water Works ServiceCo
70303861	(LOP Asset # 68282549 LOP WO# R80-01P1.13-P-0009) -Electrical - Wiring/Conduit	5,304.74	5,089.22		43.11	10.00%	121302	1033-American Water Works ServiceCo
70304071	(LOP Asset # 69236995 LOP WO# R80-01N1.13-P-3011) -AED	2,066.29	1,982.37		16.79	10.00%	121302	1033-American Water Works ServiceCo
95438552	(LOP Asset #94606863 LOP WO #R80-01K1.15-P-0008) -Electrical - Power Supply Equipment	(0.28)	(0.28)		-		121299	1033-American Water Works ServiceCo
106345605	(LOP Asset #105557755 LOP WO #R80-01K2.16-P-1005) -Computer Hardware and Software - Laptop Computer	(324.60)	(324.60)		-		121298	1033-American Water Works ServiceCo
106346399	(LOP Asset #106039323 LOP WO #R80-01N2.15-P-0010) -Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	122,602.42	119,683.31		1,459.55	14.29%	121301	1033-American Water Works ServiceCo
109018269	(LOP Asset #108803844 LOP WO #R80-01N1.17-P-0002) -Structure - Door or Hatch	21,847.30	9,224.30		121.38	6.67%	121310	1033-American Water Works ServiceCo
112513717	(LOP Asset #112224781 LOP WO #R80-01N1.16-P-0004) -Structure - Door or Hatch	43,189.61	16,795.80		239.94	6.67%	121310	1033-American Water Works ServiceCo
114287595	(LOP Asset #112742871 LOP WO #R80-01N1.17-P-0007) -Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	13,937.76	5,187.81		77.43	6.67%	121310	1033-American Water Works ServiceCo
116423715	(LOP Asset #116421462 LOP WO #I80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	7,231,897.06	5,682,204.80		86,094.02	14.29%	121301	1033-American Water Works ServiceCo
116423716	(LOP Asset #116421465 LOP WO #I80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	7,231,898.04	5,682,205.56		86,094.03	14.29%	121301	1033-American Water Works ServiceCo
118251822	(LOP Asset #117261892 LOP WO #R80-01K1.18-P-0004) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	643,707.14	467,453.98		7,663.18	14.29%	121301	1033-American Water Works ServiceCo
118251823	(LOP Asset #117261972 LOP WO #R80-01K1.18-P-0017) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	384,209.15	279,009.11		4,573.92	14.29%	121301	1033-American Water Works ServiceCo
118251824	(LOP Asset #117261948 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	1,234.29	896.31		14.70	14.29%	121301	1033-American Water Works ServiceCo
118251825	(LOP Asset #117261954 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	653.06	474.24		7.78	14.29%	121301	1033-American Water Works ServiceCo
118251826	(LOP Asset #117261943 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	5,211.45	3,784.44		62.04	14.29%	121301	1033-American Water Works ServiceCo
118251827	(LOP Asset #117261957 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	9,771.45	7,095.98		116.33	14.29%	121301	1033-American Water Works ServiceCo
118251828	(LOP Asset #117261951 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	62,500.07	45,387.04		744.05	14.29%	121301	1033-American Water Works ServiceCo
118252078	(LOP Asset #117258787 LOP WO #R80-01K1.17-P-2014) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	2,077.88	1,508.98		24.74	14.29%	121301	1033-American Water Works ServiceCo
118252089	(LOP Asset #117262092 LOP WO #R80-01P1.18-P-0006) -Electrical - Power Supply Equipment (DC Supply,Fuel Cells,Hydroelectric,Phase Converter,Portable Light Plant,Power Inverter,Solar Panel,Uninterrupti	51,568.06	26,213.70		429.74	10.00%	121302	1033-American Water Works ServiceCo
119788798	Equipment for Fitness Center	227,574.00	167,971.27		2,709.21	14.29%	121301	1033-American Water Works ServiceCo
119788799	Technology peripheral's for work areas	3,288,060.17	2,426,901.53		39,143.57	14.29%	121301	1033-American Water Works ServiceCo
119788800	Chairs	575,600.14	424,847.67		6,852.38	14.29%	121301	1033-American Water Works ServiceCo
119788801	Desks (Average cost of cubicles, benches, interior and perimeter offices)	3,410,800.47	2,517,495.55		40,604.77	14.29%	121301	1033-American Water Works ServiceCo
119788802	Architectural and Design services related to H2O Molecule on 5th Floor	192,522.10	142,099.66		2,291.93	14.29%	121301	1033-American Water Works ServiceCo
119788803	Charging stations	28,308.94	20,894.62		337.01	14.29%	121301	1033-American Water Works ServiceCo
119788804	Combination divisible and non divisible workspaces	2,402,625.91	1,773,366.74		28,602.69	14.29%	121301	1033-American Water Works ServiceCo
119788805	Copiers	361,207.12	266,605.25		4,300.08	14.29%	121301	1033-American Water Works ServiceCo
119788806	Design Services and Equipment for Innovation Center Digital Displays	935,050.07	690,156.07		11,131.55	14.29%	121301	1033-American Water Works ServiceCo
119788807	Design/Engineering Services and components for Buildings Security System	334,823.83	247,131.94		3,985.99	14.29%	121301	1033-American Water Works ServiceCo
119788808	Equipment for MailRoom	8,044.86	5,937.81		95.77	14.29%	121301	1033-American Water Works ServiceCo
119788809	Interior Graphics in Building	430,885.49	318,034.58		5,129.59	14.29%	121301	1033-American Water Works ServiceCo
126384773	(LOP Asset #119982536 LOP WO #R80-01P2.18-P-0005) -Laboratory - Fume Hood	29,500.26	27,041.89		491.68	20.00%	121300	1033-American Water Works ServiceCo
126384775	(LOP Asset #119982541 LOP WO #R80-01P2.18-P-0007) -Laboratory - Cabinetry and Countertop	81,254.42	74,483.20		1,354.24	20.00%	121300	1033-American Water Works ServiceCo
126384776	(LOP Asset #125344850 LOP WO #R80-01P2.18-P-0008) -Abraxis ELISA Instrument	31,592.39	28,959.70		526.54	20.00%	121300	1033-American Water Works ServiceCo
126401552	Insight - Agile appliance	154,692.67	114,177.96		1,841.58	14.29%	121301	1033-American Water Works ServiceCo
126401555	Insight - Headsets, keyboard and mouse set	5,548.69	4,095.48		66.05	14.29%	121301	1033-American Water Works ServiceCo
126401558	Insight - Monitors	14,900.07	10,997.60		177.38	14.29%	121301	1033-American Water Works ServiceCo
126401561	Bellia - File cabinets and installation	135,029.49	99,664.60		1,607.49	14.29%	121301	1033-American Water Works ServiceCo
128724573	Computer Hardware and Software - Electronically Delivered Software	(294,000.00)	(294,000.00)		-		121505	1033-American Water Works ServiceCo
129609045	(LOP Asset #128963820 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	4,945.29	4,038.61		82.42	20.00%	121300	1033-American Water Works ServiceCo
129609050	(LOP Asset #128963792 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	24,231.84	19,789.32		403.86	20.00%	121300	1033-American Water Works ServiceCo
129609052	(LOP Asset #128963808 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	6,923.37	2,827.03		57.70	10.00%	121302	1033-American Water Works ServiceCo
129609059	(LOP Asset #128963817 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	2,967.17	2,423.16		49.45	20.00%	121300	1033-American Water Works ServiceCo
129609060	(LOP Asset #128963823 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	20,770.16	12,115.89		247.27	14.29%	121301	1033-American Water Works ServiceCo
129609064	(LOP Asset #128963811 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	7,912.45	3,231.06		65.94	10.00%	121302	1033-American Water Works ServiceCo
129609065	(LOP Asset #128963814 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	6,923.37	2,827.03		57.70	10.00%	121302	1033-American Water Works ServiceCo
130734419	(LOP Asset #130388704 LOP WO #R80-01K1.18-P-0045) -NetApp Upgrade	92,960.38	89,087.03		1,936.67	25.00%	121299	1033-American Water Works ServiceCo

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
131182387	HQO - Nova Invoice #18-1259: F.I. Signs (50 trash, 50 recycling)	3,000.00	1,607.12		35.72	14.29%	121301	1033-American Water Works ServiceCo
131182388	HQO - Bellia Invoice #52172: Compose Bottom Rail End Cap,Frameless Topper,Steel,Glass	7,568.21	4,054.50		90.10	14.29%	121301	1033-American Water Works ServiceCo
131182389	HQO - Bellia Invoice #52069: Jive Table 18x18	511.65	274.05		6.09	14.29%	121301	1033-American Water Works ServiceCo
131182390	HQO - Bellia Invoice #52070: Stool, Bar, Seat Height 30.25"	3,733.77	2,000.25		44.45	14.29%	121301	1033-American Water Works ServiceCo
131182391	HQO - RTS Invoice #412648: Project #158415 Board Room Mic Add	31,613.25	16,935.75		376.35	14.29%	121301	1033-American Water Works ServiceCo
131182392	HQO - Bellia Invoice #52038: Strip, Install, Remove debris for 200 New Haworth Compose Shelves	5,685.00	3,045.60		67.68	14.29%	121301	1033-American Water Works ServiceCo
131182393	HQO - Bellia Invoice #52155: Worksurface Support Panel,xSeries Pedestal,xSeries Pedestal Mobile,Masters Series Fabric tackboard	4,070.71	2,180.70		48.46	14.29%	121301	1033-American Water Works ServiceCo
131182394	HQO - Wildfire Invoice #1360: Acoustic Access Panels on 5th Floor	8,943.71	4,791.19		106.48	14.29%	121301	1033-American Water Works ServiceCo
131182395	HQO - LPT Invoice #104201/9644638: Bowe & Grant Invoice2306 Additional Outlet Circuits	5,312.55	2,846.00		63.25	14.29%	121301	1033-American Water Works ServiceCo
132452479	(LOP Asset #102907423 LOP WO #R80-01P2.16-P-0004) -Laboratory - Analytical Instrument	(3,047.66)	(3,047.66)		-		121300	1033-American Water Works ServiceCo
132452484	(LOP Asset #132208234 LOP WO #I80-010074-02) -server/storage/network Site B	1,776,926.97	1,389,751.43		29,782.73	20.00%	121300	1033-American Water Works ServiceCo
132452485	(LOP Asset #132205844 LOP WO #R80-01P2.18-P-0011) -UPS 93E 40kVA from Applied Power Sy	32,632.75	31,545.00		543.87	20.00%	121300	1033-American Water Works ServiceCo
132452489	(LOP Asset #132208239 LOP WO #R80-01K1.18-P-0043) -Server/Storage/Network-Site B	4,847,021.14	3,790,901.21		81,239.99	20.00%	121300	1033-American Water Works ServiceCo
132452490	(LOP Asset #132205849 LOP WO #R80-01P2.18-P-0012) -Extractors from Horizon Technologie	80,233.44	77,558.99		1,337.22	20.00%	121300	1033-American Water Works ServiceCo
132452494	(LOP Asset #131679684 LOP WO #R80-01M1.18-P-8006) -ExacQ - Alton CC	25,478.58	18,502.34		303.32	14.29%	121301	1033-American Water Works ServiceCo
132452499	(LOP Asset #131679604 LOP WO #R80-01M1.17-P-7016) -Belleville FRCC Cams	10,255.70	9,523.13		122.09	14.29%	121301	1033-American Water Works ServiceCo
132452501	(LOP Asset #131679704 LOP WO #R80-01M1.19-P-9022) -Lenel On-Guard Update	3,629.36	2,108.55		43.45	14.29%	121301	1033-American Water Works ServiceCo
132452510	(LOP Asset #131120009 LOP WO #R80-01M1.20-P-0003) -HQO Lenel Prof Svc	19,110.90	10,438.73		228.21	14.29%	121301	1033-American Water Works ServiceCo
132452512	(LOP Asset #131966992 LOP WO #R80-01K1.19-P-4001) -Server/Storage/Network Site B	105,757.45	82,713.89		1,772.58	20.00%	121300	1033-American Water Works ServiceCo
132452518	(LOP Asset #132205854 LOP WO #R80-01P2.18-P-0013) -Fume Hood Exhaust Fans and Install	11,497.53	11,114.28		191.62	20.00%	121300	1033-American Water Works ServiceCo
132452525	(LOP Asset #132205839 LOP WO #R80-01P2.18-P-0009) -GCMS from Agilent	99,068.17	95,765.90		1,651.13	20.00%	121300	1033-American Water Works ServiceCo
132470994	(LOP Asset #97754559 LOP WO #R80-01K2.15-P-0035) -Computer Hardware and Software - Laptop Computer	(479.78)	(479.78)		-		121299	1033-American Water Works ServiceCo
132471006	(LOP Asset #96327380 LOP WO #R80-01K2.15-P-0017) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(54.38)	(54.38)		-		121299	1033-American Water Works ServiceCo
132536901	(LOP Asset #131816599 LOP WO #R80-01K1.18-P-0020) -OptiPlex 7050 Mini Tower XCTO	705.02	646.12		14.72	25.00%	121299	1033-American Water Works ServiceCo
132536902	(LOP Asset #131679629 LOP WO #R80-01M1.17-P-7021) -McAfeeEnd Point Services (ENS)	44,843.59	39,845.76		555.32	14.29%	121301	1033-American Water Works ServiceCo
132536917	(LOP Asset #131967038 LOP WO #R80-01M1.18-P-8008) -Wireless Locks (Camden)	112,685.31	81,270.65		1,365.86	14.29%	121301	1033-American Water Works ServiceCo
132536921	(LOP Asset #131816602 LOP WO #R80-01K1.18-P-0020) -MACBOOK AIR	1,850.66	1,696.04		38.66	25.00%	121299	1033-American Water Works ServiceCo
132536922	(LOP Asset #131816605 LOP WO #R80-01K1.18-P-0020) -HP Elitebook G2	29,179.97	26,741.75		609.55	25.00%	121299	1033-American Water Works ServiceCo
132536923	(LOP Asset #131816593 LOP WO #R80-01K1.18-P-0020) -Dell Latitude 7490	28,566.85	26,179.83		596.75	25.00%	121299	1033-American Water Works ServiceCo
132536929	(LOP Asset #131816596 LOP WO #R80-01K1.18-P-0020) -Dell Latitude 5590	23,159.65	21,224.47		483.79	25.00%	121299	1033-American Water Works ServiceCo
133066610	(LOP Asset #132819679 LOP WO #R80-01L1.18-P-0001) -Emerson 475 Communicator	19,210.00	18,569.67		320.16	20.00%	121300	1033-American Water Works ServiceCo
133066613	(LOP Asset #132915992 LOP WO #R80-01P1.19-P-0003) -TOC-4200 Analyzer Communication Program	5,220.50	4,176.44		87.01	20.00%	121300	1033-American Water Works ServiceCo
133066617	(LOP Asset #132819799 LOP WO #R80-01N2.19-P-0008) -Office Furniture	3,794.50	3,288.54		63.24	20.00%	121300	1033-American Water Works ServiceCo
133066618	(LOP Asset #132819971 LOP WO #R80-01P1.19-P-0001) -Fume Hood and Exhaust Fan	46,614.63	37,291.68		776.91	20.00%	121300	1033-American Water Works ServiceCo
133066625	(LOP Asset #132915997 LOP WO #R80-01P1.19-P-0004) -Bioanalyzer Instrument-Agilent	20,370.31	16,296.25		339.51	20.00%	121300	1033-American Water Works ServiceCo
133066632	(LOP Asset #132915987 LOP WO #R80-01P1.19-P-0002) -Online TOC Instrument	56,581.95	45,265.53		943.04	20.00%	121300	1033-American Water Works ServiceCo
133230968	(LOP Asset #132205859 LOP WO #R80-01P2.19-P-0001) -Agilent GC	51,752.91	37,089.65		862.55	20.00%	121300	1033-American Water Works ServiceCo
133230970	(LOP Asset #132819976 LOP WO #R80-01P1.19-P-0005) -Quantstudio7	70,994.12	56,795.30		1,183.24	20.00%	121300	1033-American Water Works ServiceCo
133230971	(LOP Asset #132205883 LOP WO #R80-01P2.19-P-0009) -Thermo IC	48,475.56	34,740.84		807.93	20.00%	121300	1033-American Water Works ServiceCo
133230972	(LOP Asset #132819991 LOP WO #R80-01P2.19-P-0006) -Biotage Extractors (3 sets)	111,089.66	79,614.25		1,851.50	20.00%	121300	1033-American Water Works ServiceCo
133230973	(LOP Asset #132072138 LOP WO #R80-01K1.19-P-4004) -Solarwind Upgrade	86,596.20	77,575.78		1,804.09	25.00%	121299	1033-American Water Works ServiceCo
133230974	(LOP Asset #132205871 LOP WO #R80-01P2.19-P-0005) -Biotage XCELVAP	9,275.75	6,647.64		154.60	20.00%	121300	1033-American Water Works ServiceCo
133230975	(LOP Asset #132205868 LOP WO #R80-01P2.19-P-0004) -VICI DBS Hydrogen Generator	20,762.59	14,879.83		346.05	20.00%	121300	1033-American Water Works ServiceCo
133230976	(LOP Asset #132205922 LOP WO #R80-01P2.19-P-0023) -Biotage XCELVAP 2nd	7,387.36	5,294.24		123.13	20.00%	121300	1033-American Water Works ServiceCo
133230977	(LOP Asset #132205892 LOP WO #R80-01P2.19-P-0012) -Thomas UHP Water System	7,101.50	5,089.47		118.36	20.00%	121300	1033-American Water Works ServiceCo
133230978	(LOP Asset #132205880 LOP WO #R80-01P2.19-P-0008) -Applied Power Systems UPS and Batte	2,471.74	1,771.43		41.20	20.00%	121300	1033-American Water Works ServiceCo
133230979	(LOP Asset #132205877 LOP WO #R80-01P2.19-P-0007) -Lab Refridgerators (2)	32,044.52	22,965.25		534.08	20.00%	121300	1033-American Water Works ServiceCo
133230984	(LOP Asset #132405332 LOP WO #R80-01P2.19-P-0011) -Shimadzu HPLCs (2)	132,111.57	94,679.98		2,201.86	20.00%	121300	1033-American Water Works ServiceCo
133230985	(LOP Asset #132819981 LOP WO #R80-01P2.19-P-0002) -Agilent GCMS with PAL/SPME Autosamp	146,616.66	105,075.23		2,443.61	20.00%	121300	1033-American Water Works ServiceCo
133230986	(LOP Asset #132205913 LOP WO #R80-01P2.19-P-0019) -Thomas Spectrophotometer	9,491.91	6,802.60		158.20	20.00%	121300	1033-American Water Works ServiceCo
133230987	(LOP Asset #132916002 LOP WO #R80-01P1.19-P-0006) -UNIFI P-Series and Xevo G2-S Qtof	8,214.85	6,161.13		136.92	20.00%	121300	1033-American Water Works ServiceCo
133230988	(LOP Asset #132205910 LOP WO #R80-01P2.19-P-0018) -Thomas UHP Water System (2nd)	7,523.32	5,391.77		125.39	20.00%	121300	1033-American Water Works ServiceCo
133230989	(LOP Asset #132205919 LOP WO #R80-01P2.19-P-0021) -Jarrell Fume Hood Install	33,299.02	23,864.28		554.99	20.00%	121300	1033-American Water Works ServiceCo
133230990	(LOP Asset #132819986 LOP WO #R80-01P2.19-P-0003) -EST Purge/Traps (2) w/ one Agilent	194,253.84	139,215.24		3,237.57	20.00%	121300	1033-American Water Works ServiceCo
133230991	(LOP Asset #132205901 LOP WO #R80-01P2.19-P-0015) -Agilent GC	51,576.74	36,963.29		859.62	20.00%	121300	1033-American Water Works ServiceCo
133230992	(LOP Asset #132205916 LOP WO #R80-01P2.19-P-0020) -Thomas Fume Hood	16,578.83	11,881.48		276.32	20.00%	121300	1033-American Water Works ServiceCo
133230994	(LOP Asset #132793992 LOP WO #R80-01P2.19-P-0016) -Shimadzu LCMS	387,463.17	277,681.96		6,457.72	20.00%	121300	1033-American Water Works ServiceCo
133230995	(LOP Asset #132205907 LOP WO #R80-01P2.19-P-0017) -Thermo Autosampler	7,939.00	5,689.65		132.32	20.00%	121300	1033-American Water Works ServiceCo
134185972	(LOP Asset #132819819 LOP WO #R80-01N2.19-P-1014) -Headsets & Batteries	46,518.11	37,214.45		775.31	20.00%	121300	1033-American Water Works ServiceCo
134185977	(LOP Asset #131606845 LOP WO #R80-01K1.18-P-0042) -Red Hat Enterprise Linux Server STD	17,746.16	16,267.34		295.77	20.00%	121300	1033-American Water Works ServiceCo
134185978	(LOP Asset #132819824 LOP WO #R80-01N2.19-P-1016) -TV Monitor Replacement	8,091.22	6,472.96		134.86	20.00%	121300	1033-American Water Works ServiceCo
134638205	(LOP Asset #134073972 LOP WO #R80-01M1.20-P-0004) -Dell Mobile Precisio 5540s	51,576.74	36,963.29		859.62	20.00%	121300	1033-American Water Works ServiceCo
134638206	(LOP Asset #134073967 LOP WO #R80-01M1.20-P-0004) -Dell Mobile Precisio 5540s	4,792.63	4,311.55		96.22	25.00%	121299	1033-American Water Works ServiceCo
134638208	(LOP Asset #133518835 LOP WO #R80-01M1.20-P-0008) -MB2020-219 Belleville Lab Camera Replace	4,188.44	2,862.15		69.81	20.00%	121300	1033-American Water Works ServiceCo
134638209	(LOP Asset #134073900 LOP WO #R80-01K1.20-P-5000) -Server for Lab	46,585.48	39,791.74		970.54	25.00%	121299	1033-American Water Works ServiceCo
134638215	(LOP Asset #134073920 LOP WO #R80-01K8.18-P-0007) -AM HQ Workstation Cables	38,231.02	32,032.99		774.75	25.00%	121299	1033-American Water Works ServiceCo
134638216	(LOP Asset #134073895 LOP WO #R80-01K1.19-P-4007) -Network Hardware	19,902.50	17,000.06		414.64	25.00%	121299	1033-American Water Works ServiceCo
134638220	(LOP Asset #132915974 LOP WO #R80-01L1.20-P-0001) -Fluke Process Meter	1,039.31	779.44		17.33	20.00%	121300	1033-American Water Works ServiceCo
134638221	(LOP Asset #134073962 LOP WO #R80-01M1.19-P-9020) -HQO Upgraded Lobby Cameras	10,732.81	9,214.76		216.87	25.00%	121299	1033-American Water Works ServiceCo
134638222	(LOP Asset #132205895 LOP WO #R80-01P2.19-P-0013) -Intercom System for Loading Dock	9,666.62	6,927.73		161.11	20.00%	121300	1033-American Water Works ServiceCo
134638225	(LOP Asset #134073946 LOP WO #R80-01M1.19-P-9009) -Camden, Intercom Box Sale	2,224.05	1,909.46		44.94	25.00%	121299	1033-American Water Works ServiceCo
134997113	(LOP Asset #134503908 LOP WO #R80-01K1.19-P-4003) -Network Project-Phase 1	275,162.30	217,836.85		5,732.55	25.00%	121299	1033-American Water Works ServiceCo
134997114	(LOP Asset #134503913 LOP WO #R80-01K1.19-P-4005) -HQO Lenovo TRUDDR 64gb	304,636.33	241,170.42		6,346.59	25.00%	121299	1033-American Water Works ServiceCo
134997116	(LOP Asset #134503938 LOP WO #R80-01K8.18-P-0001) -AM HQ Network Equipment	455,416.55	379,513.79		9,487.84	25.00%	121299	1033-American Water Works ServiceCo
134997117	(LOP Asset #134820547 LOP WO #R80-01P2.20-P-0003) -Thermo IC	53,839.76	34,995.87		897.33	20.00%	121300	1033-American Water Works ServiceCo
134997118	(LOP Asset #134503958 LOP WO #R80-01M1.20-P-0007) -2020-341 HQO Mail + Bike Room Access	6,733.25	4,152.14		112.22	20.00%	121300	1033-American Water Works ServiceCo
134997119	(LOP Asset #134503953 LOP WO #R80-01K8.18-P-0008) -AM HQ Workstations	377,454.18	314,545.18		7,863.62	25.00%	121299	1033-American Water Works ServiceCo
134997121	(LOP Asset #134667200 LOP WO #R80-01P2.20-P-0010) -Perkin Elmer ICMPS (2nd in 2020)	195,028.64	126,768.67		3,250.48	20.00%	121300	1033-American Water Works ServiceCo
134997122	(LOP Asset #134667190 LOP WO #R80-01P2.20-P-0001) -Perkin Elmer ICPMS	219,110.35	142,421.76		3,651.84	20.00%	121300	1033-American Water Works ServiceCo
134997123	(LOP Asset #134667195 LOP WO #R80-01P2.20-P-0009) -Agilent GCMS	131,871.17	85,716.22		2,197.86	20.00%	121300	1033-American Water Works ServiceCo
134997124	(LOP Asset #116421465 LOP WO #I80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	29,023.12	22,112.82		345.51	14.29%	121301	1033-American Water Works ServiceCo
134997125	(LOP Asset #134503943 LOP WO #R80-01K8.18-P-0002) -AM HQ Phones	301,849.51	251,541.23		6,288.53	25.00%	121299	1033-American Water Works ServiceCo
134997126	(LOP Asset #134820552 LOP WO #R80-01P2.20-P-0006) -Agilent GC	51,032.73	33,171.29		850.55	20.00%	121300	1033-American Water Works ServiceCo
134997128	(LOP Asset #134820542 LOP WO #R80-01P2.20-P-0002) -Cooper-Atkins Temp Monitoring System	25,951.37	16,868.35		432.53	20.00%	121300	1033-American Water Works ServiceCo
134997129	(LOP Asset #132366842 LOP WO #R80-01M1.20-P-0002) -HQO Test Inov Center Wiring	23,196.06	17,783.61		386.60	20.00%	121300	1033-American Water Works ServiceCo
134997130	(LOP Asset #134820557 LOP WO #R80-01P2.20-P-0007) -Metrohm Titrator	14,448.31	9,391.41		240.81	20.00%	121300	1033-American Water Works ServiceCo
134997133	(LOP Asset #134820562 LOP WO #R80-01P2.20-P-0008) -Thomas Sci Aries UHP Water System	8,761.13	5,694.78		146.02	20.00%	121300	1033-American Water Works ServiceCo
135376346	(LOP Asset #135063424 LOP WO #R80-01N2.18-P-0013) -Scranton Floorcovering	4,645.04	3,317.95		55.30	14.29%	121301	1033-American Water Works ServiceCo
135376350	Full Retire (LOP Asset #132819694 LOP WO #R80-01N1.18-P-0002) -Server Room Condensing Unit - Voorhes	16,540.46	9,097.35		137.84	10.00%	121302	1033-American Water Works ServiceCo
135376351	Full Retire (LOP Asset #108803844 LOP WO #R80-01N1.17-P-0002) -Structure - Door or Hatch	28.15	12.64		0.16	6.67%	121310	1033-American Water Works ServiceCo
135376352	Full Retire (LOP Asset #99146140 LOP WO #R80-01N1.15-P-0006) -HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	(62.00)	(33.36)		(0.34)		121310	1033-American Water Works ServiceCo
135376364	Full Retire (LOP Asset #96706173 LOP WO #I80-010043-01) -Computer Hardware and Software - Commercial Off-the-Shelf Software	(90.29)	(90.29)		-		121298	1033-American Water Works ServiceCo
135376368	Full Retire (LOP Asset #96327380 LOP WO #R80-01K2.15-P-0017) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	(54.38)	(54.38)		-		121301	1033-American Water Works ServiceCo
135376372	Full Retire (LOP Asset #108803839 LOP WO #R80-01N1.17-P-0001) -Structure - Door or Hatch	28.15	12.64		0.16	6.67%	121310	1033-American Water Works ServiceCo
135376373	Full Retire (LOP Asset #131679547 LOP WO #R80-01M1.17-P-7005) -HVAC repair	1,954.18	846.93		10.86	6.67%	121310	1033-American Water Works ServiceCo
135376374	Full Retire (LOP Asset #107475685 LOP WO #R80-01P2.17-P-0004) -Laboratory - Analytical Instrument	(124.90)	(124.90)		-		121300	1033-American Water Works ServiceCo
135376379	Full Retire (LOP Asset #99146130 LOP WO #R80-01M1.15-P-5001) -Computer Hardware and Software - Commercial Off-the-Shelf Software	(375.98)	(375.98)		-		121298	1033-American Water Works ServiceCo
135376385	(LOP Asset #135063405 LOP WO #R80-01N2.18-P-0003) -Headsets and Batteries	36,862.32	36,862.32		614.37	20.00%	121300	1033-American Water Works ServiceCo
135376388	Full Retire (LOP Asset #97754559 LOP WO #R80-01K2.15-P-0035) -Computer Hardware and Software - Laptop Computer	(479.78)	(479.78)		-		121298	1033-American Water Works ServiceCo
135376391	Full Retire (LOP Asset #131816661 LOP WO #R80-01M1.16-P-8011) -Security HVAC work	4,699.49	2,219.26		26.11	6.67%	121310	1033-American Water Works ServiceCo
135376392	Full Retire (LOP Asset #117262057 LOP WO #R80-01K1.18-P-0033) -Computer Hardware and Software - Laptop Computer	(586.44)	(586.44)		-		121298	1033-American Water Works ServiceCo
135735844	(LOP Asset #135719232 LOP WO #R80-01P1.20-P-0004) -Agilent 6546 Q-TOF LC/MS System	472,157.03	291,163.48		7,869.29	20.00%	121300	1033-American Water Works ServiceCo
135735845	(LOP Asset #135653906 LOP WO #R80-01K8.20-P-0001) -HQO Additions	22,464.95	19,188.82		468.02	25.00%	121299	1033-American Water Works ServiceCo

Tennessee American Water Company
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CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
135735849	(LOP Asset #135653891 LOP WO #R80-01K8.18-P-0006) -AM HQ Formax Pressure Sealer	61,547.39	51,289.51		1,282.23	25.00%	121299	1033-American Water Works ServiceCo
135735852	(LOP Asset #135653886 LOP WO #R80-01K8.18-P-0004) -AM HQ IOC Equipment	173,327.62	144,439.66		3,610.99	25.00%	121299	1033-American Water Works ServiceCo
135735853	(LOP Asset #135547851 LOP WO #R80-01K2.20-P-5005) -TC57-SATS-KIT-3	147,592.29	143,492.51		4,099.79	33.33%	121298	1033-American Water Works ServiceCo
135735854	(LOP Asset #135547881 LOP WO #R80-01N1.20-P-0005) -HQO 5th Flooor Air Conditioners	77,331.30	25,132.76		644.43	10.00%	121302	1033-American Water Works ServiceCo
135735859	(LOP Asset #135547866 LOP WO #R80-01N1.19-P-0001) -HQO Mail Room Neopost Machine	60,083.44	39,054.21		1,001.39	20.00%	121300	1033-American Water Works ServiceCo
135735861	(LOP Asset #135547848 LOP WO #R80-01K2.20-P-5003) -Q2 2020 PC Purchase	88,933.85	64,847.64		1,852.78	25.00%	121299	1033-American Water Works ServiceCo
135735862	(LOP Asset #135547891 LOP WO #R80-01N1.20-P-0011) -HQO Cafeteria Safety Glass	7,840.95	5,096.57		130.69	20.00%	121300	1033-American Water Works ServiceCo
135735865	(LOP Asset #135547860 LOP WO #R80-01M1.20-P-0010) -MB20-295 Haddon D Cntr DR-LAB	967.69	705.60		20.16	25.00%	121299	1033-American Water Works ServiceCo
135735866	(LOP Asset #135547854 LOP WO #R80-01K8.20-P-5002) -Logitech BRIO 4K Ultra HD webcam	4,584.29	4,456.95		127.35	33.33%	121298	1033-American Water Works ServiceCo
135735868	(LOP Asset #135547886 LOP WO #R80-01N1.20-P-0008) -HQO Kitchen Equipment	14,912.15	9,692.92		248.54	20.00%	121300	1033-American Water Works ServiceCo
135735870	(LOP Asset #135653926 LOP WO #R80-01M1.19-P-9024) -Satellite Phones	10,105.17	8,631.50		210.53	25.00%	121299	1033-American Water Works ServiceCo
135735872	(LOP Asset #135653876 LOP WO #R80-01K1.19-P-4008) -HQO Technology Additions	218,476.84	186,615.61		4,551.60	25.00%	121299	1033-American Water Works ServiceCo
135735877	(LOP Asset #135547871 LOP WO #R80-01N1.19-P-0005) -HQO 20 Embody Chairs	17,724.06	8,229.00		211.00	14.29%	121301	1033-American Water Works ServiceCo
135735878	(LOP Asset #135547857 LOP WO #R80-01M1.20-P-0010) -MB20-295 Haddon D Cntr DR-MAT	329.62	240.37		6.86	25.00%	121299	1033-American Water Works ServiceCo
135735880	(LOP Asset #135547876 LOP WO #R80-01N1.19-P-0006) -HQO Bellia Office Furniture 4N425	5,408.19	2,510.86		64.38	14.29%	121301	1033-American Water Works ServiceCo
136891616	(LOP Asset #136775492 LOP WO #R80-01P2.21-P-0001) -Thermo IC	47,236.89	25,192.96		787.28	20.00%	121300	1033-American Water Works ServiceCo
136891617	(LOP Asset #136338099 LOP WO #R80-01P1.19-P-0007) -PMA-Lite LED Photolysis Device	2,410.32	1,807.70		40.18	20.00%	121300	1033-American Water Works ServiceCo
136891618	(LOP Asset #136330595 LOP WO #R80-01K2.20-P-5006) -Q4 2020 PC Purchases	145,378.54	137,301.95		4,038.29	33.33%	121298	1033-American Water Works ServiceCo
136891620	(LOP Asset #136775489 LOP WO #R80-01P2.20-P-0014) -Glaenzer install 93E UPS	5,186.58	2,766.12		86.45	20.00%	121300	1033-American Water Works ServiceCo
136891621	(LOP Asset #136338104 LOP WO #R80-01P2.19-P-0010) -Glaenzer Elec UPS Outlet install	6,318.28	4,528.10		105.31	20.00%	121300	1033-American Water Works ServiceCo
136891622	(LOP Asset #136775486 LOP WO #R80-01P2.20-P-0011) -Agilent GC (2nd)	46,411.06	24,752.64		773.52	20.00%	121300	1033-American Water Works ServiceCo
136891623	(LOP Asset #136775498 LOP WO #R80-01P2.21-P-0005) -Hach DR6000	8,148.05	4,345.60		135.80	20.00%	121300	1033-American Water Works ServiceCo
136891624	(LOP Asset #136338079 LOP WO #R80-01N1.19-P-0002) -HQO Mail Room Binding Machine	1,508.16	980.33		25.14	20.00%	121300	1033-American Water Works ServiceCo
136891625	(LOP Asset #136775495 LOP WO #R80-01P2.21-P-0003) -Shimadzu Nitrogen Generator	36,624.68	19,533.12		610.41	20.00%	121300	1033-American Water Works ServiceCo
136891626	(LOP Asset #136338089 LOP WO #R80-01N1.20-P-0003) -HQO Adjustable Tables, Cafe Chairs	7,004.96	3,252.23		83.39	14.29%	121301	1033-American Water Works ServiceCo
136891629	(LOP Asset #136338109 LOP WO #R80-01P2.20-P-0005) -AGS Sci Mercury Analyzer	49,199.86	31,979.97		820.00	20.00%	121300	1033-American Water Works ServiceCo
136891630	(LOP Asset #136338094 LOP WO #R80-01N1.20-P-0004) -HQO Projector Outlet	6,484.41	4,214.84		108.08	20.00%	121300	1033-American Water Works ServiceCo
137311617	(LOP Asset #137182394 LOP WO #R80-01K1.20-P-5012) -AM Client License - ALEOS devices	15,188.31	14,344.52		421.89	33.33%	121298	1033-American Water Works ServiceCo
137311618	(LOP Asset #137014491 LOP WO #R80-01P1.20-P-0003) -TSG Series Refrigerator	9,980.46	5,821.90		166.34	20.00%	121300	1033-American Water Works ServiceCo
137311619	(LOP Asset #137182411 LOP WO #R80-01P2.21-P-0002) -Biotage Extractors	124,207.61	66,244.11		2,070.13	20.00%	121300	1033-American Water Works ServiceCo
137311620	(LOP Asset #137014481 LOP WO #R80-01P1.20-P-0001) -FlowCam cyanobacterial imaging unit	99,693.65	61,477.73		1,661.56	20.00%	121300	1033-American Water Works ServiceCo
137311621	(LOP Asset #137014476 LOP WO #R80-01P1.18-P-0015) -MicroStation	36,299.12	22,384.47		604.99	20.00%	121300	1033-American Water Works ServiceCo
137311622	(LOP Asset #137014453 LOP WO #R80-01K2.21-P-6007) -Dell Precision 7920	11,619.28	7,746.24		242.07	25.00%	121299	1033-American Water Works ServiceCo
137311623	(LOP Asset #137182401 LOP WO #R80-01N1.20-P-0010) -HQO New Furniture for 2nd Floor	519,961.61	241,410.77		6,190.02	14.29%	121301	1033-American Water Works ServiceCo
137311626	(LOP Asset #137014460 LOP WO #R80-01K2.21-P-6007) -Caphyon Advanced Installer	8,736.93	7,766.15		242.69	33.33%	121298	1033-American Water Works ServiceCo
137311628	(LOP Asset #137014486 LOP WO #R80-01P1.20-P-0002) -Rotina 420 Centrifuge	11,449.42	7,060.45		190.83	20.00%	121300	1033-American Water Works ServiceCo
137311629	(LOP Asset #137182406 LOP WO #R80-01P2.20-P-0015) -Shimadzu LCMS	395,446.23	210,904.64		6,590.77	20.00%	121300	1033-American Water Works ServiceCo
137314830	(LOP Asset #137014463 LOP WO #R80-01M1.21-P-6002) -Physical Security Field Equipment	4,904.55	3,241.43		97.83	25.00%	121299	1033-American Water Works ServiceCo
138240485	(LOP Asset# 137836600 LOP WO# R80-01K1.21-P-6005) -Microsoft Server Licensing 2021	593,879.02	233,309.66		7,069.99	14.29%	121301	1033-American Water Works ServiceCo
138485939	(LOP Asset# 138436569 LOP WO# R80-01L2.19-P-0001) -Testing Equipment - Omicron	55,081.85	44,065.46		918.03	20.00%	121300	1033-American Water Works ServiceCo
138485940	(LOP Asset# 138436584 LOP WO# R80-01L2.20-P-0003) -GEO LEVALIGN EXPERT	31,896.81	19,138.05		531.61	20.00%	121300	1033-American Water Works ServiceCo
138485942	(LOP Asset# 138233278 LOP WO# R80-01P1.20-P-0005) -Miscellaneous Lab Equipment	54,290.21	25,335.49		904.84	20.00%	121300	1033-American Water Works ServiceCo
138485943	(LOP Asset# 138436579 LOP WO# R80-01L2.20-P-0002) -T860 Infrared Cameras	54,664.29	32,798.53		911.07	20.00%	121300	1033-American Water Works ServiceCo
138485944	(LOP Asset# 138233281 LOP WO# R80-01P1.21-P-0001) -Nitrogen Generator	20,416.94	9,527.84		340.28	20.00%	121300	1033-American Water Works ServiceCo
138486771	(LOP Asset# 138436574 LOP WO# R80-01L2.20-P-0001) -IRIS-MX System	93,909.11	64,171.18		1,565.15	20.00%	121300	1033-American Water Works ServiceCo
138862997	(LOP Asset# 132793992 LOP WO# R80-01P2.19-P-0016) -Shimadzu LCMS	(1,051.00)	(753.25)		(17.52)		121300	1033-American Water Works ServiceCo
138862998	(LOP Asset# 138566989 LOP WO# R80-01P1.21-P-0002) -Furniture for Delran Lab	8,447.12	3,117.36		100.56	14.29%	121301	1033-American Water Works ServiceCo
140255529	(LOP Asset # 69743777 LOP WO# I80-010001-01) -Computer Hardware and Software - Electronically Delivered Software	4,929,061.36	4,746,621.09		36,488.06	14.29%	121301	1033-American Water Works ServiceCo
140255538	(LOP Asset # 69928320 LOP WO# I80-010057-14) -Computer Hardware and Software - Custom Software	602,168.18	597,387.55		2,390.31	33.33%	121298	1033-American Water Works ServiceCo
140255547	(LOP Asset # 70025351 LOP WO# I80-010057-02) -Computer Hardware and Software - Custom Software	608,169.68	594,924.01		2,649.14	33.33%	121298	1033-American Water Works ServiceCo
140255556	(LOP Asset #71270912LOP WO #I80-010057-16)-Computer Hardware and Software - Custom Software	1,449,601.62	1,415,713.80		6,777.57	33.33%	121298	1033-American Water Works ServiceCo
140255583	(LOP Asset #117258759 LOP WO #R80-01K1.17-P-2012) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	1,585.05	1,151.07		18.87	14.29%	121301	1033-American Water Works ServiceCo
140255655	(LOP Asset #117258926 LOP WO #R80-01K1.17-P-2027) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	6,293.68	4,570.41		74.93	14.29%	121301	1033-American Water Works ServiceCo
140255664	(LOP Asset #131679694 LOP WO #R80-01M1.18-P-8009) -Lenel software upgrade	30,079.28	20,632.84		363.32	14.29%	121301	1033-American Water Works ServiceCo
140255691	(LOP Asset #131967047 LOP WO #R80-01M1.20-P-0005) -Haddon Heights Data Lenel upgrade	23,011.81	11,771.45		274.15	14.29%	121301	1033-American Water Works ServiceCo
140255700	(LOP Asset #131679654 LOP WO #R80-01M1.17-P-7026) -Sailpoint-Lenel Integration	44,194.52	37,130.77		543.36	14.29%	121301	1033-American Water Works ServiceCo
140255709	(LOP Asset #131679664 LOP WO #R80-01M1.18-P-8001) -Exacq non-prod environment	4,653.19	3,575.99		56.70	14.29%	121301	1033-American Water Works ServiceCo
140376889	(LOP Asset# 139908056 LOP WO# R80-01K2.20-P-5004) -Dell Prec. Mobile 5550	14,722.88	9,815.28		408.97	33.33%	121298	1033-American Water Works ServiceCo
140376890	(LOP Asset# 140063081 LOP WO# R80-01N1.21-P-0001) -HQO 5 South Modifications	316,155.68	90,330.24		3,763.76	14.29%	121301	1033-American Water Works ServiceCo
140376891	(LOP Asset# 139908083 LOP WO# R80-01P3.19-P-0001) -InVizion Implementation - 5 year plan	105,428.49	70,285.63		1,757.14	20.00%	121300	1033-American Water Works ServiceCo
140376892	(LOP Asset# 139908074 LOP WO# R80-01K2.20-P-5004) -Mac Book Pro	2,167.83	1,445.25		60.22	33.33%	121298	1033-American Water Works ServiceCo
140376893	(LOP Asset# 139908065 LOP WO# R80-01K2.20-P-5004) -Surface Pro 7	1,641.79	1,094.53		45.61	33.33%	121298	1033-American Water Works ServiceCo
140376894	(LOP Asset# 139908038 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	1,603.37	1,068.95		44.54	33.33%	121298	1033-American Water Works ServiceCo
140376895	(LOP Asset# 139908062 LOP WO# R80-01K2.20-P-5004) -Apple 11-inch iPad Pro	11,240.87	7,493.93		312.25	33.33%	121298	1033-American Water Works ServiceCo
140376896	(LOP Asset# 139908053 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	9,166.78	6,111.16		254.64	33.33%	121298	1033-American Water Works ServiceCo
140376897	(LOP Asset# 139908044 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	1,603.37	1,068.95		44.54	33.33%	121298	1033-American Water Works ServiceCo
140376898	(LOP Asset# 139908059 LOP WO# R80-01K2.20-P-5004) -Cisco IP Conference Phone 8832	917.46	611.64		25.49	33.33%	121298	1033-American Water Works ServiceCo
140376899	(LOP Asset# 139908047 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5500	1,875.32	1,250.18		52.10	33.33%	121298	1033-American Water Works ServiceCo
140376900	(LOP Asset# 139908041 LOP WO# R80-01K2.20-P-5004) -Apple 10.2-inch iPad	2,918.85	1,945.92		81.08	33.33%	121298	1033-American Water Works ServiceCo
140376901	(LOP Asset# 139908068 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5420	2,615.92	1,743.94		72.67	33.33%	121298	1033-American Water Works ServiceCo
140376902	(LOP Asset# 139908077 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	1,798.13	1,198.79		49.95	33.33%	121298	1033-American Water Works ServiceCo
140376903	(LOP Asset# 139908035 LOP WO# R80-01K2.20-P-5004) -Dell OptiPlex 7070 SFF	4,348.73	2,899.19		120.80	33.33%	121298	1033-American Water Works ServiceCo
140376904	(LOP Asset# 139908080 LOP WO# R80-01K2.20-P-5004) -Apple 12.9-inch iPad Pro 11	1,552.75	1,035.13		43.14	33.33%	121298	1033-American Water Works ServiceCo
140376905	(LOP Asset# 139908071 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	1,798.13	1,198.79		49.95	33.33%	121298	1033-American Water Works ServiceCo
140376906	(LOP Asset# 139908050 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	30,588.32	20,392.22		849.68	33.33%	121298	1033-American Water Works ServiceCo
140634030	(LOP Asset# 140488044 LOP WO# R80-01N1.20-P-0012) -HQO Cubicle Wiring Northeast Electrical	34,082.99	26,509.00		946.75	20.00%	121300	1033-American Water Works ServiceCo
141288982	(LOP Asset# 140940759 LOP WO# R80-01K1.21-P-6002) -7420 - i7- 32- 512	20,912.59	14,522.63		580.90	33.33%	121298	1033-American Water Works ServiceCo
141288983	(LOP Asset# 141174558 LOP WO# R80-01K1.20-P-5009) -802.11ac W2 AP	7,668.91	4,686.56		213.02	33.33%	121298	1033-American Water Works ServiceCo
141288985	(LOP Asset# 140940707 LOP WO# R80-01K2.20-P-5007) -Apple 11-in iPad Pro Wi-Fi 2nd gen	4,275.93	2,613.08		118.77	33.33%	121298	1033-American Water Works ServiceCo
141288987	(LOP Asset# 140940675 LOP WO# R80-01K1.20-P-5008) -Canon Uniflow Rollout-2020	287,176.03	271,221.80		7,977.11	33.33%	121298	1033-American Water Works ServiceCo
141288988	(LOP Asset# 140940837 LOP WO# R80-01P2.21-P-0009) -Ehret Dishwasher Install (3)	6,404.59	2,561.77		106.74	20.00%	121300	1033-American Water Works ServiceCo
141288989	(LOP Asset# 140940713 LOP WO# R80-01K2.20-P-5007) -OCULUS QUEST2	5,674.52	3,467.77		157.62	33.33%	121298	1033-American Water Works ServiceCo
141288990	(LOP Asset# 140940663 LOP WO# R80-01K1.20-P-5005) -Poly Studio Integration	51,338.12	31,373.32		1,426.06	33.33%	121298	1033-American Water Works ServiceCo
141288991	(LOP Asset# 140940762 LOP WO# R80-01K2.21-P-6002) -Poly TC8	785.99	545.80		21.83	33.33%	121298	1033-American Water Works ServiceCo
141288994	(LOP Asset# 140940832 LOP WO# R80-01P2.21-P-0007) -Thomas Labconco Dishwashers (3)	45,185.56	18,074.17		753.09	20.00%	121300	1033-American Water Works ServiceCo
141288997	(LOP Asset# 140940756 LOP WO# R80-01K2.21-P-6002) -5520 -i7-32-512	21,710.06	15,076.45		603.05	33.33%	121298	1033-American Water Works ServiceCo
141288998	(LOP Asset# 140940745 LOP WO# R80-01K2.21-P-6001) -5520 -i7-32-512	143,847.90	99,894.37		3,995.77	33.33%	121298	1033-American Water Works ServiceCo
141289000	(LOP Asset# 140940669 LOP WO# R80-01K1.20-P-5005) -Audiocodes SW	14,634.64	8,943.43		406.51	33.33%	121298	1033-American Water Works ServiceCo
141289002	(LOP Asset# 140940657 LOP WO# R80-01K1.20-P-5005) -Hazlet Conf Room Upgrade	55,967.15	10,260.58		466.39	10.00%	121500	1033-American Water Works ServiceCo
141289003	(LOP Asset# 141174571 LOP WO# R80-01K1.20-P-5014) -IBM FLASHSYSTEM V7000	118,623.99	72,492.42		3,295.11	33.33%	121298	1033-American Water Works ServiceCo
141289004	(LOP Asset# 140940695 LOP WO# R80-01K2.20-P-5007) -IN3 CM INSTA360 PRO BUNDLE	5,815.45	3,553.88		161.54	33.33%	121298	1033-American Water Works ServiceCo
141289005	(LOP Asset# 140940701 LOP WO# R80-01K2.20-P-5007) -RICOH THETA Z1	21,308.45	13,021.80		591.90	33.33%	121298	1033-American Water Works ServiceCo
141289007	(LOP Asset# 141174564 LOP WO# R80-01K1.20-P-5014) -THINKSYSTEM SR850 Server	485,423.83	296,647.91		13,484.00	33.33%	121298	1033-American Water Works ServiceCo
141289010	(LOP Asset# 140940648 LOP WO# R80-01K1.20-P-5005) -280G/A TEST SET	4,514.33	2,758.80		125.40	33.33%	121298	1033-American Water Works ServiceCo
141289011	(LOP Asset# 140940698 LOP WO# R80-01K2.20-P-5007) -Apple 12.9-in iPad Pro Wi-Fi 4t gen	5,227.26	3,194.40		145.20	33.33%	121298	1033-American Water Works ServiceCo
141289012	(LOP Asset# 141174553 LOP WO# R80-01K1.20-P-5009) -Cisco C1111 ISR routers	2,201.76	1,345.52		61.16	33.33%	121298	1033-American Water Works ServiceCo
141289013	(LOP Asset# 140940660 LOP WO# R80-01K1.20-P-5005) -HQO Boardroom Upgrade	202,701.71	37,161.96		1,689.18	10.00%	121500	1033-American Water Works ServiceCo
141289016	(LOP Asset# 140940812 LOP WO# R80-01L2.21-P-0002) -Iris CM	32,686.60	13,619.48		544.78	20.00%	121501	1033-American Water Works ServiceCo
141289017	(LOP Asset# 140940704 LOP WO# R80-01K2.20-P-5007) -MS Surface Tablet	5,686.15	3,474.90		157.95	33.33%	121298	1033-American Water Works ServiceCo
141289019	(LOP Asset# 140940765 LOP WO# R80-01K2.21-P-6002) -Poly G7500	4,498.92	3,124.25		124.97	33.33%	121298	1033-American Water Works ServiceCo
141289020	(LOP Asset# 140940728 LOP WO# R80-01K2.21-P-6001) -Prec. Mobile 7750 - i9-32-1TB	4,553.31	3,162.00		126.48	33.33%	121298	1033-American Water Works ServiceCo
141289024	(LOP Asset# 141174538 LOP WO# R80-01K1.20-P-5007) -Cisco Expressway Server	197,147.71	120,479.16		5,476.32	33.33%	121298	1033-American Water Works ServiceCo
141289026	(LOP Asset# 141174574 LOP WO# R80-01K1.20-P-5014) -IBM FLASHSYSTEM 7200	187,763.39	114,744.30		5,215.65	33.33%	121298	1033-American Water Works ServiceCo

Tennessee American Water Company
Docket No. 24-00032
CAD 01-095 - part b
Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
141289027	LOP Asset# 140940733 LOP WO# R80-01K2.21-P-6001) -OptiPlex 7080 Small Form Factor	40,904.62	28,406.00		1,136.24	33.33%	121298	1033-American Water Works ServiceCo
141289028	LOP Asset# 140940753 LOP WO# R80-01K2.21-P-6002) -Prec. Mobile 7750 - i9-32-1TB	11,147.44	7,741.25		309.65	33.33%	121298	1033-American Water Works ServiceCo
141289029	LOP Asset# 140940685 LOP WO# R80-01K1.21-P-6002) -Privilege Access Management (PAM)	266,742.28	185,237.72		7,409.50	33.33%	121298	1033-American Water Works ServiceCo
141289030	LOP Asset# 140940842 LOP WO# R80-01P2.21-P-0010) -Thomas Aries Water System	17,351.14	6,940.48		289.18	20.00%	121300	1033-American Water Works ServiceCo
141289034	LOP Asset# 140940672 LOP WO# R80-01K1.20-P-5005) -Crestron Fusion SW	39,042.03	23,859.00		1,084.50	33.33%	121298	1033-American Water Works ServiceCo
141289035	LOP Asset# 140940654 LOP WO# R80-01K1.20-P-5005) -Haddon AV Wiring	145,235.57	26,626.60		1,210.30	10.00%	121500	1033-American Water Works ServiceCo
141289037	LOP Asset# 140940716 LOP WO# R80-01K2.20-P-5007) -Leica BLK360 - 3D scanner - Wi-Fi	23,137.66	14,139.65		642.71	33.33%	121298	1033-American Water Works ServiceCo
141289038	LOP Asset# 140940739 LOP WO# R80-01K2.21-P-6001) -Microsoft Surface Pro 7+	3,792.67	2,633.76		105.35	33.33%	121298	1033-American Water Works ServiceCo
141289039	LOP Asset# 140940639 LOP WO# R80-01K1.20-P-5005) -Poly - Plantronics Voyager 4220	6,388.52	3,904.12		177.46	33.33%	121298	1033-American Water Works ServiceCo
141289040	LOP Asset# 140940817 LOP WO# R80-01L2.21-P-0003) -Power Quality Analyzer	11,472.50	4,780.24		191.21	20.00%	121501	1033-American Water Works ServiceCo
141289042	LOP Asset# 141174529 LOP WO# R80-01K1.20-P-5006) -Solarwinds Software	13,686.56	8,363.97		380.18	33.33%	121298	1033-American Water Works ServiceCo
141289043	LOP Asset# 140940736 LOP WO# R80-01K2.21-P-6001) -7420 - i7- 32- 512	101,098.79	70,207.50		2,808.30	33.33%	121298	1033-American Water Works ServiceCo
141289045	LOP Asset# 141174561 LOP WO# R80-01K1.20-P-5009) -Cisco 9410R Chassis switch	86,205.44	52,681.11		2,394.59	33.33%	121298	1033-American Water Works ServiceCo
141289046	LOP Asset# 141174547 LOP WO# R80-01K1.20-P-5007) -Cisco ISR 4450 router	310,235.19	189,588.17		8,617.65	33.33%	121298	1033-American Water Works ServiceCo
141289048	LOP Asset# 141174577 LOP WO# R80-01K1.20-P-5014) -IBM SPECTRUM CONTROL STANDARD SE	170,414.38	104,142.09		4,733.73	33.33%	121298	1033-American Water Works ServiceCo
141289049	LOP Asset# 141037116 LOP WO# R80-01P2.21-P-0008) -Jarrell Fume Hood Install (4)	101,904.41	40,761.83		1,698.41	20.00%	121300	1033-American Water Works ServiceCo
141289050	LOP Asset# 140940651 LOP WO# R80-01K1.20-P-5005) -Lenovo ThinkSmart View	1,695.22	1,035.98		47.09	33.33%	121298	1033-American Water Works ServiceCo
141289051	LOP Asset# 141174550 LOP WO# R80-01K1.20-P-5007) -Nuance Software	464,325.24	283,754.30		12,897.93	33.33%	121298	1033-American Water Works ServiceCo
141289052	LOP Asset# 140940748 LOP WO# R80-01K2.21-P-6002) -OptiPlex 7490 AIO	76,600.91	53,195.05		2,127.80	33.33%	121298	1033-American Water Works ServiceCo
141289053	LOP Asset# 140940666 LOP WO# R80-01K1.20-P-5005) -Poly - Real Connect Clarati	14,920.64	9,118.13		414.46	33.33%	121298	1033-American Water Works ServiceCo
141289055	LOP Asset# 140940822 LOP WO# R80-01L2.21-P-0004) -Ultraprobe 9000	6,266.59	2,611.02		104.45	20.00%	121501	1033-American Water Works ServiceCo
141289056	LOP Asset# 140940807 LOP WO# R80-01L2.21-P-0001) -VIBGUARD	43,831.34	18,263.01		730.52	20.00%	121501	1033-American Water Works ServiceCo
141289058	LOP Asset# 140940742 LOP WO# R80-01K2.21-P-6001) -7410 2 in 1 i7-16-256 w/pen	7,248.62	5,033.75		201.35	33.33%	121298	1033-American Water Works ServiceCo
141289061	LOP Asset# 141174522 LOP WO# R80-01K1.20-P-5006) -DMP Paneling	5,170.48	3,159.73		143.62	33.33%	121298	1033-American Water Works ServiceCo
141289062	LOP Asset# 140940710 LOP WO# R80-01K2.20-P-5007) -HOLO LENS 2 SMART GLASS	42,071.80	25,710.52		1,168.66	33.33%	121298	1033-American Water Works ServiceCo
141289064	LOP Asset# 140940722 LOP WO# R80-01K2.20-P-5007) -LEICA BLK3D	17,839.29	10,901.80		495.53	33.33%	121298	1033-American Water Works ServiceCo
141289067	LOP Asset# 140940827 LOP WO# R80-01P2.21-P-0006) -Thomas Labconco Fume Hoods (4)	60,484.28	24,193.68		1,008.07	20.00%	121300	1033-American Water Works ServiceCo
141289068	LOP Asset# 140940719 LOP WO# R80-01K2.20-P-5007) -BRADY I5100 PRINTER	17,084.00	10,440.23		474.55	33.33%	121298	1033-American Water Works ServiceCo
141289069	LOP Asset# 140940690 LOP WO# R80-01K2.20-P-5007) -BTO MBP 16 2.3/8C 64G 1TB 5500M 8G	21,754.62	13,294.49		604.29	33.33%	121298	1033-American Water Works ServiceCo
141289070	LOP Asset# 140940725 LOP WO# R80-01K2.20-P-5007) -CYCLONE REGISTER 360 (BLK EDITION) PERM	2,950.42	1,803.05		81.95	33.33%	121298	1033-American Water Works ServiceCo
141289072	LOP Asset# 140940802 LOP WO# R80-01L1.20-P-0003) -Ignition Custom Package	78,371.69	69,663.71		2,176.99	33.33%	121298	1033-American Water Works ServiceCo
141289073	LOP Asset# 141174535 LOP WO# R80-01K1.20-P-5006) -Lenel Software	30,247.43	18,484.56		840.20	33.33%	121298	1033-American Water Works ServiceCo
141289074	LOP Asset# 141174532 LOP WO# R80-01K1.20-P-5006) -Lighthouse Software	218,139.13	133,307.24		6,059.42	33.33%	121298	1033-American Water Works ServiceCo
141290411	LOP Asset# 140801369 LOP WO# R80-01K2.21-P-6010) -Cell Booster	3,678.80	3,065.69		102.19	33.33%	121298	1033-American Water Works ServiceCo
141667901	LOP Asset# 141498544 LOP WO# R80-01N2.19-P-0005) -HVAC - Non Warranty Repairs	72,484.26	57,987.39		1,208.07	20.00%	121302	1033-American Water Works ServiceCo
141667903	LOP Asset# 141498556 LOP WO# R80-01N2.20-P-0002) -Johnson Control - Non Warranty Repairs	61,489.54	10,760.61		512.41	10.00%	121302	1033-American Water Works ServiceCo
141667904	LOP Asset# 141498539 LOP WO# R80-01N2.19-P-0002) -USB Batterty Service and Repairs	14,699.17	14,209.20		244.98	20.00%	121300	1033-American Water Works ServiceCo
141667906	LOP Asset# 141498572 LOP WO# R80-01N2.21-P-0004) -Headsets	37,144.59	13,000.67		619.08	20.00%	121300	1033-American Water Works ServiceCo
141667907	LOP Asset# 141498567 LOP WO# R80-01N2.21-P-0001) -Johnson Controls - Non Warranty Repairs	21,984.82	3,847.41		183.21	10.00%	121302	1033-American Water Works ServiceCo
141667908	LOP Asset# 141498549 LOP WO# R80-01N2.19-P-1017) -UPS Battery Service & Repairs	10,405.65	3,642.03		173.43	20.00%	121300	1033-American Water Works ServiceCo
141667909	LOP Asset# 141498562 LOP WO# R80-01N2.20-P-0003) -UPS Batteries & Parts	48,530.30	16,985.64		808.84	20.00%	121300	1033-American Water Works ServiceCo
142560600	LOP Asset# 140940745 LOP WO# R80-01K2.21-P-6001) -5520 -i7-32-512	-	5,699.58		(162.85)		121300	1033-American Water Works ServiceCo
142560601	LOP Asset# 140940648 LOP WO# R80-01K1.20-P-5005) -280G/A TEST SET	-	195.15		(7.51)		121299	1033-American Water Works ServiceCo
142560602	LOP Asset# 140940736 LOP WO# R80-01K2.21-P-6001) -7420 - i7- 32- 512	-	4,477.41		(194.67)		121299	1033-American Water Works ServiceCo
142560603	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	-	2,335.92		(212.36)		121298	1033-American Water Works ServiceCo
142560604	LOP Asset# 140940756 LOP WO# R80-01K2.21-P-6002) -5520 -i7-32-512	-	961.51		(41.81)		121299	1033-American Water Works ServiceCo
142560605	LOP Asset# 140940742 LOP WO# R80-01K2.21-P-6001) -7410 2 in 1 i7-16-256 w/pen	-	321.00		(13.96)		121299	1033-American Water Works ServiceCo
142560733	LOP Asset# 142225650 LOP WO# R80-01M1.21-P-6001) -Smart Lock System	17,573.54	8,493.84		292.89	20.00%	121300	1033-American Water Works ServiceCo
142560734	LOP Asset# 142225638 LOP WO# R80-01K1.20-P-5004) -Misc. IOC Equipment	462.45	244.09		12.85	33.33%	121298	1033-American Water Works ServiceCo
142560737	LOP Asset# 142225655 LOP WO# R80-01M1.21-P-6003) -Physical Security Systems Enhancements	134,022.05	69,803.18		2,792.13	25.00%	121299	1033-American Water Works ServiceCo
143219682	LOP Asset# 128963780 LOP WO# R80-01K2.19-P-0003) -Dell 7490-i7/16/256	(947.36)	(947.36)		-		121299	1033-American Water Works ServiceCo
143219688	LOP Asset# 134503923 LOP WO# R80-01K2.20-P-5000) -Q1 2020 PC Purchase	(102.57)	(102.57)		-		121298	1033-American Water Works ServiceCo
143219694	LOP Asset# 117258745 LOP WO# R80-01K1.17-P-2008) -Computer Hardware and Software - Server	(410.55)	(410.55)		-		121299	1033-American Water Works ServiceCo
143219698	LOP Asset# 140063081 LOP WO# R80-01N1.21-P-0001) -HQO 5 South Modifications	(3,582.60)	(1,023.60)		(42.65)		121301	1033-American Water Works ServiceCo
143219700	LOP Asset# 105557512 LOP WO# R80-01K2.16-P-1005) -Computer Hardware and Software - Laptop Computer	(12,737.90)	(12,737.90)		-		121298	1033-American Water Works ServiceCo
143219701	LOP Asset# 116421448 LOP WO# I80-010074-01) -Computer Hardware and Software - Data Storage	(42,346.97)	(42,346.97)		-		121299	1033-American Water Works ServiceCo
143219705	LOP Asset# 137014463 LOP WO# R80-01M1.21-P-6002) -Physical Secuirty Field Equipment	26,814.37	18,434.85		558.64	25.00%	121299	1033-American Water Works ServiceCo
143818081	LOP Asset# 143588694 LOP WO# R80-01N1.19-P-0004) -HQO Tool Cart for Facilities	4,803.57	3,122.33		80.06	20.00%	121300	1033-American Water Works ServiceCo
143818082	LOP Asset# 143769787 LOP WO# R80-01N2.19-P-0003) -UPS Battery Service & Repairs	2,967.75	2,868.82		49.46	20.00%	121300	1033-American Water Works ServiceCo
143818083	LOP Asset# 137182406 LOP WO# R80-01P2.20-P-0015) -Shimadzu LCMS	(10,174.51)	(5,426.41)		(169.58)		121300	1033-American Water Works ServiceCo
143818084	LOP Asset# 143769817 LOP WO# R80-01P2.20-P-0013) -APS 93E UPS	25,797.85	13,758.83		429.97	20.00%	121300	1033-American Water Works ServiceCo
143818086	LOP Asset# 143769811 LOP WO# R80-01P2.20-P-0012) -Ehret Tepid Safety Shower Project	12,001.58	6,400.88		200.03	20.00%	121300	1033-American Water Works ServiceCo
143818087	LOP Asset# 143769806 LOP WO# R80-01P2.18-P-0010) -Facility Upgrades - Tank pad chain	1,579.62	763.43		13.16	10.00%	121302	1033-American Water Works ServiceCo
143818088	LOP Asset# 143769794 LOP WO# R80-01N2.19-P-0007) -Foyer Intercom w Camera	3,853.10	3,403.60		64.22	20.00%	121300	1033-American Water Works ServiceCo
143818089	LOP Asset# 143588699 LOP WO# R80-01N1.20-P-0002) -HQO Bellia Office Furniture 2N423	16,430.35	7,628.39		195.60	14.29%	121301	1033-American Water Works ServiceCo
144283298	LOP Asset# 143903262 LOP WO# R80-01P3.19-P-0002) -Equipment for WW Traning Center	6,946.94	3,473.43		115.78	20.00%	121300	1033-American Water Works ServiceCo
144283299	LOP Asset# 144223530 LOP WO# R80-01N1.21-P-0003) -HQO Penthouse HVAC	140,167.20	25,697.32		1,168.06	10.00%	121302	1033-American Water Works ServiceCo
144283300	LOP Asset# 141498572 LOP WO# R80-01N2.21-P-0004) -Headsets	1,167.23	408.49		19.46	20.00%	121300	1033-American Water Works ServiceCo
144283301	LOP Asset# 144144647 LOP WO# R80-01M1.19-P-9002) -Security Cameras	33,992.02	23,227.86		566.54	20.00%	121300	1033-American Water Works ServiceCo
144283302	LOP Asset# 144144659 LOP WO# R80-01M1.19-P-9002) -Wireless locks	10,045.92	4,903.33		119.59	14.29%	121301	1033-American Water Works ServiceCo
144283304	LOP Asset# 144230469 LOP WO# R80-01N1.22-P-0003) -Lease Improvements	8,317.59	877.99		46.21	6.67%	121310	1033-American Water Works ServiceCo
144283305	LOP Asset# 144230474 LOP WO# R80-01N1.22-P-0006) -Office Furniture & Equip	2,884.65	652.46		34.34	14.29%	121301	1033-American Water Works ServiceCo
144283306	LOP Asset# 141498556 LOP WO# R80-01N2.20-P-0002) -Johnson Control - Non Warranty Repairs	167.04	29.20		1.39	10.00%	121302	1033-American Water Works ServiceCo
144283307	LOP Asset# 144144670 LOP WO# R80-01P3.19-P-0003) -BLK3D Camera	5,650.45	2,825.20		94.17	20.00%	121300	1033-American Water Works ServiceCo
144283308	LOP Asset# 144223535 LOP WO# R80-01N1.22-P-0001) -Liebert Network Switch	9,089.32	2,878.30		151.49	20.00%	121300	1033-American Water Works ServiceCo
144283309	LOP Asset# 144223525 LOP WO# R80-01N1.21-P-0002) -HQO 2 and 3 South Modifications	99,379.12	26,027.86		1,183.09	14.29%	121301	1033-American Water Works ServiceCo
144283310	LOP Asset# 141174550 LOP WO# R80-01K1.20-P-5007) -Nuance Software	31,518.99	19,261.64		875.53	33.33%	121298	1033-American Water Works ServiceCo
144283311	LOP Asset# 144230479 LOP WO# R80-01P2.21-P-0004) -HLS V13 Upgrade	148,397.00	82,442.79		4,122.14	33.33%	121298	1033-American Water Works ServiceCo
144283312	LOP Asset# 144230486 LOP WO# R80-01P2.21-P-0012) -Jarrell HVAC Units (3)	36,026.59	6,004.41		300.22	10.00%	121302	1033-American Water Works ServiceCo
144283313	LOP Asset# 144144656 LOP WO# R80-01M1.19-P-9002) -Antenna & Cellular Communicator	20,457.75	17,474.32		426.21	25.00%	121299	1033-American Water Works ServiceCo
144299512	Contact Center Call Routing & Optimizati	(20,300.91)	(20,300.91)		-		121505	1033-American Water Works ServiceCo
144299521	Contact Center Call Routing & Optimizati	(20,288.55)	(20,288.55)		-		121505	1033-American Water Works ServiceCo
144299524	Contact Center Call Routing & Optimizati	(20,250.87)	(20,250.87)		-		121505	1033-American Water Works ServiceCo
144904538	LOP Asset# 141174558 LOP WO# R80-01K1.20-P-5009) -802.11ac W2 AP	7,320.57	3,355.23		152.51	25.00%	121299	1033-American Water Works ServiceCo
144904539	LOP Asset# 144577926 LOP WO# R80-01P2.22-P-0001) -Agilent GCMS	109,735.66	27,433.95		1,828.93	20.00%	121300	1033-American Water Works ServiceCo
144904540	LOP Asset# 144577942 LOP WO# R80-01P2.22-P-0004) -Agilent GC	59,577.87	14,894.44		992.96	20.00%	121300	1033-American Water Works ServiceCo
144904541	LOP Asset# 137014463 LOP WO# R80-01M1.21-P-6002) -Physical Secuirty Field Equipment	(2,003.50)	(1,377.41)		(41.74)		121299	1033-American Water Works ServiceCo
144904542	LOP Asset# 144577958 LOP WO# R80-01P2.22-P-0009) -Shimadzu TOC	40,387.89	10,096.95		673.13	20.00%	121300	1033-American Water Works ServiceCo
144904543	LOP Asset# 144577937 LOP WO# R80-01P2.22-P-0003) -Thermo IC	74,496.37	18,624.14		1,241.60	20.00%	121300	1033-American Water Works ServiceCo
144904544	LOP Asset# 144582315 LOP WO# R80-01K8.18-P-0004) -AM HQ IOC Equipment	(6,120.00)	(5,100.00)		(127.50)		121299	1033-American Water Works ServiceCo
144904545	LOP Asset# 144577947 LOP WO# R80-01P2.22-P-0005) -Thermo Chromeleon GC License	2,865.44	716.40		47.76	20.00%	121501	1033-American Water Works ServiceCo
144904546	LOP Asset# 144582322 LOP WO# R80-01K8.18-P-0006) -AM HQ Formax Pressure Sealer	(13,860.00)	(11,550.00)		(288.75)		121299	1033-American Water Works ServiceCo
144904547	LOP Asset# 144577953 LOP WO# R80-01P2.22-P-0006) -Perkin Elmer ICP	135,359.91	33,840.00		2,256.00	20.00%	121300	1033-American Water Works ServiceCo
144904548	LOP Asset# 144577931 LOP WO# R80-01P2.22-P-0002) -EST GCMS Autosampler	36,405.21	9,101.25		606.75	20.00%	121300	1033-American Water Works ServiceCo
144904549	LOP Asset# 144577963 LOP WO# R80-01P2.22-P-0010) -Perkin Elmer Autosampler Cover	3,335.01	833.70		55.58	20.00%	121300	1033-American Water Works ServiceCo
145558349	AW Asset# 119788795 WHITE DESK CHAIRS	10,340.49	7,632.25		123.10	14.29%	121301	1033-American Water Works ServiceCo
145558350	AW Asset# 119788796 desks (avg cost of cubicles)	61,272.06	45,224.62		729.43	14.29%	121301	1033-American Water Works ServiceCo
146696469	LOP Asset# 141174594 LOP WO# R80-01K1.21-P-6003) -DR Site Cloud Phase	85,270.13	59,215.36		2,368.61	33.33%	121298	1033-American Water Works ServiceCo
146696478	LOP Asset# 140801333 LOP WO# R80-01K1.20-P-5002) -Arraya Sharepoint 2007 Migration	18,798.23	6,713.69		223.79	14.29%	121301	1033-American Water Works ServiceCo
146696487	LOP Asset# 141174649 LOP WO# R80-01K2.21-P-6012) -HCL BigFix Starterkit Lifecycle	144,645.43	100,448.24		4,017.93	33.33%	121298	1033-American Water Works ServiceCo
146696496	LOP Asset# 143166374 LOP WO# R80-01K1.20-P-5013) -Synology NAS Server	45,266.58	18,861.02		754.44	20.00%	121300	1033-American Water Works ServiceCo
146696505	LOP Asset# 143166379 LOP WO# R80-01K1.20-P-5013) -Software Lic. for Ent. SCADA	2,138,520.22	891,050.08		35,642.01	20.00%	121300	1033-American Water Works ServiceCo
146696514	LOP Asset# 142225665 LOP WO# R80-01M1.21-P-6005) -IBM QRADAR	378,761.16	197,271.48		7,890.86	25.00%	121299	1033-American Water Works ServiceCo

Tennessee American Water Company
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Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
146696523	LOP Asset# 142225660 LOP WO# R80-01M1.21-P-6005) -Web Gateway	59,240.35	30,854.33		1,234.18	25.00%	121299	1033-American Water Works ServiceCo
146696532	LOP Asset# 140940680 LOP WO# R80-01K1.20-P-5011) -Prognosis IR for TEAMs	317,704.48	264,753.73		8,825.12	33.33%	121298	1033-American Water Works ServiceCo
146696541	LOP Asset# 141174591 LOP WO# R80-01K1.21-P-6001) -THINKSYSTEM SR650 6246X2 64	129,317.43	89,803.75		3,592.15	33.33%	121298	1033-American Water Works ServiceCo
146696550	LOP Asset# 141174580 LOP WO# R80-01K1.21-P-6001) -THINKAGILE VX 2U NODE	231,197.42	160,553.75		6,422.15	33.33%	121298	1033-American Water Works ServiceCo
146696559	LOP Asset# 141174588 LOP WO# R80-01K1.21-P-6001) -NVIDIA QUADRO VDWS	159,331.50	110,646.87		4,425.87	33.33%	121298	1033-American Water Works ServiceCo
146696568	LOP Asset# 141174585 LOP WO# R80-01K1.21-P-6001) -Intel XL710 - network adapt	2,893.84	2,009.60		80.38	33.33%	121298	1033-American Water Works ServiceCo
146696577	LOP Asset# 141174630 LOP WO# R80-01K2.21-P-6008) -VMWare WS1 Intergration	301,749.56	209,548.27		8,381.93	33.33%	121298	1033-American Water Works ServiceCo
146696586	LOP Asset# 141174627 LOP WO# R80-01K2.21-P-6008) -Arraya VDI	41,628.62	17,345.25		693.81	20.00%	121300	1033-American Water Works ServiceCo
146696595	LOP Asset# 141174622 LOP WO# R80-01K2.21-P-6008) -Citrix VDI Terminals	4,447.02	3,088.24		123.53	33.33%	121298	1033-American Water Works ServiceCo
146696604	LOP Asset# 141174622 LOP WO# R80-01K2.21-P-6008) -Citrix VDI Terminals	(2,605.40)	(1,356.99)		(54.28)		121299	1033-American Water Works ServiceCo
146696613	LOP Asset# 141174630 LOP WO# R80-01K2.21-P-6008) -VMWare WS1 Intergration	(14,407.60)	(7,503.98)		(300.16)		121299	1033-American Water Works ServiceCo
146696622	LOP Asset# 142225645 LOP WO# R80-01M1.21-P-6000) -Two badge Printers	18,556.88	9,665.01		386.60	25.00%	121299	1033-American Water Works ServiceCo
146696631	LOP Asset# 143166415 LOP WO# R80-01K1.21-P-6000) -HQO MPO Fiber & Cat 6A	37,332.87	19,444.24		777.77	25.00%	121299	1033-American Water Works ServiceCo
146696640	LOP Asset# 143166394 LOP WO# R80-01K1.21-P-6000) -HQO Patch Cable Box Sale -Mat	3,757.68	1,957.13		78.29	25.00%	121299	1033-American Water Works ServiceCo
146696649	LOP Asset# 143166454 LOP WO# R80-01K1.21-P-6000) -HQO MPO Fiber & Cat 6A	19,916.34	10,373.07		414.93	25.00%	121299	1033-American Water Works ServiceCo
146696658	LOP Asset# 143166382 LOP WO# R80-01K1.21-P-6000) -Cisco Firepower 2130 ASA Appliance	134,051.63	69,818.52		2,792.74	25.00%	121299	1033-American Water Works ServiceCo
146696667	LOP Asset# 143166442 LOP WO# R80-01K1.21-P-6000) -VMware vSphere Ente + V7 Lic	33,478.46	17,436.73		697.47	25.00%	121299	1033-American Water Works ServiceCo
146696676	LOP Asset# 143166406 LOP WO# R80-01K1.21-P-6000) -THINKSYSTEM SR850 8280	446,634.70	232,622.25		9,304.89	25.00%	121299	1033-American Water Works ServiceCo
146696685	LOP Asset# 143166418 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 Series 24-Port	37,242.75	19,397.26		775.89	25.00%	121299	1033-American Water Works ServiceCo
146696694	LOP Asset# 143166436 LOP WO# R80-01K1.21-P-6000) -Firepower 2000 Series 400W AC	11,172.28	5,818.92		232.76	25.00%	121299	1033-American Water Works ServiceCo
146696703	LOP Asset# 143166427 LOP WO# R80-01K1.21-P-6000) -Lenovo ThinkSystem Mellano	6,036.14	3,143.78		125.76	25.00%	121299	1033-American Water Works ServiceCo
146696712	LOP Asset# 143166412 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600	116,197.70	60,519.65		2,420.79	25.00%	121299	1033-American Water Works ServiceCo
146696721	LOP Asset# 143166421 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 Series 2000W	17,876.47	9,310.70		372.43	25.00%	121299	1033-American Water Works ServiceCo
146696730	LOP Asset# 143166388 LOP WO# R80-01K1.21-P-6000) -C240-M5	40,016.94	20,842.19		833.69	25.00%	121299	1033-American Water Works ServiceCo
146696739	LOP Asset# 143166433 LOP WO# R80-01K1.21-P-6000) -10GBASE-SR SFP Module, Ent Class	16,266.04	8,471.92		338.88	25.00%	121299	1033-American Water Works ServiceCo
146696748	LOP Asset# 143166430 LOP WO# R80-01K1.21-P-6000) -THINKSYSTEM SR650 6246X2 64	59,637.71	31,061.27		1,242.45	25.00%	121299	1033-American Water Works ServiceCo
146696757	LOP Asset# 143166403 LOP WO# R80-01K1.21-P-6000) -30850_SOW_OPP005186_Data_Cente	45,065.61	23,471.72		938.87	25.00%	121299	1033-American Water Works ServiceCo
146696766	LOP Asset# 143166397 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 DNA Advantage	61,823.39	32,199.73		1,287.99	25.00%	121299	1033-American Water Works ServiceCo
146696775	LOP Asset# 143166409 LOP WO# R80-01K1.21-P-6000) -Presidio - Quote 2001421053210-01ag	60,242.11	31,376.08		1,255.05	25.00%	121299	1033-American Water Works ServiceCo
146696784	LOP Asset# 143166451 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 Series 48-Port	32,773.30	17,069.48		682.78	25.00%	121299	1033-American Water Works ServiceCo
146696793	LOP Asset# 143166400 LOP WO# R80-01K1.21-P-6000) -ATS_Group	46,391.07	24,162.01		966.48	25.00%	121299	1033-American Water Works ServiceCo
146696802	LOP Asset# 143166391 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 Series 48-Port	32,773.30	17,069.48		682.78	25.00%	121299	1033-American Water Works ServiceCo
146696811	LOP Asset# 143166445 LOP WO# R80-01K1.21-P-6000) -Vision Deck_Cisco Cat	17,876.47	9,310.70		372.43	25.00%	121299	1033-American Water Works ServiceCo
146696820	LOP Asset# 143166439 LOP WO# R80-01K1.21-P-6000) -Cisco Catalyst 9600 Series 48-Port	8,938.90	4,655.73		186.23	25.00%	121299	1033-American Water Works ServiceCo
146696829	LOP Asset# 143166424 LOP WO# R80-01K1.21-P-6000) -Emulex LPe35002 32Gb 2-por	7,783.10	4,053.73		162.15	25.00%	121299	1033-American Water Works ServiceCo
146696838	LOP Asset# 143166448 LOP WO# R80-01K1.21-P-6000) -Insight_-_SC_-_IBM_F64_Sw	90,652.13	47,214.68		1,888.59	25.00%	121299	1033-American Water Works ServiceCo
146696847	LOP Asset# 141174607 LOP WO# R80-01K2.21-P-6006) -Special RM - Materials	30,739.25	21,346.73		853.86	33.33%	121298	1033-American Water Works ServiceCo
146696856	LOP Asset# 141174599 LOP WO# R80-01K2.21-P-6006) -Training room Materials	134,924.78	93,697.75		3,747.91	33.33%	121298	1033-American Water Works ServiceCo
146696865	LOP Asset# 140801355 LOP WO# R80-01K2.21-P-6005) -8 Port Networked Charging Station	2,393.24	1,662.00		66.48	33.33%	121298	1033-American Water Works ServiceCo
146696874	LOP Asset# 140801360 LOP WO# R80-01K2.21-P-6005) -VUWall - Haddon materials	39,589.91	27,493.00		1,099.72	33.33%	121298	1033-American Water Works ServiceCo
146696883	LOP Asset# 141174613 LOP WO# R80-01K2.21-P-6006) -Huddle - 32993 - Materials	277,178.27	192,484.92		7,699.39	33.33%	121298	1033-American Water Works ServiceCo
146696892	LOP Asset# 140801363 LOP WO# R80-01K2.21-P-6005) -Salamander Credenza	15,932.50	11,064.25		442.57	33.33%	121298	1033-American Water Works ServiceCo
146696901	LOP Asset# 141174604 LOP WO# R80-01K2.21-P-6006) -Belleville LAB -Mat	61,392.76	42,633.85		1,705.35	33.33%	121298	1033-American Water Works ServiceCo
146696910	LOP Asset# 141174616 LOP WO# R80-01K2.21-P-6006) -Group - 32996 - Materials	124,677.04	86,581.25		3,463.25	33.33%	121298	1033-American Water Works ServiceCo
146696919	LOP Asset# 141174619 LOP WO# R80-01K2.21-P-6006) -University - Coupa 31901	80,095.65	55,622.00		2,224.88	33.33%	121298	1033-American Water Works ServiceCo
146696928	LOP Asset# 140801366 LOP WO# R80-01K2.21-P-6005) -Shure- 8 Channel Access Point	4,589.63	3,187.25		127.49	33.33%	121298	1033-American Water Works ServiceCo
146696937	LOP Asset# 141174610 LOP WO# R80-01K2.21-P-6006) -C9300-24T-E	8,171.54	5,674.70		226.98	33.33%	121298	1033-American Water Works ServiceCo
146696946	LOP Asset# 141174643 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4220 OFFICE USB	111,487.29	77,421.75		3,096.87	33.33%	121298	1033-American Water Works ServiceCo
146696955	LOP Asset# 141174646 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4210 OFFICE USB	38,850.53	26,979.51		1,079.18	33.33%	121298	1033-American Water Works ServiceCo
146696964	LOP Asset# 141174638 LOP WO# R80-01K2.21-P-6011) -Logitech Webcam C930e - webcam	169,865.13	117,961.90		4,718.47	33.33%	121298	1033-American Water Works ServiceCo
146696973	LOP Asset# 141174633 LOP WO# R80-01K2.21-P-6009) -Starlite Media Lab materials	101,241.41	70,306.51		2,812.26	33.33%	121298	1033-American Water Works ServiceCo
146696982	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	53,372.70	37,064.37		1,482.57	33.33%	121298	1033-American Water Works ServiceCo
146696991	LOP Asset# 140940788 LOP WO# R80-01K2.21-P-6003) -Prec 5560 i9-32GB-512	15,823.16	10,988.27		439.53	33.33%	121298	1033-American Water Works ServiceCo
146697000	LOP Asset# 140940785 LOP WO# R80-01K2.21-P-6003) -WD19TBS	13,594.15	9,440.38		377.61	33.33%	121298	1033-American Water Works ServiceCo
146697009	LOP Asset# 140940779 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	31,832.60	22,106.00		884.24	33.33%	121298	1033-American Water Works ServiceCo
146697018	LOP Asset# 140940791 LOP WO# R80-01K2.21-P-6003) -WD19TBS	3,806.70	2,643.51		105.74	33.33%	121298	1033-American Water Works ServiceCo
146697027	LOP Asset# 140940776 LOP WO# R80-01K2.21-P-6003) -Apple 12.9 -inch iPad	1,646.45	1,143.36		45.73	33.33%	121298	1033-American Water Works ServiceCo
146697036	LOP Asset# 140940773 LOP WO# R80-01K2.21-P-6003) -Apple 10.2-inch iPad	2,564.06	1,780.58		71.22	33.33%	121298	1033-American Water Works ServiceCo
146697045	LOP Asset# 140940768 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	68,213.20	47,370.25		1,894.81	33.33%	121298	1033-American Water Works ServiceCo
146697054	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	(3,040.21)	(1,583.48)		(63.34)		121299	1033-American Water Works ServiceCo
146833986	LOP Asset# 146271307 LOP WO# R80-01P2.22-P-0011) -Tom Madden & Sons Building Upgrades 1	10,985.58	1,373.24		91.55	10.00%	121302	1033-American Water Works ServiceCo
146833987	LOP Asset# 146831148 LOP WO# R80-01N1.22-P-0005) -IDF Room 1 South Chilled Water Coil	10,565.30	1,144.53		88.04	10.00%	121302	1033-American Water Works ServiceCo
146833988	LOP Asset# 146831143 LOP WO# R80-01N1.22-P-0004) -Office Furniture & Equip	53,025.81	8,206.38		631.26	14.29%	121301	1033-American Water Works ServiceCo
146833989	LOP Asset# 146831153 LOP WO# R80-01N1.22-P-0007) -Relief Valves - Penthouse	7,592.79	822.52		63.27	10.00%	121302	1033-American Water Works ServiceCo
146833990	LOP Asset# 146271317 LOP WO# R80-01P2.22-P-0013) -Kodiak Equip Services Loading Dock	16,917.41	2,114.69		140.98	10.00%	121302	1033-American Water Works ServiceCo
146833991	LOP Asset# 146271312 LOP WO# R80-01P2.22-P-0012) -Tom Madden & Sons Building Upgrades 2	35,521.01	4,440.14		296.01	10.00%	121302	1033-American Water Works ServiceCo
147411807	LOP Asset# 147353807 LOP WO# R80-01N1.22-P-0002) -ToyotaLift Stacker and Racking	3,331.82	360.97		27.77	10.00%	121302	1033-American Water Works ServiceCo
147411808	LOP Asset# 147353819 LOP WO# R80-01P2.19-P-0014) -Miele Dishwashers (2)	51,009.58	36,556.87		850.16	20.00%	121300	1033-American Water Works ServiceCo
147411809	LOP Asset# 147353824 LOP WO# R80-01P2.20-P-0016) -Environmental Works Fume Hood Removal	12,850.48	6,853.58		214.18	20.00%	121300	1033-American Water Works ServiceCo
147411810	LOP Asset# 147014102 LOP WO# R80-01P3.19-P-0004) -InVizion Enhancements 5YP	52,646.27	32,172.74		1,462.39	33.33%	121298	1033-American Water Works ServiceCo
147411811	LOP Asset# 147014088 LOP WO# R80-01N1.20-P-0007) -Postage Machine for Haddon Heights	15,238.48	5,587.43		253.97	20.00%	121300	1033-American Water Works ServiceCo
147411812	LOP Asset# 147353800 LOP WO# R80-01L1.20-P-0002) -Pathloss Software	2,348.92	1,043.99		65.25	33.33%	121298	1033-American Water Works ServiceCo
147987170	LOP Asset# 147353836 LOP WO# R80-01P2.22-P-0016) -Applied Power Systems UPS Batteries	32,116.40	5,887.98		535.27	20.00%	121300	1033-American Water Works ServiceCo
147987171	LOP Asset# 147353831 LOP WO# R80-01P2.22-P-0015) -Shimadzu HPLC	87,139.04	15,975.51		1,452.32	20.00%	121300	1033-American Water Works ServiceCo
147987172	LOP Asset# 147353841 LOP WO# R80-01P3.22-P-0002) -InVizion Enhancements 2022	28,277.13	8,640.26		785.48	33.33%	121298	1033-American Water Works ServiceCo
147987173	LOP Asset# 147353814 LOP WO# R80-01P1.22-P-0002) -Laboratory Equipment	338,367.46	62,034.06		5,639.46	20.00%	121300	1033-American Water Works ServiceCo
149392954	LOP Asset# 148688641 LOP WO# R80-01N1.23-P-0004) -Manual Vent Valves-Northeast	17,973.50	1,632.22		147.22	10.00%	121302	1033-American Water Works ServiceCo
151983942	LOP Asset# 149488608 LOP WO# R80-01N1.22-P-0010) -Exterior Door Glass and Gear Replacement	28,217.05	1,410.84		156.76	6.67%	121310	1033-American Water Works ServiceCo
151983943	LOP Asset# 149488615 LOP WO# R80-01N1.23-P-0005) -Aerco Fuel Valve/Motor	15,507.80	1,033.84		129.23	10.00%	121302	1033-American Water Works ServiceCo
151983944	LOP Asset# 149488620 LOP WO# R80-01N1.23-P-0006) -Wide Format Laminator	3,355.35	447.36		55.92	20.00%	121300	1033-American Water Works ServiceCo
151983945	LOP Asset# 149488625 LOP WO# R80-01P1.22-P-0003) -Thomas Scientific Biosafety Cabinet	24,881.13	3,317.50		414.68	20.00%	121300	1033-American Water Works ServiceCo
151983946	LOP Asset# 149488603 LOP WO# R80-01N1.22-P-0009) -Furniture for 5th floor South	6,579.23	704.89		78.32	14.29%	121301	1033-American Water Works ServiceCo
151983947	LOP Asset# 149423981 LOP WO# R80-01N1.22-P-0008) -Trench Drain Installation	16,214.95	900.81		90.08	6.67%	121310	1033-American Water Works ServiceCo
151983948	LOP Asset# 149488630 LOP WO# R80-01P1.22-P-0004) -Microscope Filter - Zia	2,276.37	341.46		37.94	20.00%	121300	1033-American Water Works ServiceCo
152466029	LOP Asset# 152455387 LOP WO# R80-01P2.21-P-0011) -Glaenzer LED Light Fixtures	6,344.29	2,537.73		105.74	20.00%	121300	1033-American Water Works ServiceCo
152466030	LOP Asset# 152455397 LOP WO# R80-01P2.22-P-0017) -Glaenzer LED Light Fixtures	3,733.94	684.54		62.23	20.00%	121300	1033-American Water Works ServiceCo
152466031	LOP Asset# 152455392 LOP WO# R80-01P2.22-P-0007) -St Louis Furniture Installation AltonCSC	8,716.89	1,556.57		103.77	14.29%	121301	1033-American Water Works ServiceCo
153158283	LOP Asset# 153146117 LOP WO# R80-01N1.23-P-0001) -Parking Garage EV Chargers	105,354.79	12,291.38		1,755.91	20.00%	121300	1033-American Water Works ServiceCo
153794575	LOP Asset# 153556022 LOP WO# R80-01N1.22-P-0011) -ToyotaLift Stacker Machine	25,403.53	1,058.49		211.70	10.00%	121302	1033-American Water Works ServiceCo
153794576	LOP Asset# 153235014 LOP WO# R80-01K2.21-P-6004) -PC Purchases	326,774.16	115,732.52		6,807.80	25.00%	121299	1033-American Water Works ServiceCo
153794577	LOP Asset# 153235024 LOP WO# R80-01K2.22-P-7005) -Endpoint Emerging Tech	141,767.86	38,395.47		2,953.50	25.00%	121299	1033-American Water Works ServiceCo
153794578	LOP Asset# 153556034 LOP WO# R80-01P1.23-P-0002) -Autosampler - Aqualog - Lauren	42,250.20	2,816.68		704.17	20.00%	121300	1033-American Water Works ServiceCo
153794579	LOP Asset# 153235029 LOP WO# R80-01M1.22-P-7001) -Stealthwatch Replacement	932,036.94	336,568.90		25,889.92	33.33%	121298	1033-American Water Works ServiceCo
153794580	LOP Asset# 153234989 LOP WO# I80-010079-01) -AuditBoard	310,643.62	69,031.92		8,628.99	33.33%	121298	1033-American Water Works ServiceCo
153794581	LOP Asset# 153234999 LOP WO# R80-01K1.22-P-7004) -Citrix VDI & ADM	4,712.21	1,701.63		130.90	33.33%	121298	1033-American Water Works ServiceCo
153794582	LOP Asset# 153556027 LOP WO# R80-01N1.23-P-0007) -Kitchen and Dining Room Floor	86,362.67	7,196.90		1,439.38	20.00%	121300	1033-American Water Works ServiceCo
153794583	LOP Asset# 153765803 LOP WO# R80-01N1.23-P-0008) -Penthouse Boiler	40,360.07	1,345.32		336.33	10.00%	121302	1033-American Water Works ServiceCo
153794584	LOP Asset# 153235004 LOP WO# R80-01K1.22-P-7005) -Ignition Enhancements	1,093,948.63	395,037.00		30,387.46	33.33%	121298	1033-American Water Works ServiceCo
153794585	LOP Asset# 153765798 LOP WO# R80-01N1.23-P-0002) -3 South Shade Replacements	3,567.68	237.84		59.46	20.00%	121300	1033-American Water Works ServiceCo
153794586	LOP Asset# 153235009 LOP WO# R80-01K1.22-P-7006) -Site B - DR SWL	21,451.31	10,129.79		595.87	33.33%	121298	1033-American Water Works ServiceCo
153794587	LOP Asset# 153234994 LOP WO# R80-01K1.22-P-7003) -Microsoft SWL	128,927.21	60,882.29		3,581.31	33.33%	121298	1033-American Water Works ServiceCo
153794588	LOP Asset# 153235019 LOP WO# R80-01K2.22-P-7002) -Workspace 1 Enhancements	105,493.89	38,095.03		2,930.39	33.33%	121298	1033-American Water Works ServiceCo
153794589	LOP Asset# 153235034 LOP WO# R80-01M1.22-P-7002) -Physical Security Field Equipment	292,864.78	79,317.55		6,101.35	25.00%	121299	1033-American Water Works ServiceCo

Tennessee American Water Company
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Service Company Assets - December 2023

asset_id	Asset Long Description	asset_dollars	Ending Depr Reserve	Depr Exp Adj	Dec 2023 Depr_Expense	Annual Depr Rate	utility_account	company_desc
153795044	LOP Asset# 153556039 LOP WO# R80-01P3.23-P-0001) -Matterport Pro3 Scanner	21,521.58	1,793.46		358.69	20.00%	121300	1033-American Water Works ServiceCo
154526409	Call Recording Solution (NICE) AS	2,558.40	2,558.40		-		121508	1033-American Water Works ServiceCo
155030618	LOP Asset# 154526449 LOP WO# R80-01P2.23-P-0007) -Hydrogen Generator	27,412.36	1,370.62	913.75	456.87	20.00%	121300	1033-American Water Works ServiceCo
155030619	LOP Asset# 154526441 LOP WO# R80-01P2.23-P-0004) -Agilent VOC GCMS	112,644.96	5,632.25	3,754.83	1,877.42	20.00%	121300	1033-American Water Works ServiceCo
155030620	LOP Asset# 154526417 LOP WO# R80-01N1.23-P-0009) -Dyna-Cut rotary die cutter	75,441.85	3,772.09	2,514.73	1,257.36	20.00%	121300	1033-American Water Works ServiceCo
155030621	LOP Asset# 154526429 LOP WO# R80-01P2.23-P-0001) -Agilent GC	87,018.65	4,350.93	2,900.62	1,450.31	20.00%	121300	1033-American Water Works ServiceCo
155030622	LOP Asset# 154768310 LOP WO# R80-01K1.22-P-7002) -Camden-Data Center Lifecycle Rep	70,816.55	2,950.69	1,475.34	1,475.35	25.00%	121299	1033-American Water Works ServiceCo
155030623	LOP Asset# 154605738 LOP WO# R80-01P2.23-P-0006) -Shimadzu LCMS	389,374.41	19,468.72	12,979.15	6,489.57	20.00%	121300	1033-American Water Works ServiceCo
155030624	LOP Asset# 154605733 LOP WO# R80-01P2.23-P-0005) -Shimadzu GCMS	117,996.03	5,899.80	3,933.20	1,966.60	20.00%	121300	1033-American Water Works ServiceCo
155030625	LOP Asset# 154768319 LOP WO# R80-01K2.23-P-8006) -Active Directory Backup	256,971.33	14,276.18	7,138.09	7,138.09	33.33%	121298	1033-American Water Works ServiceCo
155030626	LOP Asset# 154768316 LOP WO# R80-01K2.22-P-7001) -2022 PC Purchases - Phase 2	309,590.60	12,899.61	6,449.80	6,449.81	25.00%	121299	1033-American Water Works ServiceCo
155030627	LOP Asset# 154526436 LOP WO# R80-01P2.23-P-0003) -Agilent PCB GC	86,689.06	4,334.46	2,889.64	1,444.82	20.00%	121300	1033-American Water Works ServiceCo
		73,895,039.82	51,894,147.76	44,949.15	1,092,777.31			

Tennessee American Water Company
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Service Company Assets - ADIT Calculation

Information per Asset List tab:

asset_id	Asset_long_desc	gl_posting_mo_yr	init_life	remaining_life	beg_asset_dollars	net_plant_change	asset_dollars	beg_reserve_month	net_reserve_change	depreciation_base	Ending Depr Reserve	depr_exp_adj	curr_depr_expense	Monthly Depr Rate	Annual Depr Rate	utility_account_id	company_desc
155030618	LOP Asset# 154526449 LOP WO# R80-01P2.23-P-0007) -Hydrogen Generator	12/1/2023 0:00	60	58	-	27,412	27,412	-	914	26,499	1,371	914	457	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030619	LOP Asset# 154526441 LOP WO# R80-01P2.23-P-0004) -Agilent VOC GCMS	12/1/2023 0:00	60	58	-	112,645	112,645	-	3,755	108,890	5,632	3,755	1,877	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030620	LOP Asset# 154526417 LOP WO# R80-01N1.23-P-0009) -Dyna-Cut rotary die cutter	12/1/2023 0:00	60	58	-	75,442	75,442	-	2,515	72,927	3,772	2,515	1,257	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030621	LOP Asset# 154526429 LOP WO# R80-01P2.23-P-0001) -Agilent GC	12/1/2023 0:00	60	58	-	87,019	87,019	-	2,901	84,118	4,351	2,901	1,450	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030622	LOP Asset# 154768310 LOP WO# R80-01K1.22-P-7002) -Camden-Data Center Lifecycle Rep	12/1/2023 0:00	48	47	-	70,817	70,817	-	1,475	69,341	2,951	1,475	1,475	2.08%	25.00%	9121299	1033-American Water Works ServiceCo
155030623	LOP Asset# 154605738 LOP WO# R80-01P2.23-P-0006) -Shimadzu LCMS	12/1/2023 0:00	60	58	-	389,374	389,374	-	12,979	376,395	19,469	12,979	6,490	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030624	LOP Asset# 154605733 LOP WO# R80-01P2.23-P-0005) -Shimadzu GCMS	12/1/2023 0:00	60	58	-	117,996	117,996	-	3,933	114,063	5,900	3,933	1,967	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
155030625	LOP Asset# 154768319 LOP WO# R80-01K2.23-P-8006) -Active Directory Backup	12/1/2023 0:00	36	35	-	256,971	256,971	-	7,138	249,833	14,276	7,138	7,138	2.78%	33.33%	9121298	1033-American Water Works ServiceCo
155030626	LOP Asset# 154768316 LOP WO# R80-01K2.22-P-7001) -2022 PC Purchases - Phase 2	12/1/2023 0:00	48	47	-	309,591	309,591	-	6,450	303,141	12,900	6,450	6,450	2.08%	25.00%	9121299	1033-American Water Works ServiceCo
155030627	LOP Asset# 154526436 LOP WO# R80-01P2.23-P-0003) -Agilent PCB GC	12/1/2023 0:00	60	58	-	86,689	86,689	-	2,890	83,799	4,334	2,890	1,445	1.67%	20.00%	9121300	1033-American Water Works ServiceCo
						1,533,956	1,533,956	-	44,949	1,489,007	74,955	44,949	30,006				

ADIT Calculation:

Account	Account Description	depr_group	Years	Tax Basis	2023 Tax Depr Rate	2023 Tax Depr	2023 Book Depr	Difference	Tax Rate	ADIT Asset/(Liability)
9121298	121298-Capital Lease 3 Year	33C:121298	3	256,971	0.1667	42,837				
9121299	121299-Capital Lease 4 Year	33C:121299	4	380,407	0.125	47,551				
9121300	121300-Capital Lease 5 Year	33C:121300	5	896,577	0.2	179,315				
				1,533,956		269,703	31,675	(238,029)	0.26135	(62,209)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Mustich

Question:

1-96. Refer to the *Testimony of Robert Mustich* at p. 9, where he concludes that American Water's performance compensation program is comparable to those of its utility peers. Identify the companies within the (i) Large Utility Peer Group and (ii) Small Utility Peer Group that provide long-term performance compensation to non-exempt employees.

Response:

While public disclosures of the large and small peer groups don't disclose whether non-exempt employees receive long-term performance compensation, Mr. Mustich's and WTW's utility industry compensation surveys show that non-exempt employees are not typically eligible for long-term incentive performance compensation. They may receive stock in a recognition award, but this would be very limited and not part of the ongoing competitive compensation program.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-97. Does the Company believe there is a correlation between the relative level of TAWC capitalized labor and the relative level of capital expenditures in a given year? In other words, does the Company believe that an increase in annual capital expenditures results in an increased labor capitalization ratio? If so, address how the Company has addressed that issue within its revenue requirement proposal.

Response:

TAWC does not believe there is a direct correlation between TAWC capitalized labor expense and the labor capitalization ratio. There are a multitude of factors that could cause variations in capitalized labor besides capital expenditures. Therefore, TAWC chose to project attrition year capitalized labor using a position by position build up based on the three-year average capitalized labor rate for each position.

TENNESSEE AMERICAN WATER COMPANY
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Responsible Witness: John Watkins

Question:

1-98. Does the Company believe there is a correlation between the relative level of service company capitalized labor and the relative level of capital expenditures in a given year? In other words, does the Company believe that an increase in annual capital expenditures results in an increased level of service company capitalized labor and a reduction in allocated labor? If so, address how the Company has addressed that issue within its revenue requirement proposal.

Response:

The Company's forecast of its rate base includes the capitalized labor anticipated from the Service Company engineering group. The Service Company engineering group provides engineering work on capital projects for all American Water regulated subsidiaries. Year-to-year costs to each state from the Service Company engineering group will fluctuate depending on the amount of capital-related work they are supporting in each state. Most Service Company engineering group costs are capitalized. The amount each state incurs will vary each year depending on that state's capital-related activity and the work performed on them by the Service Company Engineering Group.

The Company has not analyzed the Service Company capitalized labor compared to TAWC's capital expenditures.

PUBLIC VERSION

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-99. [redacted]

[redacted]

a. [redacted]

b. [redacted]

Response:

a. [redacted]

b. [redacted]

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-100. Provide the job titles of the four highest compensated non-TAWC employees based on costs allocated to TAWC. For each of these employees, provide the following:

a. Provide a breakdown of the total compensation into the categories of base pay, incentive programs, and other compensation, including benefits;

b. Provide the total amount of such costs identified in a) above allocated to TAWC in 2023;

c. Provide the allocated payroll taxes charged to TAWC in 2023 associated with these four employees; and

d. If the Company has made pro-forma adjustments to any of the compensation for the top four (4) executives, provide an additional work paper reflecting the pro-forma values included in the attrition period for these four employees by base compensation, incentive compensation, and other benefits, and employee taxes.

Response:

a-d. Please refer to TAW_R_CADDR1_100_062524_Attachment CONFIDENTIAL for the four highest compensated non-TAWC employees for 2023 based on costs allocated to TAWC.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-101. Provide a copy of the Company's 2022 and 2023 Tennessee Excise Tax Returns.

Response:

For TAWC's 2022 TN Excise Tax Return, please see response and attachments to '2024 TAWC MFG 0047'. The 2023 return will be filed by 11/15/2024 on extension and can be provided once filed.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Dominic DeGrazia

Question:

1-102. Refer to the File <TAWC 2024 Rate Case – Deferred Tax.xlsx>, Tab "2024 Plant Def" (Petitioner's Exhibit RB-7-Deferred Taxes-DD). Provide support for item 1026, referenced as Fed-Tax Repairs, for both the Book Depreciation Amount ($2,197,180) and the Tax Deduction amount ($10,042,577).

Response:

See 'TAW_R_CADDR1_102_Attachment' in excel only for the calculation of the 2024 tax repairs deduction.

Plant data is processed for tax purposes in the Company's software - PowerTax. Plant activity coming from the PowerPlant module, and calculated tax repairs, is loaded to the Powertax system and tax depreciation is generated. The book depreciation is also loaded from the PowerPlant module and allocated to the tax assets. The book depreciation is first allocated to the method/life tax depreciation and then any remaining book depreciation is allocated to the book to tax basis differences, such as repairs. The $2,197,180 is an allocated amount calculated by the system.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-103. For each year 2020 – 2022, identify the following TAWC federal income tax deductions:

a. Repair Deductions; and
b. Tax Depreciation.

Response:

Please see below:

	a	b
Tax Year	Tax Repairs	Tax Depreciation
2022	8,312,946	10,179,624
2021	9,321,695	9,333,049
2020	6,029,764	7,804,801

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Larry Kennedy

Question:

1-104. Refer to the *Testimony of Larry Kennedy,* Attachment, Concentric Energy Advisor's 2023 Depreciation Study, Section 8 Detailed Depreciation Calculations, Calculated Annual Accrual and Accrued Depreciation Schedule for Account #: 333 - Services (pdf pages 270 - 273 of 328). There are spikes in original cost data occurring in 1973 and 2001. For example, the original cost of installations of services in 1973 was 642% of those of 1974. Likewise, the 2001 data was 90 times greater than the 2002 data and 70 times as great as the 2003 data. Address whether the vintage data presented in this section of the study is accurate and the implications of such spikes in the study's results for services.

Response:

It is the experience of Concentric that large spikes in original cost dollars are the norm throughout the regulated utility industry. It is not uncommon for large build-outs to occur in a single year, particularly in growing systems. Additionally, large replacement programs often necessitate an increase in original cost to allow for the installation of replacement pipe to occur. The smaller original cost amounts in the years directly following both 1973 and 2001 may simply be a matter of accounting entries related to an installation program occurring in a single year as opposed to spread over a span of years.

This increase in original cost relative to the subsequent years has little bearing on the depreciation study as a whole. The average service life and Iowa curve dispersion patterns for this account are based on a robust data set. Removal of the original cost related to either 1973 or 2001 would provide a better fit to the recommended Iowa 75-R3 as it would decrease the surviving original cost amounts. However, Concentric

determined that these original cost amounts should be maintained within the data set used for this study.

As the TAW study was completed using the Average Life Group Procedure with the Remaining Life true up, a spike in the original cost amounts used in the depreciation calculations would have minimal impact on the total depreciation rate required.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Larry Kennedy

Question:

1-105. Refer to the *Testimony of Larry Kennedy,* Attachment, Concentric Energy Advisor's 2023 Depreciation Study, Section 8 Detailed Depreciation Calculations, Calculated Annual Accrual and Accrued Depreciation Schedule for Account #: 331.001 - Transmission and Distribution Mains (pdf pages 267 of 328). The study contains an original cost value of over $7.6 million for 1964, an unusually large amount for that vintage year. In fact, this amount is by far the largest vintage cost until 2006. Discuss the extent to which Mr. Kennedy is confident in the accuracy of this vintage data amount for 1964.

Response:

Concentric received vintage data for all depreciable assets from the TAW PowerPlan system. The vintage data amounts are vetted by TAW management and operations staff.

Please see the response to TAW-R-CADDR1_104 for a discussion of spikes in original cost data.

Please see the response to TAW-R-CADDR1_108 for a discussion of the vintage data included in Account 331.001.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Larry Kennedy

Question:

1-106. Refer to the *Testimony of Larry Kennedy,* Attachment, Concentric Energy Advisor's 2023 Depreciation Study. Specifically, refer to the annual cost data and identify how this data was obtained and provide a list of assumptions necessary to compile this data.

Response:

Concentric received the annual cost data from the TAW PowerPlan system. All data were vetted by TAW staff. There were no assumptions made to supply the data; it was directly pulled from PowerPlan.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Larry Kennedy

Question:

1-107. Refer to the *Testimony of Larry Kennedy,* Attachment, Concentric Energy Advisor's 2023 Depreciation Study, Section 8 Detailed Depreciation Calculations, Calculated Annual Accrual and Accrued Depreciation Schedule for Account #: 331.001 - Transmission and Distribution Mains (pdf pages 267 of 328). Specifically, refer to the annual original cost data by year for Account No. 331.001 Transmission and Distribution Mains. Provide the quantity of Mains, in miles, corresponding to the Original Cost data supplied in this schedule.

Response:

Please see the TAW_R_CADDR1_107_062524_Attachment for the original cost amounts by vintage for this account. TAWC is providing only the excel file due to the size of the worksheet. For additional information on the miles of main see the response to question 1-108.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Larry Kennedy

Question:

1-108. Refer to TPUC Docket No. 24-00011, the Company's Response to Consumer Advocate DR No. 1-3. The Company stated that 568.5 miles of 1,226.4 miles of main in Chattanooga was greater than fifty years old. Conceptually, reconcile this response with the vintage data provided in the analysis attached to Mr. Kennedy's testimony for Account No. 331.001 indicating that the oldest vintage main in its system is 1958.

Response:

The information provided in response to Consumer Advocate DR No. 1-3 came out of the Geographical Information Systems ("GIS System"), while the data provided in the depreciation study came out of the PowerPlan accounting system. It is the norm in North American utilities for data regarding the physical assets to be recorded in a GIS type system while the accounting data used in the depreciation study preparation is stored in an accounting system due to the differing needs and uses of the two forms of information.

Given the length of time since the installation of the TAWC water system, it is expected that there are some discrepancies in the detailed vintage data used for the preparation of the depreciation study. This is not unusual, as records were kept on paper through the early years of the water system and have gone through multiple iterations of accounting software.

Small inconsistencies between the vintages listed in the GIS system and those listed in the accounting system, such as those seen in the TAWC study, will have a very minimal impact on the depreciation study. It is possible the $7.6M original cost recorded in 1964 may include some vintages older than the 1958 vintage listed in the depreciation study; however, $7.6M constitutes less than four percent of the surviving original cost used in the study. As such, the impact of these older vintages on the selection of an average service life is substantially outweighed by the impact of the newer vintages.

In the circumstances that the $7.6M is an amalgamation of prior vintages, using the more recent year of 1964 has a rate reducing impact as opposed to using older vintages. Depreciation expense for any given vintage is calculated as future accruals divided by the remaining life of the vintage. If the $7.6M was spread through older vintages, the remaining life used in the depreciation calculation would be lower, thus increasing the depreciation expense.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-109. Provide data produced by the Company to manage and identify budgeted versus actual Income Statement results for TAWC for 2021 – 2023. Provide the information by quarter, if available; otherwise, provide annually.

Response:

See Attachment TAW_R_CADDR_109_062524_Attachment.

Tennessee American Water

Income Statement

2021 Actual vs Budget

	Q1 2021			Q2 2021			Q3 2021			Q4 2021			Full Year 2021		
	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud
OPERATING REVENUES															
Water revenues	13,331,244	12,339,926	991,317	15,069,482	13,753,410	1,316,072	15,657,988	14,916,864	741,124	13,972,797	13,636,860	335,938	58,031,512	54,647,061	3,384,451
Sewer revenues	-	-	-	3,475	-	3,475	(3,475)	-	(3,475)	-	-	-	-	-	-
Other operating revenues	253,295	278,309	(25,014)	270,286	285,738	(15,453)	278,373	310,163	(31,790)	(31,979)	276,960	(308,939)	769,975	1,151,171	(381,196)
Operating revenues	**13,584,539**	**12,618,236**	**966,303**	**15,343,242**	**14,039,148**	**1,304,094**	**15,932,887**	**15,227,028**	**705,860**	**13,940,818**	**13,913,820**	**26,999**	**58,801,487**	**55,798,231**	**3,003,255**
OPERATIONS & MAINTENANCE EXPENSE															
Purchased water	17,911	5,652	(12,260)	25,199	5,692	(19,507)	32,763	8,906	(23,858)	37,238	7,333	(29,904)	113,112	27,583	(85,528)
Fuel and Power	643,332	559,183	(84,149)	632,968	495,966	(137,002)	738,597	630,500	(108,097)	584,324	622,165	37,841	2,599,221	2,307,814	(291,407)
Chemicals	250,821	296,357	45,536	278,042	277,352	(690)	333,209	343,185	9,976	244,626	312,501	67,875	1,106,697	1,229,395	122,697
Waste disposal	76,619	86,218	9,600	72,303	88,325	16,023	105,088	85,190	(19,898)	122,304	109,053	(13,251)	376,313	368,786	(7,527)
Total production costs	**988,682**	**947,410**	**(41,272)**	**1,008,511**	**867,335**	**(141,176)**	**1,209,657**	**1,067,781**	**(141,876)**	**988,492**	**1,051,052**	**62,560**	**4,195,343**	**3,933,578**	**(261,765)**
Salaries & Wages	1,423,211	1,282,678	(140,533)	1,401,239	1,336,331	(64,908)	1,448,131	1,365,572	(82,559)	1,424,467	1,365,482	(58,985)	5,697,048	5,350,062	(346,986)
Pensions	37,123	29,460	(7,663)	34,624	29,460	(5,164)	33,595	29,460	(4,135)	33,643	29,460	(4,183)	138,984	117,840	(21,144)
Group insurances	318,475	318,795	320	292,762	318,795	26,033	301,456	318,795	17,339	240,026	318,795	78,769	1,152,718	1,275,179	122,460
Other benefits	111,037	116,132	5,094	111,033	118,439	7,406	117,624	121,113	3,489	120,753	121,071	318	460,447	476,755	16,308
Total employee related	**1,889,846**	**1,747,064**	**(142,781)**	**1,839,658**	**1,803,024**	**(36,633)**	**1,900,806**	**1,834,939**	**(65,866)**	**1,818,889**	**1,834,808**	**15,919**	**7,449,198**	**7,219,836**	**(229,362)**
Service Company costs	**2,163,347**	**1,970,176**	**(193,171)**	**2,081,356**	**2,008,248**	**(73,108)**	**2,153,829**	**2,013,771**	**(140,058)**	**1,983,429**	**1,987,301**	**3,873**	**8,381,961**	**7,979,496**	**(402,465)**
Contracted services	188,524	212,847	24,323	144,776	182,402	37,626	223,310	197,946	(25,364)	326,627	124,519	(202,108)	883,237	717,715	(165,523)
Building maintenance and services	52,055	43,994	(8,060)	63,427	42,066	(21,361)	81,219	42,072	(39,148)	77,456	42,578	(34,878)	274,157	170,710	(103,447)
Telecommunication expenses	54,508	41,890	(12,618)	47,456	41,890	(5,566)	54,966	41,890	(13,076)	67,451	41,890	(25,561)	224,381	167,560	(56,821)
Postage printing and stationery	2,132	3,441	1,309	4,640	4,541	(100)	5,385	3,441	(1,945)	6,083	3,441	(2,642)	18,240	14,862	(3,378)
Office supplies & expenses	39,496	26,902	(12,594)	28,044	26,902	(1,142)	53,536	26,902	(26,634)	94,471	24,683	(69,788)	215,546	105,389	(110,157)
Advertising & marketing expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related expense travel & entertainment	75,117	13,883	(61,234)	51,886	13,883	(38,003)	66,199	15,083	(51,116)	(149,795)	13,883	163,678	43,408	56,732	13,324
Miscellaneous expenses	157,830	170,302	12,473	129,830	134,760	4,930	237,682	127,903	(109,779)	541,309	120,459	(420,849)	1,066,650	553,425	(513,225)
Rents	19,051	14,050	(5,001)	10,862	14,050	3,188	11,741	14,050	2,309	17,178	14,050	(3,128)	58,833	56,200	(2,633)
Transportation	151,442	77,450	(73,992)	102,328	77,450	(24,878)	58,538	77,450	18,912	117,885	77,450	(40,435)	430,194	309,800	(120,394)
Operating supplies & services	**740,155**	**604,759**	**(135,395)**	**583,250**	**537,944**	**(45,306)**	**792,577**	**546,736**	**(245,840)**	**1,098,665**	**462,953**	**(635,712)**	**3,214,646**	**2,152,392**	**(1,062,254)**
Uncollectible Accounts Exp	127,943	98,630	(29,313)	268,338	108,050	(160,288)	161,247	116,370	(44,877)	28,765	106,340	77,575	586,292	429,390	(156,902)
Customer accounting other	24,441	29,865	5,424	24,008	29,865	5,857	21,896	29,865	7,969	29,516	29,865	349	99,860	119,460	19,600
Regulatory expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance other than group	196,692	175,933	(20,759)	197,262	175,933	(21,330)	197,891	175,933	(21,959)	106,285	175,933	69,648	698,130	703,730	5,601
Maintenance service & supplies	257,848	253,622	(4,226)	232,757	250,695	17,939	344,201	249,465	(94,736)	993,705	249,497	(744,208)	1,828,510	1,003,279	(825,231)
Total operation and maintenance	**6,388,953**	**5,827,459**	**(561,494)**	**6,235,138**	**5,781,094**	**(454,044)**	**6,782,104**	**6,034,860**	**(747,243)**	**7,047,745**	**5,897,749**	**(1,149,996)**	**26,453,940**	**23,541,162**	**(2,912,777)**
Depreciation	2,440,228	2,349,432	(90,796)	2,468,405	2,345,297	(123,108)	2,501,397	2,360,096	(141,301)	2,575,481	2,371,715	(203,766)	9,985,510	9,426,540	(558,970)
Amortization	12,653	14,554	1,902	12,653	14,554	1,902	12,653	14,554	1,902	14,314	14,554	241	52,272	58,218	5,946
Removal costs	173,667	165,211	(8,457)	176,731	166,749	(9,982)	178,161	169,819	(8,342)	181,571	172,360	(9,211)	710,130	674,139	(35,991)
Depreciation and Amortization	**2,626,548**	**2,529,197**	**(97,351)**	**2,657,788**	**2,526,600**	**(131,188)**	**2,692,210**	**2,544,469**	**(147,741)**	**2,771,365**	**2,558,629**	**(212,736)**	**10,747,911**	**10,158,896**	**(589,016)**
General taxes	1,482,644	1,553,254	70,610	1,466,834	1,551,940	85,106	1,068,816	1,551,105	482,289	1,403,077	1,549,803	146,726	5,421,370	6,206,102	784,732
Loss (gain) on sale of assets	-	-	-	(24,980)	-	24,980	-	-	-	-	-	-	(24,980)	-	24,980
Total operating expenses net	**10,498,144**	**9,909,910**	**(588,234)**	**10,334,781**	**9,859,635**	**(500,126)**	**10,543,130**	**10,130,434**	**(412,695)**	**11,222,187**	**10,006,181**	**(1,216,006)**	**42,598,241**	**39,906,160**	**(2,717,061)**
Operating income (loss)	**3,086,394**	**2,708,325**	**378,069**	**5,008,462**	**4,179,514**	**803,968**	**5,389,758**	**5,096,593**	**293,164**	**2,718,632**	**3,907,639**	**(1,189,007)**	**16,203,245**	**15,892,071**	**286,194**
OTHER INCOME (EXPENSES)															
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on long-term debt	960,384	960,384	(0)	1,024,217	1,007,072	(17,145)	1,082,618	1,053,759	(28,858)	1,082,618	1,053,759	(28,858)	4,149,837	4,074,975	(74,862)
Interest on Short-Term Bank Debt	40,168	15,855	(24,314)	14,363	5,661	(8,701)	7,248	5,804	(1,444)	5,804	8,399	2,596	67,583	35,720	(31,863)
Other Interest Expense	(23,732)	-	23,732	-	-	-	-	-	-	155,092	-	(155,092)	131,360	-	(131,360)
Interest net	**976,820**	**976,239**	**(581)**	**1,038,580**	**1,012,733**	**(25,847)**	**1,089,865**	**1,059,563**	**(30,302)**	**1,243,514**	**1,062,159**	**(181,355)**	**4,348,779**	**4,110,694**	**(238,085)**
Nonoperating benefit costs, net	**(341,304)**	**(244,818)**	**96,486**	**(341,304)**	**(244,818)**	**96,486**	**(341,304)**	**(244,818)**	**96,486**	**(341,304)**	**(244,818)**	**96,486**	**(1,365,216)**	**(979,270)**	**385,946**
Allowance for other funds used during construction	24,657	17,659	6,998	35,500	62,779	(27,279)	43,964	101,541	(57,577)	56,985	103,435	(46,450)	161,106	285,414	(124,308)
Allowance for borrowed funds used during construction	20,792	50,590	(29,798)	31,191	104,524	(73,333)	37,007	160,114	(123,108)	44,580	196,132	(151,552)	133,570	511,360	(377,790)
Amortization of debt expense	21,511	20,217	(1,293)	21,743	22,092	349	22,838	23,967	1,129	22,838	23,967	1,129	88,929	90,244	1,315
Other Net	(19,482)	11,250	(30,732)	(32,752)	11,250	(44,002)	(27,028)	11,250	(38,278)	(20,711)	11,250	(31,961)	(99,972)	45,000	(144,972)
Total other income (expenses)	**(631,059)**	**(672,139)**	**41,081**	**(685,079)**	**(611,455)**	**(73,624)**	**(717,456)**	**(565,808)**	**(151,648)**	**(844,194)**	**(530,492)**	**(313,702)**	**(2,877,788)**	**(2,379,894)**	**(497,894)**
Income (loss) before income taxes	**2,455,336**	**2,036,186**	**419,150**	**4,323,383**	**3,568,059**	**730,344**	**4,672,301**	**4,530,785**	**141,516**	**1,874,438**	**3,377,147**	**(1,502,710)**	**13,325,457**	**13,512,177**	**(211,700)**
Provision for income taxes	167,809	89,485	(78,323)	685,463	500,834	(184,629)	773,470	754,529	(18,941)	(110,940)	445,332	556,272	1,515,802	1,790,180	274,378
Net income available to common stockholders	**2,287,527**	**1,946,701**	**340,826**	**3,637,919**	**3,067,225**	**545,714**	**3,898,831**	**3,776,256**	**122,575**	**1,985,378**	**2,931,815**	**(946,438)**	**11,809,656**	**11,721,997**	**62,678**
Common dividends	962,796	1,540,156	577,360	1,650,508	1,441,496	(209,012)	2,750,847	2,310,443	(440,404)	3,025,931	2,846,359	(179,573)	8,390,083	8,138,454	(251,628)
Current Year Retained Earnings	**1,324,731**	**406,544**	**918,186**	**1,987,411**	**1,625,729**	**336,702**	**1,147,985**	**1,465,813**	**(317,828)**	**(1,040,554)**	**85,456**	**(1,126,010)**	**3,419,573**	**3,583,543**	**(188,950)**

Tennessee American Water
Income Statement
2022 Actual vs Budget

	Q1 2022			Q2 2022			Q3 2022			Q4 2022			Full Year 2022		
	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud
OPERATING REVENUES															
Water revenues	13,391,539	13,466,578	(75,039)	15,174,763	14,676,406	498,358	16,201,076	15,540,672	660,403	14,902,381	13,827,983	1,074,398	59,669,759	57,511,639	2,158,120
Sewer revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other operating revenues	257,830	277,366	(19,536)	289,702	284,332	5,370	322,302	302,796	19,506	279,028	275,970	3,057	1,148,861	1,140,464	8,397
Operating revenues	**13,649,369**	**13,743,944**	**(94,575)**	**15,464,465**	**14,960,738**	**503,727**	**16,523,378**	**15,843,468**	**679,909**	**15,181,408**	**14,103,953**	**1,077,456**	**60,818,620**	**58,652,103**	**2,166,517**
OPERATIONS & MAINTENANCE EXPENSE															
Purchased water	17,910	12,388	(5,522)	25,482	12,376	(13,106)	45,508	20,836	(24,672)	27,457	17,829	(9,628)	116,357	63,430	(52,927)
Fuel and Power	414,280	566,719	152,439	477,644	484,387	6,743	543,715	543,905	190	507,721	543,511	35,789	1,943,361	2,138,522	195,161
Chemicals	373,564	355,338	(18,227)	399,687	280,436	(119,251)	647,216	335,947	(311,269)	543,197	333,055	(210,143)	1,963,665	1,304,775	(658,890)
Waste disposal	114,805	85,991	(28,813)	165,159	76,036	(89,124)	132,377	76,480	(55,897)	112,535	97,349	(15,185)	524,875	335,856	(189,019)
Total production costs	**920,559**	**1,020,437**	**99,877**	**1,067,973**	**853,235**	**(214,739)**	**1,368,815**	**977,168**	**(391,648)**	**1,190,910**	**991,744**	**(199,166)**	**4,548,259**	**3,842,583**	**(705,676)**
Salaries & Wages	1,149,216	1,421,461	272,245	1,465,998	1,475,796	9,798	1,337,745	1,503,953	166,208	1,429,638	1,482,139	52,501	5,382,597	5,883,350	500,752
Pensions	41,076	30,836	(10,240)	35,189	30,836	(4,354)	36,941	30,836	(6,106)	40,235	30,836	(9,399)	153,441	123,343	(30,099)
Group insurances	308,945	310,417	1,472	270,525	310,417	39,891	279,653	310,417	30,764	196,757	310,417	113,660	1,055,880	1,241,667	185,787
Other benefits	102,987	115,004	12,017	82,924	115,339	32,415	109,479	124,901	15,423	125,913	114,620	(11,293)	421,302	469,864	48,561
Total employee related	**1,602,223**	**1,877,717**	**275,494**	**1,854,637**	**1,932,387**	**77,750**	**1,763,818**	**1,970,106**	**206,288**	**1,792,543**	**1,938,012**	**145,469**	**7,013,221**	**7,718,222**	**705,002**
Service Company costs	**2,258,369**	**2,226,660**	**(31,709)**	**1,894,545**	**2,245,114**	**350,569**	**1,899,711**	**2,168,178**	**268,467**	**1,987,125**	**2,163,438**	**176,313**	**8,039,750**	**8,803,390**	**763,640**
Contracted services	207,906	182,143	(25,762)	194,967	183,974	(10,993)	210,972	195,545	(15,427)	358,489	198,025	(160,464)	972,334	759,687	(212,647)
Building maintenance and services	39,919	34,658	(5,261)	61,119	40,290	(20,829)	97,203	49,102	(48,101)	139,818	44,398	(95,420)	338,059	168,448	(169,611)
Telecommunication expenses	57,320	57,860	540	60,933	58,436	(2,498)	65,877	59,959	(5,918)	85,114	59,505	(25,609)	269,244	235,759	(33,485)
Postage printing and stationery	1,479	3,821	2,342	2,320	4,030	1,710	4,630	4,435	(195)	10,627	3,594	(7,032)	19,056	15,880	(3,176)
Office supplies & expenses	26,466	31,051	4,585	33,866	28,174	(5,692)	43,961	31,371	(12,590)	83,648	32,704	(50,944)	187,941	123,299	(64,642)
Advertising & marketing expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related expense travel & entertainment	(1,342)	37,279	38,621	42,530	31,209	(11,321)	101,301	33,279	(68,022)	29,688	32,667	2,979	172,178	134,435	(37,743)
Miscellaneous expenses	121,690	9,746	(111,944)	95,632	4,311	(91,321)	201,487	(1,993)	(203,480)	407,284	5,610	(401,674)	826,092	17,673	(808,419)
Rents	3,628	7,119	3,492	500	5,270	4,770	2,187	2,995	808	6,574	17,916	11,342	12,888	33,300	20,412
Transportation	104,963	66,957	(38,006)	78,409	66,957	(11,452)	111,884	66,957	(44,927)	188,544	66,977	(121,567)	483,800	267,848	(215,952)
Operating supplies & services	**562,028**	**430,634**	**(131,394)**	**570,276**	**422,650**	**(147,625)**	**839,502**	**441,648**	**(397,854)**	**1,309,786**	**461,396**	**(848,389)**	**3,281,591**	**1,756,329**	**(1,525,262)**
Uncollectible Accounts Exp	22,558	96,894	74,336	103,656	107,096	3,440	125,061	114,799	(10,262)	93,944	100,345	6,401	345,219	419,134	73,915
Customer accounting other	22,808	27,000	4,192	22,693	27,000	4,307	22,320	27,000	4,680	21,311	27,000	5,689	89,132	108,000	18,868
Regulatory expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance other than group	220,632	221,678	1,046	220,839	221,678	839	221,974	221,678	(296)	230,296	221,678	(8,618)	893,741	886,712	(7,029)
Maintenance service & supplies	208,783	276,404	67,621	224,549	263,451	38,902	475,360	183,329	(292,031)	733,824	342,416	(391,407)	1,642,516	1,065,600	(576,916)
Total operation and maintenance	**5,817,962**	**6,177,424**	**359,462**	**5,959,167**	**6,072,611**	**113,444**	**6,716,561**	**6,103,906**	**(612,655)**	**7,359,739**	**6,246,029**	**(1,113,710)**	**25,853,429**	**24,599,970**	**(1,253,459)**
Depreciation	2,484,649	2,495,861	11,212	2,567,260	2,530,157	(37,103)	2,642,394	2,567,704	(74,690)	2,643,335	2,666,752	23,417	10,337,638	10,260,474	(77,163)
Amortization	279	12,653	12,374	279	12,653	12,374	279	12,653	12,374	279	12,653	12,374	1,116	50,611	49,495
Removal costs	187,565	184,319	(3,247)	189,017	186,367	(2,650)	193,294	188,821	(4,472)	196,789	194,039	(2,751)	766,666	753,545	(13,120)
Depreciation and Amortization	**2,672,493**	**2,692,833**	**20,339**	**2,756,556**	**2,729,177**	**(27,380)**	**2,835,966**	**2,769,177**	**(66,789)**	**2,840,403**	**2,873,444**	**33,041**	**11,105,419**	**11,064,630**	**(40,789)**
General taxes	1,219,229	1,584,986	365,757	1,425,823	1,578,767	152,944	1,482,539	1,580,295	97,756	1,524,531	1,577,473	52,942	5,652,122	6,321,521	669,399
Loss (gain) on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses net	**9,709,684**	**10,455,243**	**745,559**	**10,141,547**	**10,380,554**	**239,008**	**11,035,066**	**10,453,378**	**(581,688)**	**11,724,672**	**10,696,945**	**(1,027,727)**	**42,610,970**	**41,986,121**	**(624,849)**
Operating income (loss)	**3,939,685**	**3,288,701**	**650,984**	**5,322,918**	**4,580,184**	**742,735**	**5,488,311**	**5,390,090**	**98,221**	**3,456,736**	**3,407,008**	**49,729**	**18,207,651**	**16,665,982**	**1,541,669**
OTHER INCOME (EXPENSES)															
Interest Income	-	-	-	(238)	-	(238)	-	-	-	-	-	-	(238)	-	(238)
Interest on long-term debt	1,082,618	1,082,618	1	1,117,473	1,099,056	(18,418)	1,138,636	1,115,493	(23,143)	1,138,636	1,115,493	(23,143)	4,477,363	4,412,660	(64,703)
Interest on Short-Term Bank Debt	3,861	4,746	885	2,685	1,582	(1,102)	17,379	4,401	(12,978)	69,492	8,910	(60,582)	93,416	19,639	(73,777)
Other Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest net	**1,086,479**	**1,087,364**	**886**	**1,119,920**	**1,100,638**	**(19,758)**	**1,156,015**	**1,119,894**	**(36,121)**	**1,208,128**	**1,124,403**	**(83,724)**	**4,570,541**	**4,432,299**	**(138,718)**
Nonoperating benefit costs, net	**(324,748)**	**(285,650)**	**39,098**	**(326,768)**	**(285,650)**	**41,118**	**(325,758)**	**(285,650)**	**40,108**	**(328,626)**	**(285,650)**	**42,976**	**(1,305,900)**	**(1,142,600)**	**163,300**
Allowance for other funds used during construction	15,014	37,430	(22,415)	33,653	59,680	(26,028)	42,339	97,259	(54,920)	55,009	70,791	(15,781)	146,015	265,160	(119,145)
Allowance for borrowed funds used during construction	16,576	33,584	(17,008)	37,153	53,793	(16,640)	46,743	87,925	(41,182)	60,731	63,885	(3,153)	161,203	239,186	(77,984)
Amortization of debt expense	22,838	23,507	669	23,413	24,132	720	23,883	24,757	874	27,998	24,757	(3,240)	98,131	97,154	(977)
Other Net	19,758	-	19,758	(31,337)	-	(31,337)	1,094	-	1,094	(65,382)	-	(65,382)	(75,867)	-	(75,867)
Total other income (expenses)	**(733,220)**	**(754,208)**	**20,988**	**(777,096)**	**(725,646)**	**(51,925)**	**(763,964)**	**(673,817)**	**(90,147)**	**(857,140)**	**(728,835)**	**(128,305)**	**(3,131,421)**	**(2,882,506)**	**(249,390)**
Income (loss) before income taxes	**3,206,465**	**2,534,493**	**671,972**	**4,545,822**	**3,854,537**	**690,809**	**4,724,347**	**4,716,273**	**8,074**	**2,599,596**	**2,678,173**	**(78,577)**	**15,076,230**	**13,783,476**	**1,292,278**
Provision for income taxes	385,830	338,307	(47,523)	570,105	514,507	(55,598)	560,222	629,533	69,311	571,632	357,485	(214,147)	2,087,789	1,839,832	(247,957)
Net income available to common stockholders	**2,820,635**	**2,196,187**	**624,449**	**3,975,717**	**3,340,030**	**635,211**	**4,164,125**	**4,086,740**	**77,385**	**2,027,964**	**2,320,688**	**(292,724)**	**12,988,440**	**11,943,644**	**1,044,321**
Common dividends	1,375,423	1,466,432	91,009	1,925,593	1,770,962	(154,630)	3,163,474	2,449,499	(713,974)	3,163,474	2,892,454	(271,020)	9,627,964	8,579,348	(1,048,616)
Current Year Retained Earnings	**1,445,212**	**729,754**	**715,457**	**2,050,124**	**1,569,067**	**480,581**	**1,000,651**	**1,637,241**	**(636,589)**	**(1,135,510)**	**(571,766)**	**(563,744)**	**3,360,477**	**3,364,296**	**(4,295)**

Tennessee American Water
Income Statement
2023 Actual vs Budget

	Q1 2023			Q2 2023			Q3 2023			Q4 2023			Full Year 2023		
	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud	Actual	Budget	Act Vs Bud
OPERATING REVENUES															
Water revenues	15,636,820	14,451,515	1,185,306	16,548,163	15,694,481	853,682	17,093,452	16,951,975	141,477	15,717,725	15,313,094	404,631	64,996,160	62,411,065	2,585,095
Sewer revenues	-	-	-	(1)	-	(1)	-	-	-	-	-	-	(1)	-	(1)
Other operating revenues	300,554	264,991	35,563	274,671	277,606	(2,935)	313,582	289,174	24,408	291,409	283,417	7,991	1,180,215	1,115,188	65,027
Operating revenues	**15,937,375**	**14,716,506**	**1,220,869**	**16,822,833**	**15,972,087**	**850,746**	**17,407,034**	**17,241,149**	**165,885**	**16,009,133**	**15,596,511**	**412,622**	**66,176,374**	**63,526,253**	**2,650,122**
OPERATIONS & MAINTENANCE EXPENSE															
Purchased water	30,415	12,760	(17,655)	35,908	12,723	(23,185)	52,038	21,437	(30,601)	59,090	18,364	(40,725)	177,451	65,284	(112,167)
Fuel and Power	175,181	362,836	187,655	170,334	433,568	263,234	294,417	398,715	104,298	231,884	379,614	147,730	871,816	1,574,733	702,917
Chemicals	573,759	451,122	(122,637)	595,689	444,467	(151,222)	681,017	564,736	(116,281)	654,823	453,425	(201,398)	2,505,288	1,913,751	(591,537)
Waste disposal	197,133	112,816	(84,317)	222,743	102,263	(120,480)	68,185	102,733	34,548	200,618	124,738	(75,880)	688,679	442,550	(246,129)
Total production costs	**976,489**	**939,534**	**(36,955)**	**1,024,674**	**993,022**	**(31,652)**	**1,095,657**	**1,087,621**	**(8,037)**	**1,146,415**	**976,141**	**(170,273)**	**4,243,234**	**3,996,318**	**(246,916)**
Salaries & Wages	1,377,580	1,489,000	111,420	1,425,453	1,547,649	122,196	1,423,612	1,575,187	151,574	1,493,015	1,588,241	95,226	5,719,662	6,200,077	480,416
Pensions	23,868	26,283	2,416	23,082	26,283	3,201	20,699	26,283	5,585	22,194	26,283	4,090	89,842	105,133	15,291
Group insurances	287,864	318,521	30,657	287,925	323,456	35,531	272,457	328,391	55,935	199,951	331,625	131,673	1,048,197	1,301,994	253,796
Other benefits	107,486	117,444	9,958	121,716	119,003	(2,713)	119,736	127,802	8,066	145,934	119,976	(25,958)	494,871	484,225	(10,646)
Total employee related	**1,796,798**	**1,951,248**	**154,450**	**1,858,177**	**2,016,392**	**158,215**	**1,836,503**	**2,057,664**	**221,160**	**1,861,094**	**2,066,125**	**205,031**	**7,352,572**	**8,091,429**	**738,857**
Service Company costs	**1,961,312**	**2,062,611**	**101,299**	**2,019,695**	**2,075,408**	**55,713**	**2,093,879**	**2,059,075**	**(34,804)**	**2,059,728**	**2,045,688**	**(14,039)**	**8,134,614**	**8,242,782**	**108,168**
Contracted services	266,643	178,921	(87,722)	176,943	194,576	17,633	285,884	196,739	(89,145)	260,831	59,741	(201,090)	990,301	629,978	(360,324)
Building maintenance and services	43,551	50,135	6,584	88,012	52,971	(35,042)	91,552	67,619	(23,932)	84,215	56,365	(27,850)	307,330	227,091	(80,239)
Telecommunication expenses	34,912	52,321	17,408	88,138	52,916	(35,223)	75,088	54,372	(20,716)	115,364	54,276	(61,088)	313,503	213,884	(99,619)
Postage printing and stationery	5,770	3,512	(2,258)	1,953	4,217	2,264	2,535	4,503	1,968	2,953	5,053	2,100	13,211	17,286	4,075
Office supplies & expenses	38,269	32,301	(5,968)	31,567	29,245	(2,322)	50,320	32,605	(17,714)	39,678	44,692	5,015	159,833	138,844	(20,990)
Advertising & marketing expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee related expense travel & entertainment	35,529	34,741	(788)	23,320	35,381	12,061	59,035	35,648	(23,386)	78,472	34,042	(44,429)	196,355	139,812	(56,542)
Miscellaneous expenses	140,683	69,020	(71,663)	107,447	42,580	(64,867)	167,936	24,640	(143,296)	218,983	65,847	(153,135)	635,049	202,088	(432,961)
Rents	18	5,639	5,621	388	5,116	4,728	267	3,920	3,653	7,756	12,089	4,333	8,429	26,764	18,335
Transportation	61,619	110,058	48,439	114,132	110,058	(4,074)	104,879	110,058	5,179	157,855	110,058	(47,797)	438,484	440,232	1,748
Operating supplies & services	**626,994**	**536,648**	**(90,345)**	**631,900**	**527,060**	**(104,841)**	**837,495**	**530,106**	**(307,390)**	**966,107**	**442,164**	**(523,942)**	**3,062,496**	**2,035,978**	**(1,026,518)**
Uncollectible Accounts Exp	68,078	102,144	34,066	149,586	108,768	(40,818)	164,031	118,661	(45,370)	965	105,554	104,589	382,661	435,127	52,467
Customer accounting other	21,306	27,000	5,694	20,801	27,000	6,199	24,526	27,000	2,474	18,050	27,000	8,950	84,683	108,000	23,317
Regulatory expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance other than group	289,559	239,312	(50,247)	286,467	239,312	(47,155)	288,719	239,312	(49,407)	402,487	239,312	(163,175)	1,267,232	957,248	(309,984)
Maintenance service & supplies	193,047	277,218	84,172	194,577	246,947	52,370	234,361	166,875	(67,486)	597,666	336,975	(260,692)	1,219,651	1,028,015	(191,636)
Total operation and maintenance	**5,933,583**	**6,135,715**	**202,133**	**6,185,877**	**6,233,908**	**48,031**	**6,575,173**	**6,286,314**	**(288,860)**	**7,052,510**	**6,238,960**	**(813,550)**	**25,747,143**	**24,894,897**	**(852,246)**
Depreciation	2,726,105	2,691,309	(34,796)	2,716,076	2,725,744	9,667	2,645,379	2,772,843	127,464	2,725,892	2,843,724	117,832	10,813,453	11,033,619	220,167
Amortization	279	-	(279)	279	-	(279)	279	-	(279)	279	-	(279)	1,116	-	(1,116)
Removal costs	202,759	190,308	(12,452)	204,562	190,902	(13,660)	206,714	191,654	(15,061)	207,971	193,435	(14,536)	822,007	766,298	(55,709)
Depreciation and Amortization	**2,929,144**	**2,881,617**	**(47,527)**	**2,920,917**	**2,916,646**	**(4,272)**	**2,852,373**	**2,964,497**	**112,124**	**2,934,142**	**3,037,158**	**103,017**	**11,636,575**	**11,799,918**	**163,342**
General taxes	1,473,825	1,628,848	155,022	1,601,138	1,621,655	20,517	1,622,740	1,622,847	107	1,691,572	1,623,124	(68,448)	6,389,275	6,496,473	107,198
Loss (gain) on sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating expenses net	**10,336,551**	**10,646,180**	**309,628**	**10,707,932**	**10,772,209**	**64,276**	**11,050,285**	**10,873,657**	**(176,628)**	**11,678,223**	**10,899,242**	**(778,982)**	**43,772,992**	**43,191,287**	**(581,705)**
Operating income (loss)	**5,600,823**	**4,070,326**	**1,530,497**	**6,114,900**	**5,199,878**	**915,022**	**6,356,748**	**6,367,492**	**(10,743)**	**4,330,910**	**4,697,269**	**(366,360)**	**22,403,382**	**20,334,965**	**2,068,417**
OTHER INCOME (EXPENSES)															
Interest Income	-	-	-	(10,940)	-	(10,940)	(12,368)	-	(12,368)	(141,101)	-	(141,101)	(164,409)	-	(164,409)
Interest on long-term debt	1,138,636	1,138,639	3	1,138,636	1,226,514	87,878	1,208,115	1,314,389	106,274	1,274,573	1,314,389	39,815	4,759,960	4,993,930	233,970
Interest on Short-Term Bank Debt	140,460	199,799	59,339	113,397	180,152	66,756	67,980	160,408	92,428	33,100	173,549	140,449	354,936	713,908	358,972
Other Interest Expense	16	-	(16)	-	-	-	-	-	-	177	-	(177)	193	-	(193)
Interest net	**1,279,112**	**1,338,438**	**59,326**	**1,241,093**	**1,406,666**	**143,694**	**1,263,727**	**1,474,797**	**186,333**	**1,166,750**	**1,487,938**	**38,986**	**4,950,681**	**5,707,838**	**428,339**
Nonoperating benefit costs, net	**(89,802)**	**(232,409)**	**(142,607)**	**(89,802)**	**(232,409)**	**(142,607)**	**(89,802)**	**(232,409)**	**(142,607)**	**(89,802)**	**(232,409)**	**(142,607)**	**(359,208)**	**(929,638)**	**(570,430)**
Allowance for other funds used during construction	36,867	43,627	(6,760)	48,677	82,563	(33,886)	63,875	108,218	(44,344)	96,563	121,483	(24,920)	245,982	355,892	(109,910)
Allowance for borrowed funds used during construction	41,314	51,738	(10,425)	46,749	87,821	(41,072)	70,518	111,257	(40,739)	106,606	107,395	(789)	265,187	358,212	(93,024)
Amortization of debt expense	24,869	23,810	(1,059)	25,251	26,612	1,361	33,920	27,903	(6,017)	44,131	27,903	(16,228)	128,171	106,229	(21,942)
Other Net	(55,471)	-	(55,471)	(19,326)	-	(19,326)	(45,528)	-	(45,528)	117,298	-	117,298	(3,027)	-	(3,027)
Total other income (expenses)	**(1,191,469)**	**(1,034,473)**	**(156,996)**	**(1,100,441)**	**(1,030,484)**	**(91,837)**	**(1,118,980)**	**(1,050,815)**	**(92,902)**	**(800,611)**	**(1,054,554)**	**(28,260)**	**(4,211,502)**	**(4,170,326)**	**(369,994)**
Income (loss) before income taxes	**4,409,354**	**3,035,853**	**1,373,501**	**5,014,459**	**4,169,394**	**823,186**	**5,237,769**	**5,316,677**	**(103,645)**	**3,530,299**	**3,642,716**	**(394,619)**	**18,191,880**	**16,164,639**	**1,698,423**
Provision for income taxes	1,067,259	721,145	(346,114)	1,240,960	990,410	(250,550)	1,295,240	1,262,938	(32,302)	870,451	865,301	(5,150)	4,473,910	3,839,794	(634,116)
Net income available to common stockholders	**3,342,095**	**2,314,708**	**1,027,387**	**3,773,499**	**3,178,985**	**572,635**	**3,942,528**	**4,053,738**	**(135,947)**	**2,659,848**	**2,777,415**	**(399,769)**	**13,717,971**	**12,324,845**	**1,064,307**
Common dividends	1,512,966	619,899	(893,067)	1,960,647	1,849,256	(111,391)	1,960,647	2,331,023	370,376	2,798,785	3,080,410	281,625	8,233,045	7,880,587	(352,457)
Current Year Retained Earnings	**1,829,129**	**1,694,809**	**134,320**	**1,812,852**	**1,329,729**	**461,244**	**1,981,881**	**1,722,715**	**234,429**	**(138,937)**	**(302,995)**	**(118,144)**	**5,484,926**	**4,444,258**	**711,849**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Kevin Kruchinski

Question:

1-110. For the 2025 capital expenditure forecast, split the estimated projects closed to Account 101, Plant in Service, split between ICR qualifying expenditures and non-ICR qualifying expenditures.

Response:

Please see the following tables which reflect the current submitted, but not yet approved, budget for 2025 capital expenditures.

The Company has proposed a future test year of 2025 in this base rate case. This request could, inappropriately, create the impression that investment recognized in the 2025 base rates would also be recognized in an ICR filing. To the extent that investment placed into service in 2025 will be included in base rates in this case, these capital costs will not be included in future Incremental Capital Rider calculations. While these may be ICR qualifying expenditures by definition, their recognition should be in this base rate case and not in an ICR filing.

2025 Submitted - Unapproved Budget

Account 101 ICR Qualifying

Investment Projects		Total ICR Qualifying Estimate
I26-020082	Cummings Hwy Booster	$ 838,874
I26-020048	Replace Elder Mt Transmission Main	$ 2,519,703
I26-020051	Replace Switch Gear - Citico	$ 8,624,428
I26-050016	Whitwell Dist Tanks	$ 1,479,643
	Total IPs	$ 13,462,648

Recurring Projects		
A	Mains - New	$ 445,000
B	Mains - Replaced	$ 5,044,307
C	Mains - Unscheduled	$ 1,792,975
D	Mains - Relocated	$ 321,750
E	Hydrants, Valves, & Manholes - New	$ 324,500
F	Hydrants, Valves, & Manholes - Replaced	$ 780,000
H	Services and Lateral - Replaced	$ 749,667
J	Meters - Replaced	$ 2,955,497
L	SCADA Equipment & Systems	$ 150,000
M	Security Equipment and Systems	$ 200,000
Q	Process Plant - Facilities and Equipment	$ 1,614,000
R	Capitalized Tank Rehab/Painting	$ 1,550,000
	Total RPs	$ 15,927,695

2025 Submitted - Unapproved Budget

Account 101 Non ICR Qualifying

Line	Description	Total Non ICR Qualifying Estimat
G	Services and Lateral - New	$ 3,147,110
I	Meters - New	$ -
K	ITS Equipment & Systems - Local	$ 375,455
N	Offices and Operations Centers	$ 27,500
O	Vehicles	$ 1,660,000
P	Tools and Equipment	$ 142,000
S	Engineering Studies	$ 50,000
	RP Total	$ 5,402,064

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-111. Provide all written contracts between the Company and its affiliates. Provide a narrative description of any unwritten contracts between the Company and any affiliate, including all material terms.

Response:

Please refer to TAW_R_CADDR1_111_062524_Attachment 1 for the contract between American Water Works Service Company and the Company. Please refer to TAW_R_CADDR1_111_062524_Attachment 2 for the contract between American Water Capital Corp and the Company.

AGREEMENT

Agreement dated January 1, 1989, between AMERICAN WATER WORKS SERVICE COMPANY, INC., a Delaware corporation (hereinafter "Service Company"), and PENNSYLVANIA-AMERICAN WATER COMPANY, a Pennsylvania corporation (hereinafter "Water Company").

The background of this Agreement is that:

1. Both Service Company and Water Company are subsidiaries of American Water Works Company, Inc., a Delaware corporation (hereinafter "American").

2. Water Company has been organized for and is presently engaged in the business of providing potable water as a public utility in the State of Pennsylvania.

3. Service Company maintains an organization whose officers and employees are familiar with all facets of the water utility business, including the development, business and property of Water Company, and are experienced in the efficient management, financing, accounting and operation of water utility properties and the extension and improvement thereof. The officers and employees of Service Company are qualified to aid, assist and advise Water Company in its business operations through the services to be performed under this Agreement.

4. Service Company has provided administrative and operating services to Water Company for many years, the past 17 years pursuant to an agreement dated January 1,

1971. Because Water Company is of the opinion that it cannot obtain the same quality and diversification of services on a comparable economic basis elsewhere, it proposes to enter into a new agreement with Service Company more specifically defining the types of services available to it.

5. Service Company has entered or proposes to enter into agreements similar to this agreement with other affiliated water companies (hereinafter collectively "Water Companies").

6. The services to be rendered under this agreement are to be rendered by Service Company to Water Companies at their cost to Service Company, as hereinafter provided.

NOW, THEREFORE, in consideration of the premises and mutual agreements herein contained, the Water Company and Service Company agree that:

ARTICLE 1. PERSONNEL AND SERVICES TO BE PROVIDED

1.1 During the term of this agreement and upon the terms and conditions hereinafter set forth, Service Company shall provide corporate guidance for Water Company. In addition to the guidance provided by the officers and employees of Service Company through the coordination of functional activities for all subsidiaries of American, the officers and employees of Service Company shall furnish and Water Company shall purchase from Service Company, the following services: Accounting, Administration, Communication, Corporate Secretarial, Engineering, Financial, Human Resources,

Information Systems, Operation, Rates and Revenue, Risk Management and Water Quality, together with such other services as Water Company and Service Company may agree; provided, however, that Water Company may perform the service with its own personnel or engage another company or person to provide those services on its behalf. Service Company by mutual consent may engage another Company or person to provide such services on its behalf.

1.2 Service Company shall employ qualified officers and employees and those persons shall be available for election by Water Company to serve as officers of Water Company.

1.3 Without limitation, services to be provided by the Service Company shall be rendered as follows:

A. Accounting: Service Company shall assist in the preparation and implementation of accounting methods and procedures to determine that they conform fully to the requirements, rules and regulations of governmental authorities having jurisdiction and review Water Company's monthly financial reports, annual reports and other reports to stockholders and to any governmental authorities. It shall advise and assist in the establishment and maintenance of current record keeping techniques; review accounting procedures, methods and forms; and evaluate systems of internal control for receipt and disbursement of funds, materials and supplies, and other assets. Service Company shall maintain accounting records as required by Water Company. When appropriate, Service Company shall cooperate and consult with Water Company's independent certified public accountants.

Service Company shall assist in the preparation of operating and construction budgets and monitor the control over such budgets by comparing experienced costs to the projections.

Service Company shall prepare or assist in the preparation of federal, state and local tax returns for and to the extent required by Water Company.

B. **Administration**: Service Company shall make qualified employees available to perform or assist in the performance of Water Company's corporate activities. Those employees shall keep themselves informed on all aspects of Water Company's operations and shall regularly visit Water Company's facilities. They shall make recommendations to Water Company for operating expenditures and for additions to and improvements of property, plant and equipment. They shall keep abreast of economic, regulatory, governmental and operational developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Service Company shall provide an internal audit staff for periodic audits of accounts, records, policies and procedures of Water Company and submit reports thereon.

C. **Communications**: Service Company shall recommend procedures to promote satisfactory relations with employees, customers, communities and the general public and assist in the preparation of communication materials, (including press releases, brochures, audio visual presentations and speeches) plant tours, public exhibits and displays and other related services to inform the public.

D. **Corporate Secretarial**: Service Company shall maintain, in such places and manner as may be required by applicable law, documents of Water Company, such as minute books, charters, by-laws, contracts, deeds and other corporate records, and shall administer an orderly program of records retention. It shall maintain, or arrange for the maintenance of, records of stockholders of Water Company, prepare or arrange for the preparation of stock certificates, perform duties relating to the transfer of stock and perform other corporate secretarial functions as required including preparation of notices of stockholder and director meetings and the minutes thereof.

Service Company shall review and may assist in the preparation of documents and reports required by Water Company such as deeds, easements, contracts, charters, franchises, trust indentures and regulatory reports and filings.

E. **Engineering**: Service Company shall advise, and provide engineering services to assist Water Company in planning for, operating, maintaining and constructing its facilities.

It shall conduct distribution system surveys and hydraulic analyses and prepare or review maps, charts, operating statistics, reports and other pertinent data.

It shall assist Water Company in the proper maintenance and protection of Water Company properties by periodic inspection of its structures, tanks, reservoirs, dams, wells and electrical and mechanical equipment.

The engineering services provided by Service Company shall also include the conduct of field investigations as necessary to

obtain engineering information and, when required, the preparation of studies, reports, designs, drawings, cost estimates, specifications, and contracts for the construction of additions to or improvements of Water Company's source of supply, treatment plant, pumping stations, distribution system, and such other facilities as Water Company may request. Service Company shall provide a Materials Management Program to arrange for the purchase of equipment, materials, and supplies in volume on a basis advantageous to Water Company and assist in the evaluation of new and existing products and application procedures.

F. Financial: Service Company shall assist in the development and implementation of financing programs for Water Company, including the furnishing of advice from time to time on securities market conditions and the form and timing of financing; advise concerning arrangements for the sale of its securities; and assist in the preparation of necessary papers, documents, registration statements, prospectuses, petitions, applications and declarations. It shall prepare reports to be filed with, and reply to inquiries made by, security holders and bond and mortgage trustees.

Service Company shall assist Water Company in cash management including arrangements for bank credit lines, establishment of collection policies, and development of temporary investment programs.

Service Company shall provide assistance to Water Company in the preparation of all financial reports.

G. **Human Resources**: Service Company shall assist in obtaining qualified personnel for Water Company; in establishing appropriate rates of pay for those employees; and in negotiating with bargaining units representing Water Company employees. It shall carry out training programs for the development of personnel and advise and assist Water Company regarding personnel. It shall also advise and assist Water Company in regard to group employee insurance, pension and benefit plans and in the drafting or revising of those plans when required. It will keep Water Company apprised of all employment laws and develop procedures and controls to assure compliance.

H. **Information Systems**: Service Company shall make available to Water Company electronic data processing services. Those services shall include customer billing and accounting, preparation of financial statements and other reports including those required by Federal and State agencies.

I. **Operation**: Service Company shall develop and assist in the implementation of operating procedures to promote the efficient and economic operation of Water Company. Periodic operational reviews will be performed by Service Company personnel and any deviations from adopted procedures will be reported to Water Company.

J. **Rates and Revenue**: Service Company personnel shall make recommendations for changes in rates, rules and regulations and shall assist Water Company in the conduct of proceedings before, and in its compliance with the rulings of, regulatory bodies having jurisdiction over its operation. These personnel

shall keep abreast of economic and regulatory developments and conditions that may affect Water Company; and advise Water Company of any such developments and conditions to the extent that they may be important to Water Company. Rates and Revenue personnel shall assist in the preparation of rate filings or applications and the supporting documents and exhibits requested or required by the Water Company and their respective regulatory commissions. Service Company shall also provide qualified personnel to testify on Water Company's behalf as required during any regulatory proceedings.

K. **Risk Management**: Service Company shall provide a Risk Management Program to review the exposures to accidental loss of the Water Company, recommend efficient methods of protection either through the purchase of insurance, self-insurance or other risk management techniques and arrange for the purchase of insurance coverage. It shall also supervise investigation procedures; review claims; and negotiate and assist in, and evaluate proposals for, settlement at the request of Water Company. It shall assist in the establishment of safety and security programs to avoid or minimize risk and loss.

L. **Water Quality**: Service Company shall assist Water Company to comply with standards of governmental agencies and establish and attain water quality objectives of the Water Company. It shall assist in providing design criteria for processes, coordinating with public agencies, developing approaches and solutions to water quality problems, and providing

technical assistance and general direction for Water Company personnel.

It shall also provide laboratory services for programmed analyses as required by drinking water regulations, and special analyses as required by Water Company.

ARTICLE II. PAYMENT FOR SERVICES

2.1 In consideration for the services to be rendered by Service Company as hereinabove provided, Water Company agrees to pay to Service Company the cost thereof determined as provided in this Article II and in Article III.

2.2 All costs of service rendered by Service Company personnel for Water Company or in common with other Water Companies shall be charged to Water Company based on actual time spent by those personnel as reflected in their daily time sheets or other mutually acceptable means of determination.

2.3 All costs of Service Company incurred in connection with services rendered by Service Company which can be identified and related exclusively to Water Company, shall be charged directly to Water Company.

2.4 All costs incurred in rendering services to Water Company in common with similar services to other Water Companies which cannot be identified and related exclusively to services rendered to a particular Water Company, shall be allocated among all Water Companies so served, or, in the case of costs incurred with respect to services rendered to a particular group of Water

Companies, among the members of such group, based on the number of customers served at the immediately preceding calendar year end.

2.5 Cost for support personnel (secretaries, clerical personnel, clerks, messengers, telephone operators, mail clerks, and other incidental support personnel of the Service Company) as well as the cost of lease payments, depreciation, utilities and other costs associated with leasing office space and equipment by Service Company shall be allocated among the Water Companies on the basis of the proportion of the aggregate cost allocated under Sections 2.3 and 2.4.

ARTICLE III. ALLOWANCE FOR OVERHEAD

3.1 In determining the cost to be assessed by Service Company for the rendering of services to Water Company as herein provided, there shall be added to the salaries of all officers and employees for whose services charges are to be made, a percentage sufficient to cover the general overhead of Service Company, as defined below, properly allocable thereto. Such percentage shall be calculated each month and shall be the ratio of the total general overhead of the Service Company for the month to the total salaries of the employees for whose service charges are to be made to the Water Companies. No general overhead of Service Company shall be added to costs incurred for services of non-affiliated consultants employed by Service Company.

3.2 The term "general overhead" shall include:

(a) pension and insurance premiums paid for the benefit of Service Company employees,

(b) legal and other fees for services rendered to the Service Company,

(c) taxes,

(d) other general office supplies and other similar expenses, and

(e) interest on working capital.

ARTICLE IV. BILLING PROCEDURES AND BOOKS AND RECORDS

4.1 As soon as practicable after the last day of each month, Service Company shall render a bill to Water Company for all amounts due from Water Company for services and expenses for such month plus an amount equal to the estimated cost of such services and expenses for the current month, all computed pursuant to Articles II and III. Such bill shall be in sufficient detail to show separately the charge for each class of service rendered. All amounts so billed shall reflect the credit for payments made on the estimated portion of the prior bill and shall be paid by Water Company within a reasonable time after receipt of the bill therefore.

4.2 Service Company agrees to keep its books and records available at all times for inspection by representatives of Water Company or by regulatory bodies having jurisdiction over Water Company.

4.3 Service Company shall at any time, upon request of Water Company, furnish any and all information required by Water Company with respect to the services rendered by Service Company

hereunder, the costs thereof, and the allocation of such costs among Water Companies.

ARTICLE V. OTHER AGREEMENTS

5.1 It is understood by Water Company that Service Company has entered or may enter into similar agreements with other Water Companies that are affiliated with American to which similar services are to be furnished. Service Company will not enter into agreements to perform similar services for other companies on terms more favorable than those provided herein.

5.2 It is understood by Water Company that Service Company has entered or may enter into an agreement or agreements with American and certain other companies not engaged in the water or sewer service business to which limited services are to be furnished; Water Company consents to such additional agreements, provided, however, that no part of the cost of furnishing such services will be charged to Water Company.

ARTICLE VI. TERM OF AGREEMENT

This agreement shall become effective as of the later of (a) the date first mentioned above or (b) the date the parties receive the last of any necessary approvals of governmental regulatory agencies having jurisdiction in the premises. Upon becoming effective, this agreement shall be the sole agreement between the parties concerning the subject matter hereof and shall supersede all prior agreements, written or oral, including the agreement dated January 1, 1971, which shall terminate on the date this

agreement becomes effective. This agreement shall continue in full force and effect until terminated by either of the parties hereto giving the other party hereto ninety day's notice in writing; provided, however, that this agreement shall terminate as of the date Water Company or Service Company ceases to be an affiliate of American.

IN WITNESS WHEREOF, Service Company and Water Company have caused this agreement to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and impressed with their respective corporate seals attested by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

ATTEST:

AMERICAN WATER WORKS SERVICE COMPANY, INC.

By _____
President

ATTEST:

PENNSYLVANIA-AMERICAN WATER COMPANY

By _____
Assistant Secretary

President

FINANCIAL SERVICES AGREEMENT

THIS AGREEMENT, dated as of June 15, 2000, by and between Tennessee-American Water Company (the "Company") and American Water Capital Corp. ("AWCC").

BACKGROUND

The Company currently performs its own financial services.

However, the Company has determined that it can obtain these services more efficiently through the consolidation of certain necessary management and staff functions with those performed for other entities that may enter into agreement with AWCC substantially similar to this one ("Co-Participants").

AWCC is dedicated to performing such consolidated functions.

Accordingly, the parties have determined to enter into this Agreement for the provision of financial services by AWCC to the Company and for the proper determination and allocation of the costs of providing such services.

Therefore, the parties agree as follows:

AGREEMENT

1. Services. AWCC will provide, either directly or through arrangements with third parties for the benefit of the Company, such financial services as the Company and AWCC may from time to time agree, including but not limited to those more fully described in Appendix I attached to this Agreement.

2. Costs. In consideration of the provision of the services contemplated by paragraph 1, the Company agrees to pay AWCC a portion of the costs and appropriate overhead incurred by AWCC in providing those services, as follows. The costs incurred by AWCC in connection with its bank credit lines and short-term public borrowings will be divided among the Co-Participants in proportion to the maximum principal amount that each Co-Participant requests be made available to it during the course of a year. The costs incurred by AWCC in connection with each long-term borrowing by AWCC will be divided among each Co-Participant in proportion to the principal amount of that borrowing that is loaned to that Co-Participant. AWCC's overhead will be allocated among the Co-Participants in the same proportion as each Co-Participant's long-term and maximum, requested short-term borrowings and investments in a calendar year bear to all of the long and maximum short-term borrowings and investments by all Co-Participants during the same year.

3. Statements. AWCC will prepare and deliver to the Company monthly statements of the services provided by AWCC and amounts payable to AWCC, giving effect to

all the provisions of this Agreement. The Company shall pay the net amount shown on its statement within thirty (30) days after the billing date.

4. Inspection. Upon reasonable notice, AWCC will make available to the Company for its inspection AWCC's books, records, bills, accounts and any other documents which describe or support the costs allocated to the Company under this Agreement.

5. Obligations Not Joint. AWCC and the Company expressly agree: (a) that the obligations of the Company and each Co-Participant to AWCC are several and not joint; (b) that the Company will not be responsible to any Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by the Company to AWCC under this Agreement or a Note in the form attached to this Agreement; and (c) that no Co-Participant will be responsible to the Company, to any other Co-Participant, to AWCC or to any assignee or creditor of AWCC for any payment in excess of payments due by that Co-Participant to AWCC under any agreement substantially similar to this Agreement or under any Note attached to that other agreement. AWCC covenants and agrees that it will require, as a condition to its entering into any such other agreement with a Co-Participant, that such other agreement contains the same provision as that contained in the immediately preceding sentence.

6. Notes. The Company's borrowings under this Agreement will be evidenced by one or more promissory notes in the form of Exhibit A or Exhibit B attached to this Agreement.

7. Non-Exclusivity. Nothing in this Agreement prohibits or restricts the Company from borrowing from third parties, or obtaining services described in this Agreement from third parties, whenever and on whatever terms it deems appropriate.

8. Effectiveness. This Agreement shall be effective as of June 15, 2000, provided that, if prior approval by the regulatory commission of any jurisdiction is required before this Agreement may become effective as to the Company, or before AWCC may provide a particular service hereunder to the Company, this Agreement shall not be effective as to the Company or as to that service, as the case may be, unless and until the required approval has been obtained. Unless and until this Agreement becomes effective as to the Company in whole or in part, the Company shall not be entitled to the benefits of, nor shall it have any rights or duties under, this Agreement. This Agreement may be amended or rescinded only by written instrument signed by the Company and AWCC.

9. Termination. The Company may terminate its participation in this Agreement by giving ten (10) days prior written notice of such termination to AWCC; and (b) AWCC may terminate this Agreement by giving ninety (90) days prior written notice of such termination to the Company. Termination of this Agreement will not affect: (a) the Company's obligations under any Promissory Notes; (b) any party's obligations with respect to any amounts owing under Sections 2 and 3 of this Agreement (including such amounts attributable to obligations of any terminating party under any Promissory Notes that remain outstanding after this Agreement is terminated as to that party); or (c) AWCC's obligations to repay any investments made by a Company pursuant to Appendix I.

10. Copies. This Agreement may be executed by the parties in one or more copies and each executed copy shall be considered an original.

In witness of the foregoing, each of the Company and AWCC has caused its respective corporate seal to be affixed to this Agreement and has caused this Agreement to be signed on its behalf by its duly authorized officers.

ATTEST:

By: _____
Herbert A. Miller, Jr.
Secretary

TENNESSEE-AMERICAN WATER COMPANY

By: _____
William F. L'Ecuyer
President

ATTEST:

By: _____
Title: W. Timothy Pohl
Vice President and Secretary

AMERICAN WATER CAPITAL CORP.

By: _____
Name and Title: Joseph F. Hartnett, Jr.
Vice President and Treasurer

APPENDIX I

DESCRIPTION OF FINANCIAL SERVICES

Set forth below is a list of the services which AWCC agrees to provide to the Company upon its request pursuant to the Agreement to which this Appendix is attached.

1. Short-Term Loans. AWCC will provide Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached to this Agreement as Exhibit A.

2. Long-Term Borrowings. AWCC will provide loans other than Short-Term Loans to the Company pursuant to the terms set forth in the promissory notes to be issued by the Company to AWCC, each substantially in the form attached hereto as Exhibit B.

3. Cash Management. Cash not required by the Company to pay its daily disbursements or to pay when due the principal of and interest on, the Company's borrowings from AWCC other than Short-Term Loans will be used by AWCC first to reduce the outstanding principal balance of the Company's Short-Term Loans owing to AWCC and any excess will be deemed to be invested with AWCC and will earn a daily rate of interest that is equal to the interest income earned by AWCC on those funds. Upon the request of that Company, AWCC shall execute one or more promissory notes in favor of the Company, in form and substance substantially similar to the Promissory Note attached as Exhibit A to the Agreement as evidence of such investment.

EXHIBIT A
PROMISSORY NOTE
FOR SHORT-TERM LOANS

$_____ _____, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a _____ corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of _____ dollars ($_____) (the "Maximum Principal Sum"), or such lesser amount as shall equal the aggregate unpaid principal amount of the loans made by Lender to Borrower (other than loans evidenced by a promissory note under which the principal amount is due and payable in one or more scheduled installments more than one year after the date of its issue), together with interest thereon from the date hereof until paid in full. Interest will be charged on the unpaid outstanding principal balance of this Note at a rate per annum equal to Lender's actual cost of funds to make such loan, such rate to change as Lender's actual cost of funds changes. Interest on borrowings shall be due and payable on the first business day of each month, commencing with the first business day of the month after the month in which this Note is executed. In the absence of manifest error, the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of

Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

[BORROWER]

By:_____
Name and Title:

EXHIBIT B
PROMISSORY NOTE
FOR LONG-TERM BORROWINGS

$_____ _____, 2000

FOR VALUE RECEIVED, [NAME OF COMPANY], a _____ corporation (herein "Borrower") hereby promises to pay to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at _____ or such other place as Lender may from time to time designate, the principal sum of _____ dollars ($_____), together with interest thereon from the date hereof until paid in full. Interest shall be charged on the unpaid outstanding principal balance hereof at a rate per annum equal to the rate paid and to be paid by Lender with respect to the borrowings it made in order to provide funds to Borrower hereunder. Interest on borrowings shall be due and payable in immediately available funds on the same business day on which the Lender must pay interest on the borrowings it made in order to provide funds to the Borrower hereunder. The principal amount hereof shall be due and payable hereunder at such times and in such amounts and in such installments hereunder as the Lender must pay with respect to the borrowings it made in order to provide funds to the Borrower hereunder. Lender has provided Borrower with a copy of the documentation evidencing the borrowings made by Lender in order to provide funds to Borrower hereunder. In the absence of manifest error, such documentation and the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and "Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000 between Borrower and Lender to which reference is made for a statement of additional rights and obligations of Lender and Borrower.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

[BORROWER]

By:_____
Name and Title:

PROMISSORY NOTE
FOR SHORT-TERM LOANS

$10,910,000.00 June 15, 2000

FOR VALUE RECEIVED, TENNESSEE-AMERICAN WATER COMPANY, a Tennessee corporation (herein "Borrower") hereby promises to pay ON DEMAND to the order of American Water Capital Corp., a Delaware corporation ("Lender"), in same day funds at its offices at Voorhees, New Jersey or such other place as Lender may from time to time designate, the principal sum of TEN MILLION NINE-HUNDRED TEN THOUSAND dollars ($10,910,000.00) (the "Maximum Principal Sum"), or such lesser amount as shall equal the aggregate unpaid principal amount of the loans made by Lender to Borrower (other than loans evidenced by a promissory note under which the principal amount is due and payable in one or more scheduled installments more than one year after the date of its issue), together with interest thereon from the date hereof until paid in full. Interest will be charged on the unpaid outstanding principal balance of this Note at a rate per annum equal to Lender's actual cost of funds to make such loan, such rate to change as Lender's actual cost of funds changes. Interest on borrowings shall be due and payable on the first business day of each month, commencing with the first business day of the month after the month in which this Note is executed. In the absence of manifest error, the records maintained by Lender of the amount and term, if any, of borrowings hereunder shall be deemed conclusive.

Borrower may borrow, repay and reborrow hereunder in amounts which do not, in the aggregate outstanding at any time, exceed the Maximum Principal Sum.

The occurrence of one or more of any of the following shall constitute an event of default hereunder:

(a) Borrower shall fail to make any payment of principal and/or interest due hereunder or under any other promissory note between Lender and Borrower within five business days after the same shall become due and payable, whether at maturity or by acceleration or otherwise;

(b) Borrower shall apply for or consent to the appointment of a receiver, trustee or liquidator of itself or any of its property, admit in writing its inability to pay its debts as they mature, make a general assignment for the benefit of creditors, be adjudicated a bankrupt or insolvent or file a voluntary petition in bankruptcy or a petition or an answer seeking reorganization or an arrangement with creditors or to take advantage of any bankruptcy, reorganization, insolvency, readjustment of debt, dissolution or liquidation of law or statute, or an answer admitting the material allegations of a petition filed against it in any proceeding under any such

law, or if action shall be taken by Borrower for the purposes of effecting any of the foregoing; or

(c) Any order, judgment or decree shall be entered by any court of competent jurisdiction, approving a petition seeking reorganization of Borrower or all or a substantial part of the assets of Borrower, or appointing a receiver, trustee or liquidator of Borrower or any of its property, and such order, judgment or decree shall continue unstayed and in effect for any period of sixty (60) days.

Upon the occurrence of any event of default, the entire unpaid principal sum hereunder plus all interest accrued thereon plus all other sums due and payable to Lender hereunder shall, at the option of Lender, become due and payable immediately. In addition to the foregoing, upon the occurrence of any event of default, Lender may forthwith exercise singly, concurrently, successively or otherwise any and all rights and remedies available to Lender by law, equity, statute or otherwise.

Borrower hereby waivers presentment, demand, notice of nonpayment, protest, notice of protest or other notice of dishonor in connection with any default in the payment of, or any enforcement of the payment of, all amounts due hereunder. To the extent permitted by law, Borrower waives the right to any stay of execution and the benefit of all exemption laws now or hereafter in effect.

Following the occurrence of any event of default, Borrower will pay upon demand all costs and expenses (including all amounts paid to attorneys, accountants, and other advisors employed by Lender), incurred by Lender in the exercise of any of its rights, remedies or powers hereunder with respect to such event of default, and any amount thereof not paid promptly following demand therefor shall be added to the principal sum hereunder and will bear interest at the contract rate set forth herein from the date of such demand until paid in full. In connection with and as part of the foregoing, in the event that this Note is placed in the hands of an attorney for the collection of any sum payable hereunder, Borrower agrees to pay reasonable attorneys' fees for the collection of the amount being claimed hereunder, as well as all costs, disbursements and allowances provided by law.

If for any reason one or more of the provisions of this Note or their application to any entity or circumstances shall be held to be invalid, illegal or unenforceable in any respect or to any extent, such provisions shall nevertheless remain valid, legal and enforceable in all such other respects and to such extent as may be permissible. In addition, any such invalidity, illegality or unenforceability shall not affect any other provisions of this Note, but this Note shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

This Note inures to the benefit of Lender and binds Borrower and Lender's and Borrower's respective successors and assigns, and the words "Lender" and

"Borrower" whenever occurring herein shall be deemed and construed to include such respective successors and assigns.

This Promissory Note is one of the promissory notes referred to in the Financial Services Agreement dated as of June 15, 2000, between Borrower and Lender to which reference is made for a statement of additional rights and obligations of the parties hereto.

IN WITNESS WHEREOF, Borrower has executed this Promissory Note the day and year first written above.

TENNESSEE-AMERICAN WATER COMPANY

By: _____
William F. L'Ecuyer
President

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-112. Provide the annual percentage of overtime worked compared to the total hours worked for 2020 – 2023, including an explanation of how this information was derived.

Response:

Please see the below table for the percentage of OT compared to the total hours worked for 2020 – 2023. This information was derived from an extensive data pull of all TAWC payroll transactions from 2020 – 2023.

	2020	2021	2022	2023
Regular	233,412	219,997	209,281	210,708
Overtime	13,110	14,274	11,653	16,120
Total	246,523	234,271	220,933	226,828
Overtime Percentage	5.32%	6.09%	5.27%	7.11%

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Kevin Kruchinski

Question:

1-113. Provide the number of main breaks by year for the period 2020 – 2023. Also, provide the annual number of overtime hours worked repairing mains during this period.

Response:

Year	# of main breaks	Overtime Hours
2020	316	1185
2021	278	2051
2022	245	835
2023	267	1000

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-114. Provide a complete and detailed description of the methods the Service Company and Company used to reduce its health care costs.

Response:

The Company objects to this Request on the grounds that it is overly broad and unduly burdensome in that it seeks the production of vague and undefined information over an unspecified period of time. Subject to and without waiving the foregoing objections, American Water has consistently been proactive in seeking changes that improve how healthcare is delivered in an effort to control the costs of providing health insurance to its employees both now and in the future.

2016 – 2020 (pre COVID)

• American Water joined the Health Transformation Alliance (HTA) as a founding member in 2016. The HTA is comprised of 60+ companies, over 7 million lives, and a nearly $27 billion in healthcare spend. The HTA's purpose is to improve health outcomes for people and their families by helping address the rising cost of healthcare for employers and employees.[1] Some of the savings and initiatives of the HTA include:

- A coalition of employers joined together to purchase their pharmacy benefit plan as a larger group, which has achieved significant savings through the pharmacy/prescription drug program (includes specialty pricing and rebates).
- The HTA is working with Core Service Providers on developing plan designs and solutions that will support HTA Members' ability to utilize options to steer employees to high performing provider networks including narrow network design, incentives including copay differentials, and the creation of a provider rating mechanism to help employees identify high performing providers.

• A Joint Health Care Committee (JHCC), which consists of a group of Union and Company leaders, meets at least quarterly to share information and explore options for healthcare costs.

[1] *See* https://www.htahealth.com/

• American Water added a high-deductible health plan (the CDHP) as a new medical plan option to lower overall healthcare costs, which was added for Non-Union employees on 1/1/2017 and for Union employees on 1/1/2019. For plan year 2024, only 13% of medically covered employees are enrolled in the CDHP plan, but enrollment in this medical plan option has increased over the years.

• Moved Post-65 retirees to a Medicare Supplemental Exchange. Retirees now receive an annual Health Reimbursement Account (HRA) to purchase medical, prescription, dental, and/or vision care plans through the Exchange. Move Non-Union retirees as of 1/1/2017 and Union retirees on 1/1/2019. Reduced retiree healthcare costs.

• Capped the company contribution for Pre-65 retiree medical coverage to the amount the company contributed in 2018. This was effective 1/1/2017 for Non-Union retirees and 1/1/2019 for Union retirees.

• Added telemedicine to the medical plans effective 1/1/2019. Telemedicine visits cost $64 per visit compared to $100+ for an office visit and several hundreds of dollars for an Urgent Care or Emergency Room visits. This mitigates the costs of a visit for both the customer and the Company.

• In an effort to manage the plan costs, a Dependent Audit was conducted in the 2nd quarter of 2019. It required 100% of employees with dependent coverage to provide proof that dependents met plan eligibility rules. The majority of covered dependents were determined to be eligible however, 2.8% of ineligible dependents were removed from the plan (47 dependents were voluntarily removed from coverage by the employee and 71 dependents were removed from coverage by American Water because they were deemed ineligible).

2020 – 2024 (during and post COVID)

• During the COVID National Emergency period of March 13, 2020 through May 11, 2023, American Water implemented various *temporary benefits* to support essential water utility employees as they continued working.

• Implemented PrudentRx Medication Management effective 1/1/2022 for active employees and 4/1/2022 for retirees. Prudent Rx is a copay assistance program for specialty medications. In conjunction with the PrudentRx implementation, we also added a Prescription Drug Formulary for Pre-65 Retirees starting on 4/1/2022. Prescription Drug Formulary was already in place for the active employees.

• Effective 1/1/2022, implemented Maintenance Choice program for Pre-65 Retiree Medical Plan. Allowed two 30-day fills for new prescriptions for maintenance medications. After that, required to use CVS mail order OR local CVS retail pharmacy to fill a 90-day supply.

• Effective 1/1/2023, refreshed the *myWellness* program with new incentive design and web portal upgrade through Virgin Pulse. Our *myWellness* program aims to help employees make small, everyday changes to build healthy habits, have fun with coworkers and experience the lifelong rewards of better health and wellbeing. Employees can earn $300 per year for completing healthy activities like dental cleanings, mammogram and other cancer screenings, getting an annual flu shot, participating in walking challenges, etc.

• Effective 8/1/2023, entered into a National Benefits Agreement 'extension' setting the terms of employee/employer cost share for 5 years. The agreement covers ~3,000 eligible employees and their families as members of 71 bargaining units represented by 14 unions at American Water.
2024 – 84% Employer /16% Employee
2025 – 84% Employer /16% Employee
2026 – 84% Employer /16% Employee
2027 – 83% Employer /17% Employee
2028 – 82% Employer /18% Employee

• 2023 market check comparison on Pharmacy Plan leading to improved ingredient costs and lowered dispensing fees, which provided savings for employees and the Company during 2023, which are embedded in 2024 rates.

• Effective 10/1/2023, added Prior Authorization requirements on GLP1/Weight Loss drug categories to ensure proper usage and physician monitoring.

• Changed Stoploss vendor from Voya to HM Life effective 1/1/2024 resulting in premium savings. Also, increased Stoploss deductible amount which resulted in additional savings to both American Water and employee – Annual Stoploss premiums and anticipated Stoploss reimbursements for claims paid over deductible are used to calculate employee/employer rates.

• Changed formular for Humira on 4/1/2024 to new biosimilar which is expected to reduce or mitigate increases to costs going forward.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-115. Identify the amount of any owned airplane costs allocated to the Company in 2023. This total would include any allocation of depreciation expense, return on corporate-owned aircraft, maintenance fees, insurance costs, and labor costs.

Response:

There were no owned airplane costs allocated to the Company in 2023.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-116. Provide an itemized list of all membership fees directly incurred by the Company in 2023. Provide the name of the membership, the nature of the organization, and the related costs recorded in 2023.

Response:

Please see the TAW_R_CADDR1_116_062524_Attachment for the itemized list of all membership fees incurred by the Company in 2023 by membership name, nature of the organization and the related costs.

Tennessee American Water Company
Docket No. 24-00032-GRC
Dues and Memberships
CAD 01-116

TAW_R_CADDR1_116_062524_Attachment

Organization Name	Nature of Organization	Amount
National Association of Water Companies	Members collaborate, share best practices and leverage their strengths to benefit the communities they serve	$46,058
American Water Works Association	Provides total water solutions assuring the effective management of water	10,268
American Backflow Prevention Association	Dedicated to education and technical assistance in protecting drinking water from contamination through cross-connections	85
Catoosa Chamber of Commerce	Supporting our member businesses and the current and future economic development and municipal issues for Catoosa	325
Chattanooga Manufacturers Association	Works to enable cooperation, competitiveness, and profitable growth for all manufacturers to create an enriched economic future for all	1,550
International Association of Administrative Professionals	Invests in the success of office and administrative professionals by supporting innovative research, educational, and professional development opportunities	200
Public Relations Society of America	Guided by its Code of Ethics, PRSA empowers its members to succeed at every stage of their careers through a wide breadth of premium professional development programs, exclusive networking events and leadership opportunities	382
Marion County Chamber of Commerce	Provide leadership to improve the economic environment and to enhance the quality of life in Marion County	400
Tennessee Association of Utility Districts	Provide the highest quality technical, legal and operational support to assist its members in delivering safe and efficient services in the public interest	9,596
Tennessee Chamber of Commerce	Serves as the primary voice of diverse business and manufacturing trade interests on major employment and economic issues facing public policy decision-makers in Tennessee	3,000
Tennessee Society of CPA's	Innovative and trusted resource that drives the succedss of members and the communities they serve through connections, professional development and advocacy	325
Total Dues & Memberships		$72,189

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-117. Provide an itemized list of all membership fees allocated to the Company in 2023.

Provide the name of the membership, the nature of the organization and the related costs recorded in 2023.

Response:

Please refer to TAW_R_CADDR1_117_062524_Attachment for the AWWSC membership fees allocated to the Company in 2023.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-117

Organization Name	Nature of Organization	Allocated Amount
Edison Electric Institute	Provides public policy leadership, strategic business intelligence and essential conferences and forums	$8,919
Conference Board	Global think tank and business membership organization that delivers business insights	2,692
US Water Alliance	Advances policies and programs to secure a sustainable future	2,229
HR Policy Association	Offers expert public policy advocacy and analyses, information on HR best practices, and networking opportunities	943
Alliance for Water Efficiency	Advocate for water-efficient products and programs	702
Financial Accounting Standards Board	Establish and improve Generally Accepted Accounting Principles in the public's interest	608
National Utilities Diversity Council	Conducts research to educate and shares best practices to encourage diversity	605
Veterans In Business Network	Invest in education, create economic growth and establish relationships for veteran-owned businesses	563
Diversity Professional	Focuses on business, career and lifestyle for diverse professionals, entrepreneurs and business owners	479
African American Mayors Assoc	Empowers local African-American leaders for the benefit of their citizens	387
National Association of Corporate Directors	Empowers directors and transforms boards to be future read	386
Council On State Taxation	State tax organization to preserve and promote equitable and nondiscriminatory taxation	324
American Water Works Association	Provides total water solutions assuring the effective management of water	201
Chief	Empowers leadership team with access to a network of powerful women executives	190
Hydraulic Institute	Developing standards and technical resources and advancing solutions for pump system performance	89
National LGBT Chamber of Commerce	Dedicated to expanding economic opportunities for the LGBTQ business community	88
Institute of Internal Auditors	Provides access to the standards-setting and guidance-producing body of the profession	67
Lawyers Registration	Annual attorney registration fee	65
National Investor Relations Institute	Communicates among corporate management, shareholders, securities analysts, and other financial community constituents	60
Unified Judicial System of Pennsylvania	Annual attorney registration fee	47
National Fire Protection Association	Devoted to eliminating death, injury, property, and economic loss due to fire, electrical, and related hazards	46
Association of International Certified Professional Accountants	Serves as a framework for credible and high-quality professional accountancy organizations focused on serving the public interest	37
Society for Corporate Governance	Empower professionals to enhance corporate governance through education, collaboration and advocacy	35
American Society of Civil Engineers	Represents members of the civil engineering profession worldwide	29
New York State Unified Court System	Annual attorney registration fee	29
Society for Human Resource Management	Empower people and workplaces by advancing HR practices and by maximizing human potential	24
Water Environment Federation	Provide water quality professionals with the latest in water quality education, training, and business opportunities	19
Pennsylvania Bureau of Professional and Occupational Affairs	Annual license renewal for professionals	18
International Society of Automation	Provides foundational standards-based technical resources for engineers, technicians and management in industrial automation	18
Indiana State Bar Association	Finds solutions to professional challenges, connect members with others, and advocate on behalf of the profession	16
American Concrete Institute	Resource for the development of consensus-based standards and technical resources for concrete design and construction	15
American Bar Association	Stands committed to its mission of defending liberty and pursuing justice	15
The Forum of Executive Women	Bring together, and leverage the influence of, professional women to expand the impact and power of women in the workplace	15
Virginia Asian Chamber of Commerce	Promotes and advocates for domestic and international commerce among diverse business communities	14
Association for Talent Development	Serves those who develop talent in the workplace	13
Institute of Electrical and Electronics Engineers	Technical professional organization dedicated to advancing technology	11
Chartered Financial Analyst Institute	Provides investment professionals with finance education	11
Indiana CPA Society	Advocates for the profession through education, public awareness, government relations and promotion of high ethical standards	11
360 Marketing & PR LLC	Marketing and public relations agency that supports brands exposure needed to thrive and grow	10
Supreme Court of Ohio	Ohio bar license renewal	10
Project Management Institute	Empower project professionals to excel in project management practices through knowledge sharing and certifications	9
Institute of Management Accountants	Provides resources designed to advance professional development, grow networks and build leadership experience	8
American Chemical Society	Supports scientific inquiry in the field of chemistry	8
Ohio State Bar Association	Shape the law, enhance equity and the administration of justice	6
American Society of Heating, Refrigerating Air-Conditioning Engineers	Seeking to advance systems design and construction	6

Tennessee American Water Company
Docket No. 24-00032
CAD 01-117

Organization Name	Nature of Organization	Allocated Amount
West Virginia State Bar	West Virginia bar license renewal	6
Association of Certified Fraud Examiners	Organization of fraud examiners whose activities include producing fraud information, training and tools	6
Division of Corporations - State of Delaware	Provides services to file corporate annual reports and documents online	6
Information Systems Audit and Control Association	Provides IT professionals with knowledge, credentials, training and community in audit, governance, risk and privacy	5
Board of Certified Safety Professionals	Provides safety practitioners credentials to demonstrate their value, protecting our workplaces, communities, and the environment	4
National Association of Water Companies	Members collaborate, share best practices and leverage their strengths to benefit the communities they serve	4
Department of Environmental Protection	Licensed operator renewals	4
The Institute of Internal Auditors	Provides educational conferences and develops standards & guidance for the internal audit profession	3
Vibration Institute	Disseminate practical information on evaluating machinery behavior and condition without commercial interest	3
International Information System Security Certification Consortium	Strengthens the influence, diversity and vitality of the field through advocacy, expertise and workforce empowerment	3
Association of State Dam Safety	Improve the condition and safety of dams and lower the risk of dam failures through education	3
US Society on Dams	Advance the environmentally sustainable science of planning, design, construction, and maintenance of dams and levees	3
Pittsburgh Human Resource Association	Empower and educate HR professionals through mentoring, professional development, and networking	2
Department of Professional Engineers	Engineering license renewal	2
Missouri Department of Licensing	Annual license renewal for professionals	2
American Society for Quality	Provides enhanced expertise, professional networks, tools, and solutions to help advance products, services, and industries	2
New Jersey State Bar Association	Advancing the rule of law and serving as the voice of the profession.	1
Association of Public Health Laboratories	Works to build effective laboratory systems in the US and globally	1
Segal Select Insurance Service	Manages risk that services create	1
Total		$20,136

CONFIDENTIAL_TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-118. Itemize by account and amount all advertising and media-related costs included in operations and maintenance expenses in 2023. Also include a copy of each advertisement and its cost.

Response:

Please find a summary of all 2023 media-related costs included in operations and maintenance expenses in the attached TAW_R_CADDR1_118_062524_Attachment 1 file.

Please find the copies of the corresponding Invoices and media in TAW_R_CADDR1_118_062524_CONFIDENTIAL_Attachment 2.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-118
Media Related Costs

TAW_R_CADDR1_118_062524_Attachment 1

Account Name	Account	Document Type	Vendor	Document Number	Reference	Name of offsetting account	Purpose	2023 Total
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000099152	326321	Brewer Broadcasting of Chattan	Radio	$382.38
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000099153	326311	Brewer Broadcasting of Chattan	Radio	568.10
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000099534	326471	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000100575	326478	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000100598	326332	Brewer Broadcasting of Chattan	Radio	4,306.50
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000101673	3264715	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000102779	3264722	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000103555	3264729	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000104580	3264736	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000105735	3264743	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000106700	3264750	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000107437	3264757	Brewer Broadcasting of Chattan	Radio	499.27
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000108640	3264764	Brewer Broadcasting of Chattan	Radio	1,497.82
Customer Education Communication - Reg	52514901	KR	Brewer Broadcasting of Chattan	5000109355	3264771	Brewer Broadcasting of Chattan	Radio	998.54
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102780	AA3490355	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102781	AA3491095	Cumulus Chattanooga	Radio	43.70
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102782	AA3464640	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102784	AA3464421	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102785	AA3439088	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102786	AA3439062	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000102787	AA3409194	Cumulus Chattanooga	Radio	109.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000103887	AA3523880	Cumulus Chattanooga	Radio	536.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000103888	AA3523919	Cumulus Chattanooga	Radio	64.35
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000104916	AA3556710	Cumulus Chattanooga	Radio	53.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000104917	AA3556767	Cumulus Chattanooga	Radio	536.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000105846	AA3587324	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000105847	AA3587375	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000107035	AA3614842	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000107036	AA3614356	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000107903	AA3643923	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000107902	AA3643932	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000109353	AA3674207	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000109354	AA3674121	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000109891	AA3705586	Cumulus Chattanooga	Radio	54.62
Customer Education Communication - Reg	52514901	KR	Cumulus Chattanooga	5000109892	AA3705454	Cumulus Chattanooga	Radio	546.25
Customer Education Communication - Issues	52514903	KR	Whitfield Media Group	5000099368	1646	Whitfield Media Group	Podcast/Radio: Customer education/consumer tips on My Home Radio Show	1,120.00
Customer Education Communication - Printed	52514905	KR	Caskey Group Inc	5000103546	132444	Caskey Group Inc	Door Hangers for Main Replacements	607.76
Customer Education Communication - Printed	52514905	ZI	PRINTREE	9000038768	230714IRIOPLNVJ	PCard Distributed-Clearing for Mapped Transactions	Fire hydrant signs for field employees to hang on fire hydrants when they are flowing for a reason	370.39
Customer Education	52514900	ZI	SQ *THE RIVER 104.9	9000039225	231007MPSXFFQCO	PCard Distributed-Clearing for Mapped Transactions	Radio and Online	618.00
Customer Education	52514900	ZI	SQ *TRAVIS HICKMAN	9000039753	231208RQNFUVNLL	PCard Distributed-Clearing for Mapped Transactions	Radio and Online	900.00
Customer Education	52514900	ZI	VALLEYPUBLISHINGCO	9000038372	230512IYHMOYHIF	PCard Distributed-Clearing for Mapped Transactions	Online	678.80
Customer Education	52514900	ZI	GDP*MARION COUNTY NEWS	9000038374	230519IFUBKQLWO	PCard Distributed-Clearing for Mapped Transactions	Newspaper	1,528.50
Customer Education	52514900	ZI	TIMES FREE PRESS	9000038098	230406TSTNFRLLH	PCard Distributed-Clearing for Mapped Transactions	Magazine	1,450.00
Customer Education	52514900	ZI	WEHCO MEDIA	9000038800	230803ZBNFGLEOJ	PCard Distributed-Clearing for Mapped Transactions	Magazine	700.00
Customer Education	52514900	ZI	WEHCO MEDIA	9000039210	230930NMYXVUTJU	PCard Distributed-Clearing for Mapped Transactions	Magazine	700.00
Customer Education	52514900	ZI	WEHCO MEDIA	9000039213	230930SCPRBEDTW	PCard Distributed-Clearing for Mapped Transactions	Magazine	750.00
Customer Education	52514900	ZI	WEHCO MEDIA	9000039744	231205FFIHXGUAV	PCard Distributed-Clearing for Mapped Transactions	Magazine	700.00
Customer Education	52514900	KR	Murphy Nelson Marketing Inc	5000100281	206549	Murphy Nelson Marketing Inc	Postcard & Email	2,808.07
Customer Education	52514900	KR	Murphy Nelson Marketing Inc	5000103547	206594	Murphy Nelson Marketing Inc	Postcard & Email	926.30
Customer Education	52514900	KR	Murphy Nelson Marketing Inc	5000106177	206643	Murphy Nelson Marketing Inc	Postcard & Email	910.87
Customer Education	52514900	KR	Murphy Nelson Marketing Inc	5000106178	206644	Murphy Nelson Marketing Inc	Postcard & Email	1,031.04
Customer Education	52514900	WE	Six Strong Media	5000101995	1782	GRIR - Non-inventory	Video Reshoot YouTube	1,750.00
Customer Education	52514900	WE	Q Strategies LLC	5000099706	2421	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000099713	2424	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000100781	2440	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000101987	2462	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000103114	2479	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000104118	2494	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000104709	2510	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000106179	2526	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000106868	123408	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000108926	2558	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000108927	2571	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Q Strategies LLC	5000109790	2583	GRIR - Non-inventory	Public Rellations Strategy only - No invoices or media included	3,000.00
Customer Education	52514900	WE	Professional Signs	5000110003	8425	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	4,685.00
Customer Education	52514900	WE	Professional Signs	5000110156	PSS8413	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	850.00
Customer Education	52514900	WE	Professional Signs	5000110352	PSS8432	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	4,690.00
Customer Education	52514900	WE	Professional Signs	5000110353	PSS8435	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	180.00
Customer Education	52514900	WE	Professional Signs	5000110458	PS8337	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	700.00
Customer Education	52514900	WE	Professional Signs	5000110488	PSS1229	GRIR - Non-inventory	Signs used at plants only - No Invoices or Media included	3,200.00
Customer Education	52514900	SG	Accrual	100134830		A/P - Workbasket Accrual	Accruals	(4,820.00)
Customer Education	52514900	SD	Accrual	100140050	230512IYHMOYHIF	A/P - Pcard Accrual	Accruals	678.80
Customer Education	52514900	SD	Accrual	100140065	230519IFUBKQLWO	A/P - Pcard Accrual	Accruals	1,528.50
Customer Education	52514900	SG	Accrual	100140207	230512IYHMOYHIF	A/P - Pcard Accrual	Accruals	(678.80)
Customer Education	52514900	SG	Accrual	100140222	230519IFUBKQLWO	A/P - Pcard Accrual	Accruals	(1,528.50)
Grand Total								$85,371.42

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-119. Provide a list of all legal-suit-related charges allocated to TAWC in 2023. For each suit, provide the total costs allocated to TAWC, including any reserves established for the suit, as well as legal fees incurred, and a full description of the nature of the suit.

Response:

In 2023 TAWC had two active legal suits against it that incurred charges in 2023.

Raines, et al. v. Tennessee-American Water Co. (Hamilton County Circuit Court, Case No. 21C611). This case involves claims related to property damage following a water pipe break that was allegedly a main owned by the Company. In 2023, this case resulted in legal fees totaling $493,210.75.

Bruce, et al. v. Tennessee-American Water Co. (Hamilton County Circuit Court, Case No. 19C1051). This case is a putative class action alleging damages arising from a 36" water main break. In 2023, this case resulted in legal fees totaling $605,309.38.

The combined 2023 legal fees in these cases totaled $1,098,520.13 which were covered by the Company's general liability insurance and allocated through the Company's insurance other than group.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-120. Identify any book/tax timing differences which are not normalized (i.e. are flowed-through) for purposes of calculating the TAWC Accumulated Deferred Income Tax (ADIT) balance.

Response:

There are no book/tax timing differences which are considered flow-through for purposes of calculating TAWC ADIT. TAWC's book/tax timing differences are all normalized and treated as such in the ADIT balance.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-121. Provide the annual amount of outside auditing fees reflected as an operating expense on the Company's books for the period 2020 – 2023.

Response:

Please see the table below for the 2020 – 2023 annual outside auditing fee expenses:

Audit Fees	Year	Amount
Actual	2020	$57,827
Actual	2021	$62,827
Actual	2022	$66,302
Actual	2023	$82,010

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-122. Refer to the File <TAWC 2024 Rate Case – Pension Exhibit.xlsx>, and respond to the following:

a. Tab "2024 Pension Contribution" (Schedule EXP 10.3). Provide the supporting data underlying the 1.66% allocation of Pension contributions to TAWC;

b. Tab "2024 Pension Allocation." Define the term "valuation earnings" used within footnote 1 of the 2024 Pension Allocation tab and provide the rationale for using that particular ratio to allocate Pension Contributions to American Water Company affiliates; and

c. Provide all documentation supporting the 2024 estimated American Water Company Pension contribution level.

Response:

a. Please see Schedule EXP 10.4. The 1.66% allocation is TAWC's portion of the Total 2022 Valuation Earnings.
b. "Valuation earnings," as used in the allocations are the prior year's valuation earnings for each division. The 2024 costs are allocated based on 2023 valuation earnings. Valuation earnings are defined to be rates of pay for the year adjusted for average incentive awards and overtime without regard to the IRS pensionable earnings pay cap.
c. Please see TAW_R_CADDR1_122_062524_CONFIDENTIAL Attachment.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-123. Does American Water Company or its affiliates have a separate pension plan for executives, commonly referred to as a Supplemental Executive Retirement Plan ("SERP") or Excess Retirement Plan? If so, respond to the following:

a. What were the costs of such a plan allocated to TAWC in 2023, and where were such costs recorded?
b. Are the actuarial results of such a plan contained in the CONFIDENTIAL Responses MFG Q017, MFG Q31, and MFG Q031 as provided in this case? If not, provide a copy of all such studies completed in 2023.
c. Identify the portion, if any, of the estimated 2024 contributions attributed to the SERP (or similar plan) and provide the underlying documentation supporting this cost assignment.

Response:

a. American Water Company offers a SRP plan, but the plan is paid for by American Water and no costs are allocated to the state subsidiaries.
b. Not applicable, because there are no costs associated with TAWC.
c. Not applicable, because there are no costs associated with TAWC.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-124. Trial Balance. Refer to the Minimum Filing Guidelines (1-86), Response to Q010, File <2024 TAWC MFG Q010_Attachment.xlsx>, regarding the monthly trial balance for the last 2 fiscal years for TAWC. The Company's response only includes schedules for the monthly assets and liabilities of TAWC for January 2022 through December 2023. Provide a supplement to this response that also includes the monthly revenue and expense activity by subaccount for this same period.

Response:

Please see TAW_R_CADDR1_124_062524_Attachment.

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,736,248.63)	(106,879.85)	(1,629,368.78)	(106,879.85)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(567,206.28)	(148,950.14)	(418,256.14)	(148,950.14)	B4611
1026	40112000	40112000 Residential Sales Unbilled	109,451.04	250,242.29	(140,791.25)	250,242.29	B4611
1026		Total: Water revenues - residential	(2,194,003.87)	(5,587.70)	(2,188,416.17)	(5,587.70)	
1026	40121000	40121000 Commercial Sales Billed	(1,252,461.73)	(95,990.02)	(1,156,471.71)	(95,990.02)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(408,659.90)	(119,416.29)	(289,243.61)	(119,416.29)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	41,923.95	77,004.19	(35,080.24)	77,004.19	B4612
1026		Total: Water revenues - commercial	(1,619,197.68)	(138,402.12)	(1,480,795.56)	(138,402.12)	
1026	40131000	40131000 Industrial Sales Billed	(326,822.64)	(18,526.17)	(308,296.47)	(18,526.17)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(106,511.48)	(33,234.06)	(73,277.42)	(33,234.06)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	13,103.45	(12,590.83)	25,694.28	(12,590.83)	B4613
1026		Total: Water revenues - industrial	(420,230.67)	(64,351.06)	(355,879.61)	(64,351.06)	
1026	40145000	40145000 Private Fire Billed	(219,560.74)	(7,651.26)	(211,909.48)	(7,651.26)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,276.82)	33,027.27	(105,304.09)	33,027.27	B4622
1026	40146000	40146000 Private Fire Unbilled	-	180.91	(180.91)	180.91	B4622
1026		Total: Water revenues - private fire	(291,837.56)	25,556.92	(317,394.48)	25,556.92	
1026	40151000	40151000 Public Authority Billed	(235,090.68)	(49,214.41)	(185,876.27)	(49,214.41)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(76,616.29)	(30,095.80)	(46,520.49)	(30,095.80)	B4614
1026	40152000	40152000 Public Authority Unbilled	22,005.76	8,819.67	13,186.09	8,819.67	B4614
1026		Total: Water revenues - public authority	(289,701.21)	(70,490.54)	(219,210.67)	(70,490.54)	
1026	40161000	40161000 Sales for Resale Billed	(75,751.36)	(1,401.65)	(74,349.71)	(1,401.65)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,687.38)	(5,534.06)	(19,153.32)	(5,534.06)	B466
1026	40162000	40162000 Sales for Resale Unbilled	8,207.38	(4,518.62)	12,726.00	(4,518.62)	B466
1026		Total: Water revenues - sales for resale	(92,231.36)	(11,454.33)	(80,777.03)	(11,454.33)	
1026	40189900	40189900 Other Water Revenue	460,959.09	(8,206.75)	469,165.84	(8,206.75)	B474
1026		Total: Water revenues - other	460,959.09	(8,206.75)	469,165.84	(8,206.75)	
1026		Total: Water revenues	(4,446,243.26)	(272,935.58)	(4,173,307.68)	(272,935.58)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(35,816.19)	(9,951.27)	(25,864.92)	(9,951.27)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,361.98)	(4,097.65)	(13,264.33)	(4,097.65)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,440.00)	(1,420.00)	(2,020.00)	(1,420.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(14,580.00)	1,840.00	(16,420.00)	1,840.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,413.36)	68.66	(1,482.02)	68.66	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(14,415.00)	1,275.00	(15,690.00)	1,275.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(87,026.53)	(12,285.26)	(74,741.27)	(12,285.26)	
1026		Total: Operating revenues	(4,533,269.79)	(285,220.84)	(4,248,048.95)	(285,220.84)	
1026	51010000	51010000 Purchased Water	6,731.98	5,013.72	1,718.26	5,013.72	B6101
1026		Total: Purchased water	6,731.98	5,013.72	1,718.26	5,013.72	
1026	51510011	51510011 Purchased Power - Source of Supply	1,770.51	1,178.42	592.09	1,178.42	B6151
1026	51510012	51510012 Purchased Power - Pumping	181,576.18	16,215.66	165,360.52	16,215.66	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,848.02	511.31	7,336.71	511.31	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,729.66	1,350.06	1,379.60	1,350.06	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(81,729.43)	(24,934.68)	(56,794.75)	(24,934.68)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	113,603.04	(4,271.13)	117,874.17	(4,271.13)	
1026	51800000	51800000 Chemicals	115,718.57	40,712.56	75,006.01	40,712.56	B6183
1026		Total: Chemicals	115,718.57	40,712.56	75,006.01	40,712.56	
1026	51110000	51110000 Waste Disposal	38,662.73	51,471.87	(12,809.14)	51,471.87	B6753
1026		Total: Waste disposal	38,662.73	51,471.87	(12,809.14)	51,471.87	
1026		Total: Production costs	274,716.32	92,927.02	181,789.30	92,927.02	
1026	50100000	50100000 Labor Natural Account	294,466.20	43,091.82	251,374.38	43,091.82	B6018
1026	50100001	50100001 Labor Expense Accrual	21,067.86	24,606.18	(3,538.32)	24,606.18	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(21.00)	21.00	(21.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	87,708.97	(17,867.87)	105,576.84	(17,867.87)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	15,988.56	1,177.62	14,810.94	1,177.62	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	33,850.06	(8,165.81)	42,015.87	(8,165.81)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	34,069.55	(1,436.38)	35,505.93	(1,436.38)	B6017
1026	50101600	50101600 Labor Oper Admin & General	56,772.85	(35,997.57)	92,770.42	(35,997.57)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	-	240.42	(240.42)	240.42	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	5,675.26	(3,431.20)	9,106.46	(3,431.20)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	8,751.85	(4,654.87)	13,406.72	(4,654.87)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	9,833.85	(12,383.79)	22,217.64	(12,383.79)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	10,155.45	(1,583.90)	11,739.35	(1,583.90)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(178,633.36)	(6,070.13)	(172,563.23)	(6,070.13)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	6,489.43	(26,719.96)	33,209.39	(26,719.96)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,153.89	4,915.88	4,238.01	4,915.88	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,415.89	(1,035.59)	2,451.48	(1,035.59)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,169.04	(522.43)	1,691.47	(522.43)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	79.59	5.12	74.47	5.12	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,127.09	1,079.30	1,047.79	1,079.30	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	967.02	505.92	461.10	505.92	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	466.06	466.06	-	466.06	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	613.83	(2,052.41)	2,666.24	(2,052.41)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	-	-	-	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(6,489.43)	26,719.96	(33,209.39)	26,719.96	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,457.60	54.24	2,403.36	54.24	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,498.80	126.05	1,372.75	126.05	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	822.72	822.72	-	822.72	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(1,160.32)	1,160.32	(1,160.32)	B6018

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.20	4,590.60	38,892.60	4,590.60	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,430.82)	(374.40)	(6,056.42)	(374.40)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	(1,985.62)	(1,985.62)	-	(1,985.62)	B6018
1026		Total: Salaries and wages	455,587.00	(17,019.75)	472,606.75	(17,019.75)	
1026	50610000	50610000 Pension Expense	20,394.00	2,242.00	18,152.00	2,242.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(3,980.16)	670.33	(4,650.49)	670.33	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	890.00	5,231.00	(4,341.00)	5,231.00	B6048
1026		Total: Pension expense	17,303.84	8,143.33	9,160.51	8,143.33	
1026	50510000	50510000 PBOP Expense	3,374.85	(2,763.20)	6,138.05	(2,763.20)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,217.90)	5.74	(2,223.64)	5.74	B6048
1026	50550000	50550000 Group Insurance Expense	151,532.60	(477.68)	152,010.28	(477.68)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,066.63)	(463.43)	(49,603.20)	(463.43)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,657.12	1,204.86	5,452.26	1,204.86	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(108,971.00)	456.00	(109,427.00)	456.00	B6048
1026		Total: Group insurance expense	309.04	(2,037.71)	2,346.75	(2,037.71)	
1026	50421000	50421000 401k Expense	18,980.16	20.49	18,959.67	20.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,139.64)	67.37	(6,207.01)	67.37	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,296.93	(176.51)	26,473.44	(176.51)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,018.43)	(145.47)	(7,872.96)	(145.47)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,404.16	(240.52)	2,644.68	(240.52)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(635.81)	64.12	(699.93)	64.12	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	929.58	(269.80)	1,199.38	(269.80)	B6048
1026	50451000	50451000 Employee Awards	20.83	20.83	-	20.83	B6048
1026	50452000	50452000 Employee Physical Exams	(92.53)	(355.06)	262.53	(355.06)	B6048
1026	50456000	50456000 Tuition Aid	-	(1,059.00)	1,059.00	(1,059.00)	B6048
1026	50457000	50457000 Training	754.24	5,225.24	(4,471.00)	5,225.24	B6048
1026		Total: Other benefits	34,499.49	3,151.69	31,347.80	3,151.69	
1026		Total: Employee-related costs	507,699.37	(7,762.44)	515,461.81	(7,762.44)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	279,915.31	1,448.21	278,467.10	1,448.21	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,963.80	(3,391.55)	18,355.35	(3,391.55)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	47,083.19	(4,163.59)	51,246.78	(4,163.59)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,848.04	(3,164.96)	22,013.00	(3,164.96)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	75,226.00	(11,069.94)	86,295.94	(11,069.94)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	39,326.00	36,095.28	3,230.72	36,095.28	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,370.06	(5,202.92)	18,572.98	(5,202.92)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	67,977.12	(32,873.93)	100,851.05	(32,873.93)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,010.31	(6,113.82)	33,124.13	(6,113.82)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	16,667.87	(42,814.83)	59,482.70	(42,814.83)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	21,336.79	(14,332.08)	35,668.87	(14,332.08)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	31,819.81	(19,510.74)	51,330.55	(19,510.74)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,217.41)	(3,731.98)	2,514.57	(3,731.98)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	242.50	(544.53)	787.03	(544.53)	B6348
1026		Total: Service Company Costs	652,569.39	(109,371.38)	761,940.77	(109,371.38)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(1,447.75)	1,447.75	(1,447.75)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,298.75	(1,670.95)	2,969.70	(1,670.95)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,689.77	(515.59)	4,205.36	(515.59)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(450.11)	450.11	(450.11)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	12,534.03	(36,274.22)	48,808.25	(36,274.22)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	371.75	221.75	150.00	221.75	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	-	-	-	B6328
1026	53155000	53155000 Contract Services - Legal	16,507.33	32,123.77	(15,616.44)	32,123.77	B6338
1026		Total: Contracted services	34,401.63	(8,013.10)	42,414.73	(8,013.10)	
1026	52532013	52532013 Electricity - Water Treatment	2,386.26	(1,836.69)	4,222.95	(1,836.69)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	868.66	(107.65)	976.31	(107.65)	B6755
1026	52532016	52532016 Electricity - Admin & General	195.24	(97.69)	292.93	(97.69)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(119.34)	119.34	(119.34)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.92	21.01	(11.09)	21.01	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,289.59	(334.94)	3,624.53	(334.94)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,190.40	9.31	1,181.09	9.31	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.28	(76.70)	86.98	(76.70)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	39.45	(39.45)	39.45	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	13.84	(13.84)	13.84	B6755
1026	52550016	52550016 Janitorial - Admin & General	(2,891.07)	(3,772.38)	881.31	(3,772.38)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571016	52571016 Security Service - Admin & General	-	240.10	(240.10)	240.10	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	98.91	-	98.91	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	196.37	196.37	-	196.37	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	(34.91)	380.22	(34.91)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(9.43)	(145.70)	136.27	(145.70)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	299.91	183.03	116.88	183.03	B6755
1026	52583016	52583016 Water & WW - Admin & General	527.02	29.84	497.18	29.84	B6758
1026		Total: Building Maintenance and Services	9,086.24	(5,411.45)	14,497.69	(5,411.45)	
1026	52574013	52574013 Telephone - Water Treatment	1,786.18	856.76	929.42	856.76	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,175.09	273.92	901.17	273.92	B6755
1026	52574016	52574016 Telephone - Admin & General	14,097.40	7,570.89	6,526.51	7,570.89	B6758

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52574111	52574111 Cell Phone - Source of Supply	160.22	(208.50)	368.72	(208.50)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(655.39)	655.39	(655.39)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	161.97	(103.38)	265.35	(103.38)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(3,569.61)	1,307.22	(3,569.61)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,896.04	(5,474.87)	8,370.91	(5,474.87)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,377.38	1,348.49	28.89	1,348.49	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(1,596.75)	1,596.75	(1,596.75)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(48.10)	48.10	(48.10)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,418.22	2,418.22	-	2,418.22	B6758
1026		Total: Telecommunication expenses	21,810.11	811.68	20,998.43	811.68	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(10.99)	10.99	(10.99)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	530.08	(52.38)	582.46	(52.38)	B6758
1026	52566016	52566016 Postage - Admin & General	17.90	16.30	1.60	16.30	B6758
1026	52566700	52566700 Printing	-	(322.34)	322.34	(322.34)	B6758
1026		Total: Postage, printing and stationary	547.98	(369.41)	917.39	(369.41)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,220.71	(74.33)	4,295.04	(74.33)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(116.47)	116.47	(116.47)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	659.70	625.86	33.84	625.86	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	(133.78)	(1,032.66)	898.88	(1,032.66)	B6758
1026	52571500	52571500 Software Licenses	317.67	(2,381.16)	2,698.83	(2,381.16)	B6758
1026	52582012	52582012 Uniforms - Pumping	597.24	(304.03)	901.27	(304.03)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	103.73	(1,063.60)	1,167.33	(1,063.60)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(1,575.74)	1,575.74	(1,575.74)	B6757
1026	52582016	52582016 Uniforms - Admin & General	743.29	(55.43)	798.72	(55.43)	B6757
1026	52599800	52599800 PCard Undistributed	(1,099.65)	(1,099.65)	-	(1,099.65)	B6758
1026		Total: Office supplies and services	5,408.91	(7,077.21)	12,486.12	(7,077.21)	
1026	52534000	52534000 Employee Expenses	(169.72)	1,235.47	(1,405.19)	1,235.47	B6758
1026	52534200	52534200 Conferences & Registration	610.00	(18,419.39)	19,029.39	(18,419.39)	B6758
1026	52535000	52535000 Meals Deductible	251.34	(173.11)	424.45	(173.11)	B6758
1026	52535100	52535100 Meals Non-Deductible	50.22	50.22	-	50.22	B6758
1026	52567000	52567000 Relocation Expenses	61.55	48.61	12.94	48.61	B6758
1026		Total: Employee related expense travel & entertainme	803.39	(17,258.20)	18,061.59	(17,258.20)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(1,613.40)	1,613.40	(1,613.40)	B6205
1026	52001200	52001200 M & S Oper - Pumping	40.42	(117.59)	158.01	(117.59)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,591.02	(1,506.86)	7,097.88	(1,506.86)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,155.32	2,338.90	816.42	2,338.90	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	30.45	(117.05)	147.50	(117.05)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	12,355.06	(1,062.05)	13,417.11	(1,062.05)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	117.63	117.63	-	117.63	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	81.94	(3,703.30)	3,785.24	(3,703.30)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	43,884.14	23,043.07	20,841.07	23,043.07	B6758
1026	52514700	52514700 Community Partnerships	581.29	(26,418.71)	27,000.00	(26,418.71)	B6758
1026	52514900	52514900 Customer Education	1,360.00	(4,250.64)	5,610.64	(4,250.64)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	600.88	600.88	-	600.88	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	1,120.75	1,120.75	-	1,120.75	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,188.22	(1,794.22)	4,982.44	(1,794.22)	B6758
1026	52554500	52554500 Lab Supplies	1,341.02	(963.95)	2,304.97	(963.95)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(450.00)	450.00	(450.00)	B6758
1026	52568000	52568000 Research & Development	-	-	-	-	B6758
1026	52579000	52579000 Trustee Fees	-	(125.00)	125.00	(125.00)	B6758
1026	52585000	52585000 Discounts Available	(1,887.47)	(1,624.92)	(262.55)	(1,624.92)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(38.14)	(56.83)	18.69	(56.83)	B6758
1026		Total: Miscellaneous expenses	71,522.53	(16,583.29)	88,105.82	(16,583.29)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(53.52)	(8.37)	(45.15)	(8.37)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	2,240.13	(3,195.55)	5,435.68	(3,195.55)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	2,186.61	(3,109.09)	5,295.70	(3,109.09)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	70,458.66	(123,245.43)	193,704.09	(123,245.43)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	515.23	515.23	-	515.23	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	100.00	(402.71)	502.71	(402.71)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(80,066.52)	125,829.64	(205,896.16)	125,829.64	B6508
1026	55010100	55010100 Transportation Lease Costs	(90,683.29)	(118,514.34)	27,831.05	(118,514.34)	B6508
1026	55010200	55010200 Transportation Lease Fuel	15,971.23	2,772.03	13,199.20	2,772.03	B6508
1026	55010300	55010300 Transportation Lease Maint	(8,674.82)	(55,626.11)	46,951.29	(55,626.11)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	(92,379.51)	(168,671.69)	76,292.18	(168,671.69)	
1026		Total: Operating supplies and services	53,387.89	(225,681.76)	279,069.65	(225,681.76)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(30,810.36)	(89,407.36)	58,597.00	(89,407.36)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	(30,810.36)	(89,407.36)	58,597.00	(89,407.36)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,726.15	(1,010.97)	9,737.12	(1,010.97)	B6757
1026	52520000	52520000 Collection Agencies	(4.32)	(4.32)	-	(4.32)	B6757
1026		Total: Customer accounting, other	8,721.83	(1,015.29)	9,737.12	(1,015.29)	

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.42	12,346.58	31,675.84	12,346.58	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(666.45)	753.43	(1,419.88)	753.43	B6588
1026	55730000	55730000 Insurance Other	724.79	257.27	467.52	257.27	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	66,148.20	13,329.24	52,818.96	13,329.24	
1026	62002100	62002100 M&S Maint - Source of Supply	181.15	181.15	-	181.15	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,479.73	2,170.83	3,308.90	2,170.83	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(4,363.51)	(6,404.61)	2,041.10	(6,404.61)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	(8,776.97)	(22,657.06)	13,880.09	(22,657.06)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	989.08	(448.71)	1,437.79	(448.71)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(15.10)	15.10	(15.10)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	178.86	3,202.32	(3,023.46)	3,202.32	B6756
1026	62502600	62502600 Misc Maint - Admin & General	60.00	(8,320.17)	8,380.17	(8,320.17)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	2,965.44	(41,277.26)	44,242.70	(41,277.26)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,185.00	1,523.50	661.50	1,523.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(7,300.00)	7,300.00	(7,300.00)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	(117.34)	(717.34)	600.00	(717.34)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	(3,363.43)	(3,521.84)	158.41	(3,521.84)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	22,433.10	(8,376.34)	30,809.44	(8,376.34)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,147.16	1,192.16	955.00	1,192.16	B6358
1026		Total: Maintenance supplies and services	19,998.27	(90,768.47)	110,766.74	(90,768.47)	
1026	88101000	88101000 Capital Movements - UP	1,426,484.44	735,532.63	690,951.81	735,532.63	B6758
1026	88106000	88106000 Capital Movements - CCNC	(59,272.26)	88,771.59	(148,043.85)	88,771.59	B6758
1026	88107000	88107000 Capital Movements - CWIP	320,885.12	(98,964.51)	419,849.63	(98,964.51)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(200,536.45)	(200,536.45)	-	(200,536.45)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	341,367.45	341,367.45	-	341,367.45	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(154,243.90)	(141,312.54)	(12,931.36)	(141,312.54)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(5,476.00)	193,416.00	(198,892.00)	193,416.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	347,526.99	262,333.92	85,193.07	262,333.92	B6758
1026	88257100	88257100 Capital Movements - RWIP	(147,891.96)	(462,481.70)	314,589.74	(462,481.70)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(114,429.06)	(114,429.06)	-	(114,429.06)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	125,356.06	125,356.06	-	125,356.06	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	2,485.90	13,795.18	(11,309.28)	13,795.18	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	359.00	(359.00)	359.00	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,882,256.33)	(743,207.57)	(1,139,048.76)	(743,207.57)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,552,430.91	(417,750.44)	1,970,181.35	(417,750.44)	
1026	68011000	68011000 Depreciation Exp - UPIS General	913,577.81	84,431.52	829,146.29	84,431.52	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,064.71)	(427.50)	(5,637.21)	(427.50)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,602.34)	(455.27)	(18,147.07)	(455.27)	B403
1026		Total: Depreciation	888,910.76	83,548.75	805,362.01	83,548.75	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	4,310.52	(219.08)	4,529.60	(219.08)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,220.26	5,387.06	59,833.20	5,387.06	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(492.64)	(14.44)	(478.20)	(14.44)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,388.81)	(54.70)	(2,334.11)	(54.70)	B403
1026		Total: Removal costs, net	62,338.81	5,317.92	57,020.89	5,317.92	
1026		Total: Depreciation and amortization	955,560.09	88,647.59	866,912.50	88,647.59	
1026	69011000	69011000 FIT - Current	56,109.00	81,111.00	(25,002.00)	81,111.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	56,109.00	81,111.00	(25,002.00)	81,111.00	
1026	69021000	69021000 SIT - Current	17,218.00	16,987.00	231.00	16,987.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	17,218.00	16,987.00	231.00	16,987.00	
1026		Total: Current income taxes - operating	73,327.00	98,098.00	(24,771.00)	98,098.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(194,086.00)	(4,421.71)	(189,664.29)	(4,421.71)	B41010
1026	69065000	69065000 Deferred FIT - Other	177,595.00	16,974.00	160,621.00	16,974.00	B41010
1026		Total: Deferred federal income tax expense	(16,491.00)	12,552.29	(29,043.29)	12,552.29	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(12,109.00)	(399.37)	(11,709.63)	(399.37)	B41011
1026	69073500	69073500 Deferred SIT - Other	110,061.00	64,596.00	45,465.00	64,596.00	B41011
1026		Total: Deferred state income tax expense	97,952.00	64,196.63	33,755.37	64,196.63	
1026		Total: Deferred taxes	81,461.00	76,748.92	4,712.08	76,748.92	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	-	(6,106.00)	-	
1026		Total: Incomes Taxes -Operating	148,682.00	174,846.92	(26,164.92)	174,846.92	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	3,246.95	(248.25)	3,495.20	(248.25)	B40812
1026	68532100	68532100 FUTA Cap Credits	(999.75)	68.24	(1,067.99)	68.24	B40812
1026	68533000	68533000 FICA	50,176.20	(11,356.82)	61,533.02	(11,356.82)	B40812
1026	68533100	68533100 FICA Cap Credits	(13,472.71)	2,996.57	(16,469.28)	2,996.57	B40812
1026	68535000	68535000 SUTA	959.64	(555.82)	1,515.46	(555.82)	B40812

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68535100	68535100 SUTA Cap Credits	(297.94)	165.60	(463.54)	165.60	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	468,331.97	(35,153.60)	503,485.57	(35,153.60)	
1026		Total: Operating expenses, net	3,125,004.97	(189,409.53)	3,314,414.50	(189,409.53)	
1026		Total: Operating Income (loss)	(1,408,264.82)	(474,630.37)	(933,634.45)	(474,630.37)	
1026	70510000	70510000 AFUDC - Equity	(3,487.00)	4,433.84	(7,920.84)	4,433.84	B420
1026		Total: Allowance for funds used during construction	(3,487.00)	4,433.84	(7,920.84)	4,433.84	
1026	71511000	71511000 M&J Revenues	(3,898.00)	439.00	(4,337.00)	439.00	B415
1026	71521000	71521000 M&J Expenses	2,353.94	(5,287.01)	7,640.95	(5,287.01)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	10,604.03	(1,549.92)	12,153.95	(1,549.92)	B426
1026		Total: Other miscellaneous income	9,059.97	(6,397.93)	15,457.90	(6,397.93)	
1026		Total: Other Income	5,572.97	(1,964.09)	7,537.06	(1,964.09)	
1026	75840000	75840000 Lobbying Expenses	615.32	134.41	480.91	134.41	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	615.32	134.41	480.91	134.41	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(498.00)	396.00	(894.00)	396.00	B40920
1026		Total: Current federal income taxes - non-operating	(498.00)	396.00	(894.00)	396.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(154.00)	77.00	(231.00)	77.00	B40920
1026		Total: Current state income taxes - non-operating	(154.00)	77.00	(231.00)	77.00	
1026		Total: Other Deductions	(36.68)	607.41	(644.09)	607.41	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	15,376.17	(372.42)	15,748.59	(372.42)	B4272
1026		Total: Interest on short-term debt	15,376.17	(372.42)	15,748.59	(372.42)	
1026	81500000	81500000 Interest Other	-	9,807.20	(9,807.20)	9,807.20	B4275
1026		Total: Other interest expense	-	9,807.20	(9,807.20)	9,807.20	
1026	85000000	85000000 AFUDC Debt	(3,849.71)	4,895.02	(8,744.73)	4,895.02	B420
1026		Total: Allowance for borrowed funds used during cons	(3,849.71)	4,895.02	(8,744.73)	4,895.02	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.50	5,673.35	442.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.41	7,170.19	442.41	
1026		Total: Interest Charges	380,011.55	55,516.61	324,494.94	55,516.61	
1026		Total: Other Income (Expenses)	385,547.84	54,159.93	331,387.91	54,159.93	
1026		Total: Income (loss) before income taxes	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026		Total: Net income (loss)	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026		Total: Net Income Available to common stockholders	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,548,695.23)	44,106.65	(1,592,801.88)	44,106.65	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(485,980.05)	(5,498.16)	(480,481.89)	(5,498.16)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(31,209.94)	(92,825.55)	61,615.61	(92,825.55)	B4611
1026		Total: Water revenues - residential	(2,065,885.22)	(54,217.06)	(2,011,668.16)	(54,217.06)	
1026	40121000	40121000 Commercial Sales Billed	(1,148,114.34)	6,198.31	(1,154,312.65)	6,198.31	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(361,267.29)	(14,425.50)	(346,841.79)	(14,425.50)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(20,841.97)	(42,262.81)	21,420.84	(42,262.81)	B4612
1026		Total: Water revenues - commercial	(1,530,223.60)	(50,490.00)	(1,479,733.60)	(50,490.00)	
1026	40131000	40131000 Industrial Sales Billed	(315,751.86)	(36,407.30)	(279,344.56)	(36,407.30)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(100,368.76)	(16,219.63)	(84,149.13)	(16,219.63)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(28,169.26)	9,635.29	(37,804.55)	9,635.29	B4613
1026		Total: Water revenues - industrial	(444,289.88)	(42,991.64)	(401,298.24)	(42,991.64)	
1026	40145000	40145000 Private Fire Billed	(216,326.35)	(3,688.87)	(212,637.48)	(3,688.87)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,016.74)	(29,469.68)	(42,547.06)	(29,469.68)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	241.19	(241.19)	241.19	B4622
1026		Total: Water revenues - private fire	(288,343.09)	(32,917.36)	(255,425.73)	(32,917.36)	
1026	40151000	40151000 Public Authority Billed	(212,827.32)	31,867.16	(244,694.48)	31,867.16	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(66,983.09)	5,708.37	(72,691.46)	5,708.37	B4614
1026	40152000	40152000 Public Authority Unbilled	(10,278.82)	(41,786.89)	31,508.07	(41,786.89)	B4614
1026		Total: Water revenues - public authority	(290,089.23)	(4,211.36)	(285,877.87)	(4,211.36)	
1026	40161000	40161000 Sales for Resale Billed	(67,955.85)	(4,132.21)	(63,823.64)	(4,132.21)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,702.23)	(2,497.69)	(19,204.54)	(2,497.69)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,041.19)	8,454.56	(10,495.75)	8,454.56	B466
1026		Total: Water revenues - sales for resale	(91,699.27)	1,824.66	(93,523.93)	1,824.66	
1026	40189900	40189900 Other Water Revenue	344,355.16	374,842.57	(30,487.41)	374,842.57	B474
1026		Total: Water revenues - other	344,355.16	374,842.57	(30,487.41)	374,842.57	
1026		Total: Water revenues	(4,366,175.13)	191,839.81	(4,558,014.94)	191,839.81	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,272.46)	(2,961.09)	(25,311.37)	(2,961.09)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(3,597.65)	(13,264.33)	(3,597.65)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,900.00)	(600.00)	(2,300.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(15,625.00)	1,540.00	(17,165.00)	1,540.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,462.24)	(86.50)	(1,375.74)	(86.50)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(17,010.00)	(7,050.00)	(9,960.00)	(7,050.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(600.00)	(575.00)	(25.00)	(575.00)	B471
1026		Total: Other revenues	(82,731.68)	(13,330.24)	(69,401.44)	(13,330.24)	
1026		Total: Operating revenues	(4,448,906.81)	178,509.57	(4,627,416.38)	178,509.57	
1026	51010000	51010000 Purchased Water	6,955.33	3,234.17	3,721.16	3,234.17	B6101
1026		Total: Purchased water	6,955.33	3,234.17	3,721.16	3,234.17	
1026	51510011	51510011 Purchased Power - Source of Supply	2,193.99	(1,211.90)	3,405.89	(1,211.90)	B6151
1026	51510012	51510012 Purchased Power - Pumping	173,738.23	16,683.44	157,054.79	16,683.44	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,556.42	755.86	7,800.56	755.86	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,324.26	38.57	1,285.69	38.57	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(31,654.87)	(93,861.03)	62,206.16	(93,861.03)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	154,158.03	(77,595.06)	231,753.09	(77,595.06)	
1026	51800000	51800000 Chemicals	120,138.22	42,469.37	77,668.85	42,469.37	B6183
1026		Total: Chemicals	120,138.22	42,469.37	77,668.85	42,469.37	
1026	51110000	51110000 Waste Disposal	35,652.42	16,132.96	19,519.46	16,132.96	B6753
1026		Total: Waste disposal	35,652.42	16,132.96	19,519.46	16,132.96	
1026		Total: Production costs	316,904.00	(15,758.56)	332,662.56	(15,758.56)	
1026	50100000	50100000 Labor Natural Account	250,875.44	60,752.82	190,122.62	60,752.82	B6018
1026	50100001	50100001 Labor Expense Accrual	(6,375.77)	(435.59)	(5,940.18)	(435.59)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	4,095.60	-	4,095.60	B6011
1026	50101200	50101200 Labor Oper Pumping	89,428.16	(15,518.07)	104,946.23	(15,518.07)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,135.02	731.80	16,403.22	731.80	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	48,461.77	3,242.19	45,219.58	3,242.19	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,006.42	(8,607.42)	38,613.84	(8,607.42)	B6017
1026	50101600	50101600 Labor Oper Admin & General	68,230.91	(32,656.39)	100,887.30	(32,656.39)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	-	-	-	-	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,733.74	2,529.21	9,204.53	2,529.21	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,128.57	(6,072.47)	20,201.04	(6,072.47)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,129.25	(5,420.48)	19,549.73	(5,420.48)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,800.95	(2,131.80)	15,932.75	(2,131.80)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(194,814.18)	(37,551.72)	(157,262.46)	(37,551.72)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	18,807.80	(21,881.64)	40,689.44	(21,881.64)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,634.79	2,062.97	3,571.82	2,062.97	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,066.52	520.98	545.54	520.98	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,258.87	1,684.00	574.87	1,684.00	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	995.91	918.01	77.90	918.01	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,407.81	2,037.78	1,370.03	2,037.78	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	633.93	213.31	420.62	213.31	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,589.10	(1,140.49)	2,729.59	(1,140.49)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	237.41	(826.04)	1,063.45	(826.04)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	(66.63)	(110.33)	43.70	(110.33)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(18,807.80)	21,881.64	(40,689.44)	21,881.64	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(46.40)	46.40	(46.40)	B6018

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.24	(2,306.14)	45,789.38	(2,306.14)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,325.05)	(2,182.55)	(5,142.50)	(2,182.55)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	412,751.78	(36,217.22)	448,969.00	(36,217.22)	
1026	50610000	50610000 Pension Expense	20,394.00	2,242.00	18,152.00	2,242.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,199.09)	(1,636.65)	(5,562.44)	(1,636.65)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	234.00	4,575.00	(4,341.00)	4,575.00	B6048
1026		Total: Pension expense	13,428.91	5,180.35	8,248.56	5,180.35	
1026	50510000	50510000 PBOP Expense	11,402.65	5,764.45	5,638.20	5,764.45	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,196.33)	684.21	(1,880.54)	684.21	B6048
1026	50550000	50550000 Group Insurance Expense	142,604.30	2,232.07	140,372.23	2,232.07	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,395.87)	(8,660.69)	(44,735.18)	(8,660.69)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(108,971.00)	456.00	(109,427.00)	456.00	B6048
1026		Total: Group insurance expense	(9,556.25)	476.04	(10,032.29)	476.04	
1026	50421000	50421000 401k Expense	17,759.89	241.01	17,518.88	241.01	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,657.83)	(1,058.45)	(5,599.38)	(1,058.45)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,846.94	(8.51)	24,855.45	(8.51)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,214.32)	(1,181.21)	(7,033.11)	(1,181.21)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,135.86	203.78	1,932.08	203.78	B6048
1026	50426000	50426000 Retiree Medical Expense	2,224.60	(266.97)	2,491.57	(266.97)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(639.09)	(46.14)	(592.95)	(46.14)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,826.80	(4,174.14)	6,000.94	(4,174.14)	B6048
1026	50451000	50451000 Employee Awards	118.58	(29.81)	148.39	(29.81)	B6048
1026	50452000	50452000 Employee Physical Exams	-	7.53	(7.53)	7.53	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	1,184.06	1,184.06	-	1,184.06	B6048
1026		Total: Other benefits	34,585.49	(5,128.85)	39,714.34	(5,128.85)	
1026		Total: Employee-related costs	451,209.93	(35,689.68)	486,899.61	(35,689.68)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	288,965.91	32,637.12	256,328.79	32,637.12	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,120.75	(3,035.94)	17,156.69	(3,035.94)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,305.15	(2,529.23)	39,834.38	(2,529.23)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,785.49	(2,992.70)	22,778.19	(2,992.70)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	63,769.47	(3,505.87)	67,275.34	(3,505.87)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,815.33	28,988.79	3,826.54	28,988.79	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	19,186.22	2,172.21	17,014.01	2,172.21	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	78,213.53	24,761.90	53,451.63	24,761.90	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,864.71	(10,183.55)	40,048.26	(10,183.55)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	24,906.55	(11,867.80)	36,774.35	(11,867.80)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	19,561.11	(38,234.80)	57,795.91	(38,234.80)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	40,391.71	16,039.00	24,352.71	16,039.00	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,106.27	323.89	2,782.38	323.89	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	184.36	(311.35)	495.71	(311.35)	B6348
1026		Total: Service Company Costs	672,176.56	32,261.67	639,914.89	32,261.67	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	664.51	(664.51)	664.51	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	390.26	(998.84)	1,389.10	(998.84)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	27,805.28	20,848.34	6,956.94	20,848.34	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	36,295.09	24,826.18	11,468.91	24,826.18	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	150.00	150.00	150.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,192.00	(429.00)	7,621.00	(429.00)	B6328
1026	53155000	53155000 Contract Services - Legal	29,202.88	(16,460.58)	45,663.46	(16,460.58)	B6338
1026		Total: Contracted services	101,185.51	28,600.61	72,584.90	28,600.61	
1026	52532013	52532013 Electricity - Water Treatment	2,279.01	786.89	1,492.12	786.89	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	935.64	(39.37)	975.01	(39.37)	B6755
1026	52532016	52532016 Electricity - Admin & General	421.09	126.51	294.58	126.51	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	1,190.00	-	1,190.00	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	4.66	(379.66)	384.32	(379.66)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,028.71	1,559.72	2,468.99	1,559.72	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,519.30	516.05	1,003.25	516.05	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.85	47.09	(40.24)	47.09	B6758
1026	52550012	52550012 Janitorial - Pumping	-	59.21	(59.21)	59.21	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(198.93)	198.93	(198.93)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	(2,800.00)	(9,479.89)	6,679.89	(9,479.89)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(5.70)	104.61	(5.70)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	198.96	-	198.96	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	123.28	222.03	123.28	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(188.22)	88.15	(276.37)	88.15	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	290.36	110.90	179.46	110.90	B6755
1026	52583016	52583016 Water & WW - Admin & General	527.02	29.84	497.18	29.84	B6758
1026		Total: Building Maintenance and Services	11,426.47	(4,984.26)	16,410.73	(4,984.26)	
1026	52574013	52574013 Telephone - Water Treatment	(2,958.36)	(3,844.48)	886.12	(3,844.48)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	(1,946.32)	(2,608.16)	661.84	(2,608.16)	B6755
1026	52574016	52574016 Telephone - Admin & General	6,394.51	172.45	6,222.06	172.45	B6758

Tennessee American Water Company
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Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52574111	52574111 Cell Phone - Source of Supply	152.17	53.52	98.65	53.52	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(36.73)	36.73	(36.73)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	152.65	(98.94)	251.59	(98.94)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(639.02)	639.02	(639.02)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,936.34	965.28	2,971.06	965.28	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,736.29	(3,070.14)	4,806.43	(3,070.14)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(245.84)	245.84	(245.84)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(5.86)	5.86	(5.86)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	3,160.19	853.66	2,306.53	853.66	B6758
1026		Total: Telecommunication expenses	10,627.47	(8,504.26)	19,131.73	(8,504.26)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	157.75	157.75	-	157.75	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	414.02	(158.48)	572.50	(158.48)	B6758
1026	52566016	52566016 Postage - Admin & General	42.76	42.76	-	42.76	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	614.53	42.03	572.50	42.03	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,121.35	186.67	3,934.68	186.67	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	105.37	112.85	(7.48)	112.85	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	386.55	87.10	299.45	87.10	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	814.17	45.00	769.17	45.00	B6758
1026	52571500	52571500 Software Licenses	4,826.68	4,089.49	737.19	4,089.49	B6758
1026	52582012	52582012 Uniforms - Pumping	200.00	50.73	149.27	50.73	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(169.99)	169.99	(169.99)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,906.36	543.44	1,362.92	543.44	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(200.00)	200.00	(200.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	429.23	(702.20)	1,131.43	(702.20)	B6757
1026	52599800	52599800 PCard Undistributed	(11.29)	(11.29)	-	(11.29)	B6758
1026		Total: Office supplies and services	12,778.42	4,031.80	8,746.62	4,031.80	
1026	52534000	52534000 Employee Expenses	2,203.64	1,380.05	823.59	1,380.05	B6758
1026	52534200	52534200 Conferences & Registration	180.00	(18,665.22)	18,845.22	(18,665.22)	B6758
1026	52535000	52535000 Meals Deductible	681.17	(1,331.75)	2,012.92	(1,331.75)	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	225.43	(14,876.20)	15,101.63	(14,876.20)	B6758
1026		Total: Employee related expense travel & entertainme	3,290.24	(33,493.12)	36,783.36	(33,493.12)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,185.07	1,185.07	-	1,185.07	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	-	-	-	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,670.48	1,296.90	4,373.58	1,296.90	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	4,056.96	2,174.33	1,882.63	2,174.33	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	123.98	(469.14)	593.12	(469.14)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	5,699.17	4,781.24	917.93	4,781.24	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	(117.63)	(387.63)	270.00	(387.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	190.82	11.56	179.26	11.56	B6755
1026	52501600	52501600 Misc Oper - Admin & General	31,481.52	31,262.78	218.74	31,262.78	B6758
1026	52514700	52514700 Community Partnerships	-	(4,500.00)	4,500.00	(4,500.00)	B6758
1026	52514900	52514900 Customer Education	-	(600.88)	600.88	(600.88)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	1,544.79	1,544.79	-	1,544.79	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	(90.00)	(90.00)	-	(90.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,672.98	3,383.92	3,289.06	3,383.92	B6758
1026	52554500	52554500 Lab Supplies	2,300.25	78.92	2,221.33	78.92	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,000.00)	15,000.00	(15,000.00)	B6758
1026	52568000	52568000 Research & Development	2,838.36	2,838.36	-	2,838.36	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(2,139.03)	6,762.19	(8,901.22)	6,762.19	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	64.57	37.39	27.18	37.39	B6758
1026		Total: Miscellaneous expenses	59,482.29	34,309.80	25,172.49	34,309.80	
1026	54110016	54110016 Rents-Real Property - Admin & General	(77.66)	(966.15)	888.49	(966.15)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,164.57	(6,276.16)	7,440.73	(6,276.16)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	1,086.91	(7,242.31)	8,329.22	(7,242.31)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	136,513.60	(80,503.08)	217,016.68	(80,503.08)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(382.38)	382.38	(382.38)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	2,964.45	2,594.72	369.73	2,594.72	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	100.00	(44.80)	144.80	(44.80)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(136,513.60)	107,642.29	(244,155.89)	107,642.29	B6508
1026	55010100	55010100 Transportation Lease Costs	1,987.61	(504.66)	2,492.27	(504.66)	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,682.02	5,321.43	17,360.59	5,321.43	B6508
1026	55010300	55010300 Transportation Lease Maint	29,021.12	(12,295.00)	41,316.12	(12,295.00)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	23.99	23.99	-	23.99	B6508
1026		Total: Transportation	56,779.19	21,852.51	34,926.68	21,852.51	
1026		Total: Operating supplies and services	257,271.03	34,612.80	222,658.23	34,612.80	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	29,709.47	(9,538.53)	39,248.00	(9,538.53)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	29,709.47	(9,538.53)	39,248.00	(9,538.53)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,998.91	1,383.53	6,615.38	1,383.53	B6757

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52520000	52520000 Collection Agencies	(16.21)	38.67	(54.88)	38.67	B6757
1026		Total: Customer accounting, other	7,982.70	1,422.20	6,560.50	1,422.20	
1026	55110000	55110000 Insurance Vehicle	1,525.53	(210.00)	1,735.53	(210.00)	B6568
1026	55710000	55710000 Insurance General Liabilty	55,761.44	(5.56)	55,767.00	(5.56)	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,501.50	1,964.89	536.61	1,964.89	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(897.20)	488.47	(1,385.67)	488.47	B6588
1026	55730000	55730000 Insurance Other	796.11	311.99	484.12	311.99	B6598
1026	55740000	55740000 Insurance Property	21,457.79	1,690.53	19,767.26	1,690.53	B6598
1026		Total: Insurance other than group	81,145.17	4,240.32	76,904.85	4,240.32	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(35.10)	35.10	(35.10)	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,249.34	(1,926.73)	5,176.07	(1,926.73)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	14,200.48	10,812.27	3,388.21	10,812.27	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	9,938.37	(5,866.44)	15,804.81	(5,866.44)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	599.52	534.66	64.86	534.66	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	8.95	(46.05)	55.00	(46.05)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	5,437.68	540.93	4,896.75	540.93	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,820.39	4,336.62	(1,516.23)	4,336.62	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	13,658.19	12,900.69	757.50	12,900.69	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,150.00	340.25	2,809.75	340.25	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(7,800.00)	7,800.00	(7,800.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,130.50	(2,117.41)	3,247.91	(2,117.41)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	300.00	300.00	-	300.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,209.52	(20,420.00)	25,629.52	(20,420.00)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,139.54	2,215.25	924.29	2,215.25	B6358
1026		Total: Maintenance supplies and services	62,842.48	(6,231.06)	69,073.54	(6,231.06)	
1026	88101000	88101000 Capital Movements - UP	754,015.03	250,681.58	503,333.45	250,681.58	B6758
1026	88106000	88106000 Capital Movements - CCNC	620,614.75	88,501.08	532,113.67	88,501.08	B6758
1026	88107000	88107000 Capital Movements - CWIP	(133,954.82)	(957,202.50)	823,247.68	(957,202.50)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(430.10)	2,230.56	(2,660.66)	2,230.56	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(267,283.38)	(418,514.18)	151,230.80	(418,514.18)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	480,694.74	1,014,684.67	(533,989.93)	1,014,684.67	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(600.00)	(401,265.71)	400,665.71	(401,265.71)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	89,196.50	(395,312.66)	484,509.16	(395,312.66)	B6758
1026	88257100	88257100 Capital Movements - RWIP	39,210.73	34,883.47	4,327.26	34,883.47	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(106,671.27)	(106,671.27)	-	(106,671.27)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(23,671.04)	(15,420.04)	(8,251.00)	(15,420.04)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(21,217.22)	54,863.78	(76,081.00)	54,863.78	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,429,903.92)	848,541.22	(2,278,445.14)	848,541.22	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,879,241.34	5,319.16	1,873,922.18	5,319.16	
1026	68011000	68011000 Depreciation Exp - UPIS General	707,415.85	(130,839.30)	838,255.15	(130,839.30)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	186,662.15	186,662.15	-	186,662.15	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,913.13)	(39,913.13)	-	(39,913.13)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,062.66)	(414.69)	(5,647.97)	(414.69)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,722.72)	(575.65)	(18,147.07)	(575.65)	B403
1026		Total: Depreciation	829,379.49	14,919.38	814,460.11	14,919.38	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	4,310.52	(219.08)	4,529.60	(219.08)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,421.27	4,451.01	60,970.26	4,451.01	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(492.33)	(12.43)	(479.90)	(12.43)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,408.15)	(74.04)	(2,334.11)	(74.04)	B403
1026		Total: Removal costs, net	62,520.79	4,364.54	58,156.25	4,364.54	
1026		Total: Depreciation and amortization	896,210.80	19,064.84	877,145.96	19,064.84	
1026	69011000	69011000 FIT - Current	5,260.00	(68,373.00)	73,633.00	(68,373.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	5,260.00	(68,373.00)	73,633.00	(68,373.00)	
1026	69021000	69021000 SIT - Current	13,773.00	13,888.00	(115.00)	13,888.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	13,773.00	13,888.00	(115.00)	13,888.00	
1026		Total: Current income taxes - operating	19,033.00	(54,485.00)	73,518.00	(54,485.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(194,086.00)	(4,421.71)	(189,664.29)	(4,421.71)	B41010
1026	69065000	69065000 Deferred FIT - Other	253,878.00	73,142.00	180,736.00	73,142.00	B41010
1026		Total: Deferred federal income tax expense	59,792.00	68,720.29	(8,928.29)	68,720.29	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(12,109.00)	(399.37)	(11,709.63)	(399.37)	B41011
1026	69073500	69073500 Deferred SIT - Other	55,660.00	(30,330.00)	85,990.00	(30,330.00)	B41011
1026		Total: Deferred state income tax expense	43,551.00	(30,729.37)	74,280.37	(30,729.37)	
1026		Total: Deferred taxes	103,343.00	37,990.92	65,352.08	37,990.92	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	-	(6,106.00)	-	
1026		Total: Incomes Taxes -Operating	116,270.00	(16,494.08)	132,764.08	(16,494.08)	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	1,227.24	43.82	1,183.42	43.82	B40812

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68532100	68532100 FUTA Cap Credits	(417.28)	(75.27)	(342.01)	(75.27)	B40812
1026	68533000	68533000 FICA	51,349.27	2,601.67	48,747.60	2,601.67	B40812
1026	68533100	68533100 FICA Cap Credits	(16,992.63)	(2,210.68)	(14,781.95)	(2,210.68)	B40812
1026	68535000	68535000 SUTA	306.78	(130.24)	437.02	(130.24)	B40812
1026	68535100	68535100 SUTA Cap Credits	(101.71)	22.65	(124.36)	22.65	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	464,091.25	(25,971.17)	490,062.42	(25,971.17)	
1026		Total: Operating expenses, net	3,355,813.39	(18,081.25)	3,373,894.64	(18,081.25)	
1026		Total: Operating Income (loss)	(1,093,093.42)	160,428.32	(1,253,521.74)	160,428.32	
1026	70510000	70510000 AFUDC - Equity	(5,389.58)	3,147.08	(8,536.66)	3,147.08	B420
1026		Total: Allowance for funds used during construction	(5,389.58)	3,147.08	(8,536.66)	3,147.08	
1026	71511000	71511000 M&J Revenues	(7,955.00)	(1,413.00)	(6,542.00)	(1,413.00)	B415
1026	71521000	71521000 M&J Expenses	548.35	475.04	73.31	475.04	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(22,431.63)	(20,498.33)	(1,933.30)	(20,498.33)	B426
1026		Total: Other miscellaneous income	(29,838.28)	(21,436.29)	(8,401.99)	(21,436.29)	
1026		Total: Other Income	(35,227.86)	(18,289.21)	(16,938.65)	(18,289.21)	
1026	75840000	75840000 Lobbying Expenses	315.32	(165.59)	480.91	(165.59)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	(165.59)	480.91	(165.59)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	1,139.00	694.00	445.00	694.00	B40920
1026		Total: Current federal income taxes - non-operating	1,139.00	694.00	445.00	694.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	470.00	355.00	115.00	355.00	B40920
1026		Total: Current state income taxes - non-operating	470.00	355.00	115.00	355.00	
1026		Total: Other Deductions	1,924.32	883.41	1,040.91	883.41	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.34	40,625.00	279,209.34	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.51	40,744.40	320,128.11	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	(12,607.73)	(25,978.15)	13,370.42	(25,978.15)	B4272
1026		Total: Interest on short-term debt	(12,607.73)	(25,978.15)	13,370.42	(25,978.15)	
1026	81500000	81500000 Interest Other	-	8,514.32	(8,514.32)	8,514.32	B4275
1026		Total: Other interest expense	-	8,514.32	(8,514.32)	8,514.32	
1026	85000000	85000000 AFUDC Debt	(5,950.20)	3,474.39	(9,424.59)	3,474.39	B420
1026		Total: Allowance for borrowed funds used during cons	(5,950.20)	3,474.39	(9,424.59)	3,474.39	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.10)	188.19	(0.10)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.48	5,673.37	442.48	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.38	7,170.22	442.38	
1026		Total: Interest Charges	349,927.18	27,197.34	322,729.84	27,197.34	
1026		Total: Other Income (Expenses)	316,623.64	9,791.54	306,832.10	9,791.54	
1026		Total: Income (loss) before income taxes	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026		Total: Net income (loss)	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026		Total: Net Income Available to common stockholders	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(776,469.78)	170,219.86	(946,689.64)	170,219.86	

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,563,152.74)	77,151.57	(1,640,304.31)	77,151.57	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(470,987.94)	23,459.10	(494,447.04)	23,459.10	B4611
1026	40112000	40112000 Residential Sales Unbilled	(90,909.25)	18,454.81	(109,364.06)	18,454.81	B4611
1026		Total: Water revenues - residential	(2,125,049.93)	119,065.48	(2,244,115.41)	119,065.48	
1026	40121000	40121000 Commercial Sales Billed	(1,220,702.07)	(5,448.43)	(1,215,253.64)	(5,448.43)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(367,805.60)	(1,160.62)	(366,644.98)	(1,160.62)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	359.83	359.83	-	359.83	B460
1026	40122000	40122000 Commercial Sales Unbilled	(89,051.06)	(55,860.63)	(33,190.43)	(55,860.63)	B4612
1026		Total: Water revenues - commercial	(1,677,198.90)	(62,109.85)	(1,615,089.05)	(62,109.85)	
1026	40131000	40131000 Industrial Sales Billed	(227,245.05)	71,253.58	(298,498.63)	71,253.58	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(66,219.87)	23,598.37	(89,818.24)	23,598.37	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(91,055.72)	(60,867.19)	(30,188.53)	(60,867.19)	B4613
1026		Total: Water revenues - industrial	(384,520.64)	33,984.76	(418,505.40)	33,984.76	
1026	40145000	40145000 Private Fire Billed	(209,666.42)	2,884.12	(212,550.54)	2,884.12	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(71,275.94)	(30,111.15)	(41,164.79)	(30,111.15)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	(422.10)	422.10	(422.10)	B4622
1026		Total: Water revenues - private fire	(280,942.36)	(27,649.13)	(253,293.23)	(27,649.13)	
1026	40151000	40151000 Public Authority Billed	(239,256.93)	(12,076.04)	(227,180.89)	(12,076.04)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(72,094.70)	(3,709.86)	(68,384.84)	(3,709.86)	B4614
1026	40152000	40152000 Public Authority Unbilled	(14,226.07)	43,270.73	(57,496.80)	43,270.73	B4614
1026		Total: Water revenues - public authority	(325,577.70)	27,484.83	(353,062.53)	27,484.83	
1026	40161000	40161000 Sales for Resale Billed	(70,163.91)	(450.74)	(69,713.17)	(450.74)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,112.33)	(135.65)	(20,976.68)	(135.65)	B466
1026	40162000	40162000 Sales for Resale Unbilled	4,516.06	15,502.63	(10,986.57)	15,502.63	B466
1026		Total: Water revenues - sales for resale	(86,760.18)	14,916.24	(101,676.42)	14,916.24	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	300,993.73	(84,827.23)	385,820.96	(84,827.23)	B474
1026		Total: Water revenues - other	300,928.73	(84,892.23)	385,820.96	(84,892.23)	
1026		Total: Water revenues	(4,579,120.98)	20,800.10	(4,599,921.08)	20,800.10	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(20,477.52)	7,929.63	(28,407.15)	7,929.63	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	9,081.45	(25,943.43)	9,081.45	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,120.00)	(920.00)	(2,200.00)	(920.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,600.00)	1,350.00	(20,950.00)	1,350.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,422.19)	64.55	(1,486.74)	64.55	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,565.00)	3,600.00	(30,165.00)	3,600.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(25.00)	(25.00)	-	(25.00)	B471
1026		Total: Other revenues	(88,071.69)	21,080.63	(109,152.32)	21,080.63	
1026		Total: Operating revenues	(4,667,192.67)	41,880.73	(4,709,073.40)	41,880.73	
1026	51010000	51010000 Purchased Water	4,222.49	(8,249.46)	12,471.95	(8,249.46)	B6101
1026		Total: Purchased water	4,222.49	(8,249.46)	12,471.95	(8,249.46)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,709.29	(1,074.88)	2,784.17	(1,074.88)	B6151
1026	51510012	51510012 Purchased Power - Pumping	191,359.91	(2,932.64)	194,292.55	(2,932.64)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,991.73	(447.09)	9,438.82	(447.09)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,618.46	520.35	1,098.11	520.35	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(57,160.01)	(143,250.84)	86,090.83	(143,250.84)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	146,519.38	(147,185.10)	293,704.48	(147,185.10)	
1026	51800000	51800000 Chemicals	137,707.63	39,561.86	98,145.77	39,561.86	B6183
1026		Total: Chemicals	137,707.63	39,561.86	98,145.77	39,561.86	
1026	51110000	51110000 Waste Disposal	40,489.62	(29,418.67)	69,908.29	(29,418.67)	B6753
1026		Total: Waste disposal	40,489.62	(29,418.67)	69,908.29	(29,418.67)	
1026		Total: Production costs	328,939.12	(145,291.37)	474,230.49	(145,291.37)	
1026	50100000	50100000 Labor Natural Account	243,976.14	26,748.85	217,227.29	26,748.85	B6018
1026	50100001	50100001 Labor Expense Accrual	35,438.99	3,060.19	32,378.80	3,060.19	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	110,941.21	(2,691.05)	113,632.26	(2,691.05)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,032.10	(793.41)	19,825.51	(793.41)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	50,581.15	(1,068.37)	51,649.52	(1,068.37)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,884.50	(11,737.43)	42,621.93	(11,737.43)	B6017
1026	50101600	50101600 Labor Oper Admin & General	91,480.63	(6,338.08)	97,818.71	(6,338.08)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	69.10	(81.78)	150.88	(81.78)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,892.08	(5,068.22)	13,960.30	(5,068.22)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,056.79	(5,493.51)	17,550.30	(5,493.51)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,347.89	(2,628.29)	17,976.18	(2,628.29)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	14,115.10	(1,050.81)	15,165.91	(1,050.81)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(243,071.92)	(43,020.72)	(200,051.20)	(43,020.72)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	20,366.18	(25,118.69)	45,484.87	(25,118.69)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,173.34	329.61	3,843.73	329.61	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,623.37	355.90	1,267.47	355.90	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,742.90	(327.25)	2,070.15	(327.25)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,446.99	621.56	825.43	621.56	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,575.35	2,700.72	2,874.63	2,700.72	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,582.82	792.87	789.95	792.87	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	660.48	(344.28)	1,004.76	(344.28)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	915.81	26.48	889.33	26.48	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,985.26	1,152.63	832.63	1,152.63	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(20,366.18)	25,118.69	(45,484.87)	25,118.69	B6018

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.21	(1,361.92)	44,845.13	(1,361.92)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,309.67)	(1,947.79)	(7,361.88)	(1,947.79)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	39,391.36	29,726.84	9,664.52	29,726.84	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	483,014.98	(18,620.49)	501,635.47	(18,620.49)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(8,983.24)	(1,862.71)	(7,120.53)	(1,862.71)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	1,136.00	5,477.00	(4,341.00)	5,477.00	B6048
1026		Total: Pension expense	12,602.76	5,912.29	6,690.47	5,912.29	
1026	50510000	50510000 PBOP Expense	7,412.00	1,719.80	5,692.20	1,719.80	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,266.63)	(958.60)	(2,308.03)	(958.60)	B6048
1026	50550000	50550000 Group Insurance Expense	160,554.20	(829.12)	161,383.32	(829.12)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(64,449.81)	(6,988.64)	(57,461.17)	(6,988.64)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(8,816.24)	(6,695.56)	(2,120.68)	(6,695.56)	
1026	50421000	50421000 401k Expense	23,420.31	869.35	22,550.96	869.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	(9,214.21)	(1,652.64)	(7,561.57)	(1,652.64)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,142.82	(796.75)	28,939.57	(796.75)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,508.28)	(1,173.02)	(9,335.26)	(1,173.02)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	915.00	(842.92)	1,757.92	(842.92)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(878.35)	(72.45)	(805.90)	(72.45)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	926.49	213.08	713.41	213.08	B6048
1026	50451000	50451000 Employee Awards	569.10	(2,413.51)	2,982.61	(2,413.51)	B6048
1026	50452000	50452000 Employee Physical Exams	135.00	50.00	85.00	50.00	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	394.10	(254.38)	648.48	(254.38)	B6048
1026		Total: Other benefits	33,901.98	(6,073.24)	39,975.22	(6,073.24)	
1026		Total: Employee-related costs	520,703.48	(25,477.00)	546,180.48	(25,477.00)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	537,534.54	198,720.05	338,814.49	198,720.05	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,004.86	(4,196.01)	17,200.87	(4,196.01)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,763.63	263.29	41,500.34	263.29	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,249.11	1,385.47	23,863.64	1,385.47	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,416.08	(30,647.20)	88,063.28	(30,647.20)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,103.64	28,542.22	3,561.42	28,542.22	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	20,544.33	3,953.50	16,590.83	3,953.50	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	102,308.80	12,396.87	89,911.93	12,396.87	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,676.07	(12,766.30)	35,442.37	(12,766.30)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	(21,407.45)	(59,975.09)	38,567.64	(59,975.09)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	79,445.43	36,729.83	42,715.60	36,729.83	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,813.28	(1,282.49)	22,095.77	(1,282.49)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,086.46	(1,435.29)	2,521.75	(1,435.29)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,084.55	443.19	641.36	443.19	B6348
1026		Total: Service Company Costs	933,623.33	172,132.04	761,491.29	172,132.04	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	490.80	(173.71)	664.51	(173.71)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	2,880.27	2,638.31	241.96	2,638.31	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	55,383.75	50,812.95	4,570.80	50,812.95	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,787.30	810.36	10,976.94	810.36	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	280.00	(170.00)	450.00	(170.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	10,890.00	(2,752.00)	13,642.00	(2,752.00)	B6328
1026	53155000	53155000 Contract Services - Legal	(9,393.67)	(52,371.65)	42,977.98	(52,371.65)	B6338
1026		Total: Contracted services	72,318.45	(1,205.74)	73,524.19	(1,205.74)	
1026	52532013	52532013 Electricity - Water Treatment	1,720.55	(169.33)	1,889.88	(169.33)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	946.40	(143.39)	1,089.79	(143.39)	B6755
1026	52532016	52532016 Electricity - Admin & General	211.33	(61.26)	272.59	(61.26)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.87	146.68	(133.81)	146.68	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,206.67	(475.77)	2,682.44	(475.77)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	735.04	(281.32)	1,016.36	(281.32)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	18.48	0.89	17.59	0.89	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(123.40)	123.40	(123.40)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	9,741.01	(661.82)	10,402.83	(661.82)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(211.13)	211.13	(211.13)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(3.18)	102.09	(3.18)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	198.96	-	198.96	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	51.55	293.76	51.55	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(365.62)	(567.46)	201.84	(567.46)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	(86.71)	(279.67)	192.96	(279.67)	B6755

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52583016	52583016 Water & WW - Admin & General	1,054.04	556.86	497.18	556.86	B6758
1026		Total: Building Maintenance and Services	19,406.11	(1,740.10)	21,146.21	(1,740.10)	
1026	52574013	52574013 Telephone - Water Treatment	695.92	(366.50)	1,062.42	(366.50)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	457.84	(419.13)	876.97	(419.13)	B6755
1026	52574016	52574016 Telephone - Admin & General	11,556.28	4,824.39	6,731.89	4,824.39	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	186.17	(30.58)	216.75	(30.58)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	574.02	(574.02)	574.02	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	170.29	62.33	107.96	62.33	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,478.68)	1,478.68	(1,478.68)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	7,566.86	8,486.21	(919.35)	8,486.21	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,811.19	(1,689.26)	3,500.45	(1,689.26)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	2,093.95	(2,093.95)	2,093.95	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	49.85	(49.85)	49.85	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,437.93	(1,601.77)	4,039.70	(1,601.77)	B6758
1026		Total: Telecommunication expenses	24,882.48	10,504.83	14,377.65	10,504.83	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(157.75)	(157.75)	-	(157.75)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	370.29	225.53	144.76	225.53	B6758
1026	52566016	52566016 Postage - Admin & General	74.23	(2.77)	77.00	(2.77)	B6758
1026	52566700	52566700 Printing	29.79	(390.39)	420.18	(390.39)	B6758
1026		Total: Postage, printing and stationary	316.56	(325.38)	641.94	(325.38)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,260.47	894.46	3,366.01	894.46	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	(189.47)	(88.94)	(100.53)	(88.94)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,745.29	1,067.71	677.58	1,067.71	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,275.11	(3,136.05)	4,411.16	(3,136.05)	B6758
1026	52571500	52571500 Software Licenses	202.71	(3,273.61)	3,476.32	(3,273.61)	B6758
1026	52582012	52582012 Uniforms - Pumping	73.22	73.22	-	73.22	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	418.49	(4,657.71)	5,076.20	(4,657.71)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	180.26	(1,281.87)	1,462.13	(1,281.87)	B6757
1026	52582016	52582016 Uniforms - Admin & General	679.42	784.94	(105.52)	784.94	B6757
1026	52599800	52599800 PCard Undistributed	(367.10)	(367.10)	-	(367.10)	B6758
1026		Total: Office supplies and services	8,278.40	(9,984.95)	18,263.35	(9,984.95)	
1026	52534000	52534000 Employee Expenses	2,598.46	(6,696.74)	9,295.20	(6,696.74)	B6758
1026	52534200	52534200 Conferences & Registration	-	(11,528.76)	11,528.76	(11,528.76)	B6758
1026	52535000	52535000 Meals Deductible	1,887.39	2,516.57	(629.18)	2,516.57	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	(9,921.26)	(9,998.94)	77.68	(9,998.94)	B6758
1026		Total: Employee related expense travel & entertainme	(5,435.41)	(25,707.87)	20,272.46	(25,707.87)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,716.43	1,513.72	202.71	1,513.72	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	(109.62)	(109.62)	-	(109.62)	B6201
1026	52001200	52001200 M & S Oper - Pumping	123.24	(69.99)	193.23	(69.99)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,455.77	(249.03)	5,704.80	(249.03)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	6,679.61	(3,321.33)	10,000.94	(3,321.33)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	205.17	(83.86)	289.03	(83.86)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	9,962.55	3,215.12	6,747.43	3,215.12	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	415.00	415.00	-	415.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	140.00	(563.14)	703.14	(563.14)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(52,013.51)	(54,705.21)	2,691.70	(54,705.21)	B6758
1026	52514700	52514700 Community Partnerships	4,415.50	(2,084.50)	6,500.00	(2,084.50)	B6758
1026	52514900	52514900 Customer Education	3,400.00	(1,618.87)	5,018.87	(1,618.87)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	1,533.79	1,533.79	-	1,533.79	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,998.04	708.98	3,289.06	708.98	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(58.52)	58.52	(58.52)	B6758
1026	52554500	52554500 Lab Supplies	3,097.65	685.80	2,411.85	685.80	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,413.90	(2,361.46)	3,775.36	(2,361.46)	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(94.55)	2,960.92	(3,055.47)	2,960.92	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	346.02	325.56	20.46	325.56	B6758
1026		Total: Miscellaneous expenses	(9,315.01)	(53,866.64)	44,551.63	(53,866.64)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(80.72)	(5.82)	(74.90)	(5.82)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	434.80	(5,066.14)	5,500.94	(5,066.14)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	354.08	(5,071.96)	5,426.04	(5,071.96)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(46,861.23)	(46,861.23)	-	(46,861.23)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	400.80	260.76	140.04	260.76	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(92.86)	92.86	(92.86)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	209.16	(4,149.67)	4,358.83	(4,149.67)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	652.66	(3,530.97)	4,183.63	(3,530.97)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	282.14	(748.35)	1,030.49	(748.35)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	46,861.23	76,399.21	(29,537.98)	76,399.21	B6508
1026	55010100	55010100 Transportation Lease Costs	97,894.72	85,726.33	12,168.39	85,726.33	B6508
1026	55010200	55010200 Transportation Lease Fuel	24,837.39	6,442.23	18,395.16	6,442.23	B6508
1026	55010300	55010300 Transportation Lease Maint	15,585.43	(13,538.12)	29,123.55	(13,538.12)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	700.83	432.59	268.24	432.59	B6508
1026		Total: Transportation	140,563.13	100,339.92	40,223.21	100,339.92	

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Operating supplies and services	251,368.79	12,942.11	238,426.68	12,942.11	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	21,698.75	(4,658.91)	26,357.66	(4,658.91)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	1,960.35	(1,779.99)	3,740.34	(1,779.99)	B6707
1026		Total: Uncollectible accounts expense	23,659.10	(6,438.90)	30,098.00	(6,438.90)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,103.95	(2,117.29)	8,221.24	(2,117.29)	B6757
1026	52520000	52520000 Collection Agencies	-	77.87	(77.87)	77.87	B6757
1026		Total: Customer accounting, other	6,103.95	(2,039.42)	8,143.37	(2,039.42)	
1026	55110000	55110000 Insurance Vehicle	1,714.65	(189.08)	1,903.73	(189.08)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,891.52	6,170.02	43,721.50	6,170.02	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,512.83	(11.29)	2,524.12	(11.29)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,106.46)	(124.33)	(982.13)	(124.33)	B6588
1026	55730000	55730000 Insurance Other	777.83	(1,383.05)	2,160.88	(1,383.05)	B6598
1026	55740000	55740000 Insurance Property	19,548.66	1,909.00	17,639.66	1,909.00	B6598
1026		Total: Insurance other than group	73,339.03	6,371.27	66,967.76	6,371.27	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,403.14	(3,200.10)	7,603.24	(3,200.10)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(13,694.33)	(14,115.35)	421.02	(14,115.35)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	31,622.48	20,306.52	11,315.96	20,306.52	B6206
1026	62002600	62002600 M&S Maint - Admin & General	561.92	313.76	248.16	313.76	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	(8.95)	(8.95)	-	(8.95)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	15,541.68	15,541.68	-	15,541.68	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	467.37	4,603.36	(4,135.99)	4,603.36	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(2,467.77)	2,818.65	(2,467.77)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	53,446.10	51,525.85	1,920.25	51,525.85	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	(2,307.75)	(4,884.15)	2,576.40	(4,884.15)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	15,894.32	15,894.32	-	15,894.32	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	12,507.99	9,870.33	2,637.66	9,870.33	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,120.00	1,120.00	-	1,120.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,632.14	(45,116.19)	46,748.33	(45,116.19)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	4,405.68	2,261.96	2,143.72	2,261.96	B6358
1026		Total: Maintenance supplies and services	125,942.67	47,935.27	78,007.40	47,935.27	
1026	88101000	88101000 Capital Movements - UP	5,695,011.67	5,039,861.67	655,150.00	5,039,861.67	B6758
1026	88106000	88106000 Capital Movements - CCNC	(4,465,453.06)	(6,641,173.44)	2,175,720.38	(6,641,173.44)	B6758
1026	88107000	88107000 Capital Movements - CWIP	500,084.77	1,935,447.84	(1,435,363.07)	1,935,447.84	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(162,776.07)	(162,776.07)	-	(162,776.07)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	-	-	-	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(398,828.14)	(398,828.14)	-	(398,828.14)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	1,384,620.99	(1,384,620.99)	1,384,620.99	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(1,355,830.24)	1,355,830.24	(1,355,830.24)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	90,597.47	(12,224.24)	102,821.71	(12,224.24)	B6758
1026	88257100	88257100 Capital Movements - RWIP	101,564.71	(269,502.52)	371,067.23	(269,502.52)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(8,447.12)	(8,447.12)	-	(8,447.12)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(30,840.20)	(30,840.20)	-	(30,840.20)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	22,963.25	(22,963.25)	22,963.25	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(9,504.46)	(29,998.46)	20,494.00	(29,998.46)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,311,409.57)	526,726.68	(1,838,136.25)	526,726.68	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,263,679.47	60,134.00	2,203,545.47	60,134.00	
1026	68011000	68011000 Depreciation Exp - UPIS General	767,907.49	(76,300.70)	844,208.19	(76,300.70)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	36,994.17	36,994.17	-	36,994.17	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(13,637.44)	(13,637.44)	-	(13,637.44)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,084.92)	(429.52)	(5,655.40)	(429.52)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,820.43)	(673.36)	(18,147.07)	(673.36)	B403
1026		Total: Depreciation	766,358.87	(54,046.85)	820,405.72	(54,046.85)	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	(8,435.10)	(12,028.55)	3,593.45	(12,028.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	(8,342.13)	(11,935.58)	3,593.45	(11,935.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,624.72	4,319.26	61,305.46	4,319.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.35)	(14.27)	(481.08)	(14.27)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,423.56)	(89.45)	(2,334.11)	(89.45)	B403
1026		Total: Removal costs, net	62,705.81	4,215.54	58,490.27	4,215.54	
1026		Total: Depreciation and amortization	820,722.55	(61,766.89)	882,489.44	(61,766.89)	
1026	69011000	69011000 FIT - Current	36,126.14	33,184.14	2,942.00	33,184.14	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	36,126.14	33,184.14	2,942.00	33,184.14	
1026	69021000	69021000 SIT - Current	13,952.67	(2,769.33)	16,722.00	(2,769.33)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	13,952.67	(2,769.33)	16,722.00	(2,769.33)	
1026		Total: Current income taxes - operating	50,078.81	30,414.81	19,664.00	30,414.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	388,172.00	580,661.42	(192,489.42)	580,661.42	B41010
1026	69065000	69065000 Deferred FIT - Other	(334,931.88)	(671,512.88)	336,581.00	(671,512.88)	B41010
1026		Total: Deferred federal income tax expense	53,240.12	(90,851.46)	144,091.58	(90,851.46)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	24,218.00	36,401.92	(12,183.92)	36,401.92	B41011
1026	69073500	69073500 Deferred SIT - Other	(11,037.55)	(60,177.55)	49,140.00	(60,177.55)	B41011
1026		Total: Deferred state income tax expense	13,180.45	(23,775.63)	36,956.08	(23,775.63)	
1026		Total: Deferred taxes	66,420.57	(114,627.09)	181,047.66	(114,627.09)	

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(248.41)	148.59	(397.00)	148.59	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	4,626.77	10,335.77	(5,709.00)	10,335.77	B41211
1026		Total: Amortization of investment tax credits	4,378.36	10,484.36	(6,106.00)	10,484.36	
1026		Total: Incomes Taxes -Operating	120,877.74	(73,727.92)	194,605.66	(73,727.92)	
1026	68520000	68520000 Property Taxes	128,151.11	(179,458.68)	307,609.79	(179,458.68)	B40811
1026	68532000	68532000 FUTA	18.00	(35.11)	53.11	(35.11)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	3.83	(3.83)	3.83	B40812
1026	68533000	68533000 FICA	50,507.94	(2,392.05)	52,899.99	(2,392.05)	B40812
1026	68533100	68533100 FICA Cap Credits	(30,711.23)	(6,853.76)	(23,857.47)	(6,853.76)	B40812
1026	68535000	68535000 SUTA	5.09	(1,122.08)	1,127.17	(1,122.08)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	1.00	(1.00)	1.00	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,025.91	3,025.91	58,000.00	3,025.91	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	2,097.20	14,987.26	2,097.20	B40810
1026		Total: General taxes	286,806.03	(202,289.49)	489,095.52	(202,289.49)	
1026		Total: Operating expenses, net	3,492,085.79	(277,650.30)	3,769,736.09	(277,650.30)	
1026		Total: Operating Income (loss)	(1,175,106.88)	(235,769.57)	(939,337.31)	(235,769.57)	
1026	70510000	70510000 AFUDC - Equity	(6,137.87)	2,062.08	(8,199.95)	2,062.08	B420
1026		Total: Allowance for funds used during construction	(6,137.87)	2,062.08	(8,199.95)	2,062.08	
1026	71511000	71511000 M&J Revenues	(6,286.00)	(98.00)	(6,188.00)	(98.00)	B415
1026	71521000	71521000 M&J Expenses	23,877.89	13,610.45	10,267.44	13,610.45	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(17,842.52)	(24,746.17)	6,903.65	(24,746.17)	B426
1026		Total: Other miscellaneous income	(250.63)	(11,233.72)	10,983.09	(11,233.72)	
1026		Total: Other Income	(6,388.50)	(9,171.64)	2,783.14	(9,171.64)	
1026	75840000	75840000 Lobbying Expenses	340.34	(140.57)	480.91	(140.57)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	340.34	(140.57)	480.91	(140.57)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(641.00)	(517.00)	(124.00)	(517.00)	B40920
1026		Total: Current federal income taxes - non-operating	(641.00)	(517.00)	(124.00)	(517.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(316.00)	(243.00)	(73.00)	(243.00)	B40920
1026		Total: Current state income taxes - non-operating	(316.00)	(243.00)	(73.00)	(243.00)	
1026		Total: Other Deductions	(616.66)	(900.57)	283.91	(900.57)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.35	40,625.00	279,209.35	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.52	40,744.40	320,128.12	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	1,092.54	(9,956.69)	11,049.23	(9,956.69)	B4272
1026		Total: Interest on short-term debt	1,092.54	(9,956.69)	11,049.23	(9,956.69)	
1026	81500000	81500000 Interest Other	-	5,410.97	(5,410.97)	5,410.97	B4275
1026		Total: Other interest expense	-	5,410.97	(5,410.97)	5,410.97	
1026	85000000	85000000 AFUDC Debt	(6,776.21)	(4,153.10)	(2,623.11)	(4,153.10)	B420
1026		Total: Allowance for borrowed funds used during cons	(6,776.21)	(4,153.10)	(2,623.11)	(4,153.10)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.08	(0.10)	188.18	(0.10)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.83	442.46	5,673.37	442.46	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.57	442.36	7,170.21	442.36	
1026		Total: Interest Charges	362,801.42	32,487.94	330,313.48	32,487.94	
1026		Total: Other Income (Expenses)	355,796.26	22,415.73	333,380.53	22,415.73	
1026		Total: Income (loss) before income taxes	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026		Total: Net income (loss)	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026		Total: Net Income Available to common stockholders	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,375,423.40	412,627.02	962,796.38	412,627.02	B438
1026		Total: Common Dividends	1,375,423.40	412,627.02	962,796.38	412,627.02	
1026		Total: PROFIT & LOSS STATEMENT	556,112.78	199,273.18	356,839.60	199,273.18	

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,674,164.87)	19,409.80	(1,693,574.67)	19,409.80	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(497,058.18)	41,336.12	(538,394.30)	41,336.12	B4611
1026	40112000	40112000 Residential Sales Unbilled	6,577.16	(94,340.77)	100,917.93	(94,340.77)	B4611
1026		Total: Water revenues - residential	(2,164,645.89)	(33,596.48)	(2,131,049.41)	(33,596.48)	
1026	40121000	40121000 Commercial Sales Billed	(1,272,849.09)	(7,362.67)	(1,265,486.42)	(7,362.67)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(377,770.70)	23,941.08	(401,711.78)	23,941.08	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	53,976.90	50,553.63	3,423.27	50,553.63	B4612
1026		Total: Water revenues - commercial	(1,596,642.89)	67,106.49	(1,663,749.38)	67,106.49	
1026	40131000	40131000 Industrial Sales Billed	(446,511.03)	(130,883.55)	(315,627.48)	(130,883.55)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(135,454.76)	(37,336.28)	(98,118.48)	(37,336.28)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	84,117.94	62,899.69	21,218.25	62,899.69	B4613
1026		Total: Water revenues - industrial	(497,847.85)	(105,292.96)	(392,554.89)	(105,292.96)	
1026	40145000	40145000 Private Fire Billed	(223,580.07)	(9,605.97)	(213,974.10)	(9,605.97)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(64,814.39)	54,152.75	(118,967.14)	54,152.75	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(288,394.46)	44,546.78	(332,941.24)	44,546.78	
1026	40151000	40151000 Public Authority Billed	(223,293.29)	20,937.84	(244,231.13)	20,937.84	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(66,086.80)	10,960.49	(77,047.29)	10,960.49	B4614
1026	40152000	40152000 Public Authority Unbilled	14,405.53	(11,674.18)	26,079.71	(11,674.18)	B4614
1026		Total: Water revenues - public authority	(274,974.56)	20,224.15	(295,198.71)	20,224.15	
1026	40161000	40161000 Sales for Resale Billed	(71,812.30)	9,218.31	(81,030.61)	9,218.31	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,237.18)	4,404.40	(25,641.58)	4,404.40	B466
1026	40162000	40162000 Sales for Resale Unbilled	(475.98)	(10,023.40)	9,547.42	(10,023.40)	B466
1026		Total: Water revenues - sales for resale	(93,525.46)	3,599.31	(97,124.77)	3,599.31	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	328,172.02	(17,972.42)	346,144.44	(17,972.42)	B474
1026		Total: Water revenues - other	328,172.02	(17,972.42)	346,144.44	(17,972.42)	
1026		Total: Water revenues	(4,587,859.09)	(21,385.13)	(4,566,473.96)	(21,385.13)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,616.47)	(11,171.50)	(23,444.97)	(11,171.50)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,216.14)	(708.32)	(16,507.82)	(708.32)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,680.00)	(460.00)	(2,220.00)	(460.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,700.00)	(585.00)	(21,115.00)	(585.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,443.77)	43.91	(1,487.68)	43.91	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,280.00)	1,860.00	(28,140.00)	1,860.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	92.00	(92.00)	92.00	B471
1026		Total: Other revenues	(103,936.38)	(10,928.91)	(93,007.47)	(10,928.91)	
1026		Total: Operating revenues	(4,691,795.47)	(32,314.04)	(4,659,481.43)	(32,314.04)	
1026	51010000	51010000 Purchased Water	5,337.48	166.60	5,170.88	166.60	B6101
1026		Total: Purchased water	5,337.48	166.60	5,170.88	166.60	
1026	51510011	51510011 Purchased Power - Source of Supply	1,471.12	399.95	1,071.17	399.95	B6151
1026	51510012	51510012 Purchased Power - Pumping	170,859.32	(2,492.23)	173,351.55	(2,492.23)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,607.84	(346.37)	7,954.21	(346.37)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,032.35	(3.58)	1,035.93	(3.58)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(71,234.87)	12,565.61	(83,800.48)	12,565.61	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	109,735.76	10,123.38	99,612.38	10,123.38	
1026	51800000	51800000 Chemicals	120,405.58	30,413.51	89,992.07	30,413.51	B6183
1026		Total: Chemicals	120,405.58	30,413.51	89,992.07	30,413.51	
1026	51110000	51110000 Waste Disposal	30,284.54	21,553.84	8,730.70	21,553.84	B6753
1026		Total: Waste disposal	30,284.54	21,553.84	8,730.70	21,553.84	
1026		Total: Production costs	265,763.36	62,257.33	203,506.03	62,257.33	
1026	50100000	50100000 Labor Natural Account	247,734.75	6,505.59	241,229.16	6,505.59	B6018
1026	50100001	50100001 Labor Expense Accrual	16,948.53	(11,701.95)	28,650.48	(11,701.95)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(42.00)	42.00	(42.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	85,309.34	(20,834.90)	106,144.24	(20,834.90)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,348.08	649.44	17,698.64	649.44	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	47,422.05	(2,555.99)	49,978.04	(2,555.99)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	24,022.32	(5,004.14)	29,026.46	(5,004.14)	B6017
1026	50101600	50101600 Labor Oper Admin & General	73,049.11	(20,641.46)	93,690.57	(20,641.46)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(41.46)	41.46	(41.46)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(82.92)	82.92	(82.92)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,011.02	(731.64)	6,742.66	(731.64)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,730.52	(2,964.85)	19,695.37	(2,964.85)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,232.20	(5,006.24)	19,238.44	(5,006.24)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,303.72	(3,178.72)	14,482.44	(3,178.72)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(193,205.14)	22,541.97	(215,747.11)	22,541.97	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	21,477.58	6,993.12	14,484.46	6,993.12	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,548.18	(1,166.00)	5,714.18	(1,166.00)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,303.27	(2,383.79)	3,687.06	(2,383.79)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	989.19	(1,741.93)	2,731.12	(1,741.93)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	-	-	-	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	842.41	2.47	839.94	2.47	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(41.46)	41.46	(41.46)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(165.84)	165.84	(165.84)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	628.64	(479.47)	1,108.11	(479.47)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	-	-	-	-	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,651.89	1,040.64	611.25	1,040.64	B6016

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	223.56	92.51	131.05	92.51	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(21,477.58)	(6,993.12)	(14,484.46)	(6,993.12)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	51.42	51.42	-	51.42	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,228.80	27.12	1,201.68	27.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	385.68	63.60	322.08	63.60	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	359.94	(42.30)	402.24	(42.30)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(51.42)	(51.42)	-	(51.42)	B6018
1026	50171000	50171000 Annual Performance Plan	43,483.19	307.56	43,175.63	307.56	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,129.24)	680.81	(7,810.05)	680.81	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	(25,598.38)	(25,598.38)	-	(25,598.38)	B6018
1026	50185000	50185000 Severance	-	(49,860.84)	49,860.84	(49,860.84)	B6018
1026		Total: Salaries and wages	390,823.63	(122,354.57)	513,178.20	(122,354.57)	
1026	50610000	50610000 Pension Expense	20,562.00	2,410.00	18,152.00	2,410.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,043.27)	(619.79)	(6,423.48)	(619.79)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(340.00)	4,001.00	(4,341.00)	4,001.00	B6048
1026		Total: Pension expense	13,178.73	5,791.21	7,387.52	5,791.21	
1026	50510000	50510000 PBOP Expense	7,412.00	1,693.30	5,718.70	1,693.30	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,555.33)	(506.30)	(2,049.03)	(506.30)	B6048
1026	50550000	50550000 Group Insurance Expense	142,657.75	(12,045.28)	154,703.03	(12,045.28)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(52,351.58)	6,188.85	(58,540.43)	6,188.85	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,256.00)	171.00	(109,427.00)	171.00	B6048
1026		Total: Group insurance expense	(14,093.16)	(4,498.43)	(9,594.73)	(4,498.43)	
1026	50421000	50421000 401k Expense	18,215.86	(1,626.58)	19,842.44	(1,626.58)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,923.68)	250.89	(7,174.57)	250.89	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,501.51	(2,409.79)	27,911.30	(2,409.79)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,787.95)	689.49	(9,477.44)	689.49	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,252.56	(432.48)	2,685.04	(432.48)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(649.36)	215.27	(864.63)	215.27	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,356.45	(962.43)	3,318.88	(962.43)	B6048
1026	50451000	50451000 Employee Awards	978.63	978.63	-	978.63	B6048
1026	50452000	50452000 Employee Physical Exams	-	(177.53)	177.53	(177.53)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	839.06	539.06	300.00	539.06	B6048
1026		Total: Other benefits	33,783.08	(2,935.47)	36,718.55	(2,935.47)	
1026		Total: Employee-related costs	423,692.28	(123,997.26)	547,689.54	(123,997.26)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	83,430.51	(214,507.24)	297,937.75	(214,507.24)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,471.73	(3,361.03)	17,832.76	(3,361.03)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,338.02	(8,748.80)	45,086.82	(8,748.80)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	14,616.10	(9,662.81)	24,278.91	(9,662.81)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	63,599.12	(23,143.58)	86,742.70	(23,143.58)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	33,720.61	30,754.47	2,966.14	30,754.47	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	20,300.61	2,726.59	17,574.02	2,726.59	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,863.10	10,580.61	63,282.49	10,580.61	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	26,422.02	16,684.31	9,737.71	16,684.31	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	11,428.46	(57,603.40)	69,031.86	(57,603.40)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	68,051.55	27,549.79	40,501.76	27,549.79	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,183.11	(3,854.14)	24,037.25	(3,854.14)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,169.31	(970.28)	2,139.59	(970.28)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	811.34	169.98	641.36	169.98	B6348
1026		Total: Service Company Costs	468,405.59	(233,385.53)	701,791.12	(233,385.53)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	202.23	-	202.23	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	30,902.37	30,902.37	-	30,902.37	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(345.48)	345.48	(345.48)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	(51,540.91)	(54,306.16)	2,765.25	(54,306.16)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	41.58	41.58	-	41.58	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	3,448.32	(7,226.10)	10,674.42	(7,226.10)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	275.00	(25.00)	300.00	(25.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	516.06	(36.94)	553.00	(36.94)	B6328
1026	53155000	53155000 Contract Services - Legal	36,505.63	34,453.41	2,052.22	34,453.41	B6338
1026		Total: Contracted services	20,350.28	3,659.91	16,690.37	3,659.91	
1026	52532013	52532013 Electricity - Water Treatment	2,423.32	162.90	2,260.42	162.90	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	855.74	(277.32)	1,133.06	(277.32)	B6755
1026	52532016	52532016 Electricity - Admin & General	146.61	68.26	78.35	68.26	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(146.40)	146.40	(146.40)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	2,187.49	1,674.90	512.59	1,674.90	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.62	2.72	8.90	2.72	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,689.42	971.62	1,717.80	971.62	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	648.06	490.90	157.16	490.90	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.94	(4.78)	11.72	(4.78)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	(8,173.09)	8,173.09	(8,173.09)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	296.12	2,272.75	296.12	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(242.84)	341.75	(242.84)	B6751

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	120.81	78.15	120.81	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	142.56	202.75	142.56	B6758
1026	52583013	52583013 Water & WW - Water Treatment	545.10	509.60	35.50	509.60	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	151.74	(30.53)	182.27	(30.53)	B6755
1026	52583016	52583016 Water & WW - Admin & General	-	(497.18)	497.18	(497.18)	B6758
1026		Total: Building Maintenance and Services	12,878.09	(4,931.75)	17,809.84	(4,931.75)	
1026	52574013	52574013 Telephone - Water Treatment	691.60	(300.10)	991.70	(300.10)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	454.99	(295.81)	750.80	(295.81)	B6755
1026	52574016	52574016 Telephone - Admin & General	9,496.67	5,756.01	3,740.66	5,756.01	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	103.63	(75.25)	178.88	(75.25)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	49.09	(182.91)	232.00	(182.91)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(662.42)	662.42	(662.42)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,445.24	1,048.83	1,396.41	1,048.83	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,696.60	362.34	1,334.26	362.34	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,985.95	404.89	2,581.06	404.89	B6758
1026		Total: Telecommunication expenses	17,923.77	6,055.58	11,868.19	6,055.58	
1026	52562513	52562513 Overnight Shipping - Water Treatment	24.86	24.86	-	24.86	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	526.18	(451.33)	977.51	(451.33)	B6758
1026	52566016	52566016 Postage - Admin & General	281.52	258.28	23.24	258.28	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	832.56	(168.19)	1,000.75	(168.19)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,992.02	72.08	3,919.94	72.08	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(142.91)	142.91	(142.91)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	144.59	(262.17)	406.76	(262.17)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	59.85	(519.28)	579.13	(519.28)	B6758
1026	52571500	52571500 Software Licenses	2,948.23	1,091.60	1,856.63	1,091.60	B6758
1026	52582012	52582012 Uniforms - Pumping	469.05	118.26	350.79	118.26	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,358.84	(557.76)	2,916.60	(557.76)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	3,786.95	2,811.25	975.70	2,811.25	B6757
1026	52582016	52582016 Uniforms - Admin & General	621.86	561.45	60.41	561.45	B6757
1026	52599800	52599800 PCard Undistributed	363.14	363.14	-	363.14	B6758
1026		Total: Office supplies and services	14,744.53	3,535.66	11,208.87	3,535.66	
1026	52534000	52534000 Employee Expenses	1,126.58	3,425.66	(2,299.08)	3,425.66	B6758
1026	52534200	52534200 Conferences & Registration	1,398.56	1,339.56	59.00	1,339.56	B6758
1026	52535000	52535000 Meals Deductible	2,304.34	1,377.20	927.14	1,377.20	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	28,986.25	23,236.25	5,750.00	23,236.25	B6758
1026		Total: Employee related expense travel & entertainme	33,815.73	29,378.67	4,437.06	29,378.67	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(26.32)	26.32	(26.32)	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(738.31)	738.31	(738.31)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,641.12	4,460.69	1,180.43	4,460.69	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,743.99	(1,760.99)	5,504.98	(1,760.99)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(94.02)	94.02	(94.02)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,757.18	(6,457.56)	8,214.74	(6,457.56)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(0.92)	0.92	(0.92)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(570.00)	570.00	(570.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,125.66	1,038.27	87.39	1,038.27	B6755
1026	52501600	52501600 Misc Oper - Admin & General	29,390.28	14,422.73	14,967.55	14,422.73	B6758
1026	52514700	52514700 Community Partnerships	450.00	(656.70)	1,106.70	(656.70)	B6758
1026	52514900	52514900 Customer Education	2,257.75	1,317.47	940.28	1,317.47	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	590.87	590.87	-	590.87	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	626.14	626.14	-	626.14	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,338.10	2,118.60	2,219.50	2,118.60	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(1,718.27)	1,718.27	(1,718.27)	B6758
1026	52554500	52554500 Lab Supplies	1,223.78	(2,291.20)	3,514.98	(2,291.20)	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	-	(48.00)	48.00	(48.00)	B6758
1026	52585000	52585000 Discounts Available	(3,561.36)	(8,914.51)	5,353.15	(8,914.51)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	291.45	296.90	(5.45)	296.90	B6758
1026		Total: Miscellaneous expenses	49,294.14	1,694.28	47,599.86	1,694.28	
1026	54110016	54110016 Rents-Real Property - Admin & General	(42.08)	30.24	(72.32)	30.24	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	506.51	(3,128.64)	3,635.15	(3,128.64)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	464.43	(3,098.40)	3,562.83	(3,098.40)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	137.53	220,127.78	(219,990.25)	220,127.78	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(726.50)	726.50	(726.50)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	185.00	78.36	106.64	78.36	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(15.27)	15.27	(15.27)	B6508

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55000100	55000100 Transportation Capitalized Credits	(13,214.84)	(207,257.95)	194,043.11	(207,257.95)	B6508
1026	55010100	55010100 Transportation Lease Costs	1,987.17	7,394.78	(5,407.61)	7,394.78	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,968.38	4,435.09	18,533.29	4,435.09	B6508
1026	55010300	55010300 Transportation Lease Maint	5,863.17	(17,712.54)	23,575.71	(17,712.54)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	49.14	49.14	-	49.14	B6508
1026		Total: Transportation	17,975.55	6,372.89	11,602.66	6,372.89	
1026		Total: Operating supplies and services	168,279.08	42,498.65	125,780.43	42,498.65	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	25,004.70	(109,726.46)	134,731.16	(109,726.46)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	25,004.70	(109,726.46)	134,731.16	(109,726.46)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,875.64	(2,212.65)	10,088.29	(2,212.65)	B6757
1026	52520000	52520000 Collection Agencies	-	-	-	-	B6757
1026		Total: Customer accounting, other	7,875.64	506.32	7,369.32	506.32	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,828.83	6,107.41	43,721.42	6,107.41	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,740.97	216.85	2,524.12	216.85	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(858.95)	38.98	(897.93)	38.98	B6588
1026	55730000	55730000 Insurance Other	760.45	168.24	592.21	168.24	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,734.62	8,251.48	65,483.14	8,251.48	
1026	62002100	62002100 M&S Maint - Source of Supply	158.88	(1,549.32)	1,708.20	(1,549.32)	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,712.92	(2,144.00)	4,856.92	(2,144.00)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	53.64	(759.28)	812.92	(759.28)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,648.13	(8,309.52)	16,957.65	(8,309.52)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	690.77	(1,106.79)	1,797.56	(1,106.79)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(734.35)	734.35	(734.35)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	16,704.49	16,608.69	95.80	16,608.69	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(2,467.77)	2,818.65	(2,467.77)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	(37,951.27)	(58,487.67)	20,536.40	(58,487.67)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	(47.00)	(4,074.35)	4,027.35	(4,074.35)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	500.30	(881.70)	1,382.00	(881.70)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,939.22	(3,146.40)	5,085.62	(3,146.40)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	82,418.60	69,190.04	13,228.56	69,190.04	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,571.08	2,275.91	295.17	2,275.91	B6358
1026		Total: Maintenance supplies and services	78,750.64	4,413.49	74,337.15	4,413.49	
1026	88101000	88101000 Capital Movements - UP	2,635,038.30	1,663,330.52	971,707.78	1,663,330.52	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,861,314.59)	(1,416,348.99)	(444,965.60)	(1,416,348.99)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,617,359.71	859,175.90	758,183.81	859,175.90	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	226.55	(226.55)	226.55	B6758
1026	88252100	88252100 Capital Movements - ADV NT	7,480.96	(7,627.82)	15,108.78	(7,627.82)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	269,100.14	269,100.14	-	269,100.14	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(418,657.93)	(454,731.21)	36,073.28	(454,731.21)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	116,401.77	297,914.77	(181,513.00)	297,914.77	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	20,835.70	(106,058.71)	126,894.41	(106,058.71)	B6758
1026	88257100	88257100 Capital Movements - RWIP	242,744.42	(121,057.17)	363,801.59	(121,057.17)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	1,091.68	1,091.68	-	1,091.68	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	7,196.32	7,196.32	-	7,196.32	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(15,887.17)	(15,887.17)	-	(15,887.17)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(108,937.75)	(92,415.19)	(16,522.56)	(92,415.19)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,512,451.56)	(883,909.62)	(1,628,541.94)	(883,909.62)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,511,505.91	(349,181.98)	1,860,687.89	(349,181.98)	
1026	68011000	68011000 Depreciation Exp - UPIS General	817,020.16	(30,347.65)	847,367.81	(30,347.65)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	161,838.34	161,838.34	-	161,838.34	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(90,210.06)	(90,210.06)	-	(90,210.06)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,084.92)	(402.48)	(5,682.44)	(402.48)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,834.30)	(687.23)	(18,147.07)	(687.23)	B403
1026		Total: Depreciation	863,729.22	40,190.92	823,538.30	40,190.92	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,808.25	4,173.57	61,634.68	4,173.57	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(10.82)	(484.54)	(10.82)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.88)	(91.77)	(2,334.11)	(91.77)	B403
1026		Total: Removal costs, net	62,887.01	4,070.98	58,816.03	4,070.98	
1026		Total: Depreciation and amortization	926,709.20	40,137.32	886,571.88	40,137.32	
1026	69011000	69011000 FIT - Current	131,083.83	102,303.83	28,780.00	102,303.83	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	131,083.83	102,303.83	28,780.00	102,303.83	
1026	69021000	69021000 SIT - Current	19,559.37	36,108.37	(16,549.00)	36,108.37	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	19,559.37	36,108.37	(16,549.00)	36,108.37	
1026		Total: Current income taxes - operating	150,643.20	138,412.20	12,231.00	138,412.20	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(44,191.43)	(135,456.43)	91,265.00	(135,456.43)	B41010

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Deferred federal income tax expense	(44,191.43)	55,149.58	(99,341.01)	55,149.58	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	72,961.88	(38,374.12)	111,336.00	(38,374.12)	B41011
1026		Total: Deferred state income tax expense	72,961.88	(26,506.40)	99,468.28	(26,506.40)	
1026		Total: Deferred taxes	28,770.45	28,643.18	127.27	28,643.18	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(494.40)	(97.40)	(397.00)	(97.40)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,220.92)	2,488.08	(5,709.00)	2,488.08	B41211
1026		Total: Amortization of investment tax credits	(3,715.32)	2,390.68	(6,106.00)	2,390.68	
1026		Total: Incomes Taxes -Operating	175,698.33	169,446.06	6,252.27	169,446.06	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	0.01	(17.89)	17.90	(17.89)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	5.61	(5.61)	5.61	B40812
1026	68533000	68533000 FICA	47,940.43	(2,859.96)	50,800.39	(2,859.96)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,554.98)	1,140.31	(16,695.29)	1,140.31	B40812
1026	68535000	68535000 SUTA	-	(3,018.14)	3,018.14	(3,018.14)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	2.26	(2.26)	2.26	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	26,781.15	9,696.69	17,084.46	9,696.69	B40810
1026		Total: General taxes	480,453.81	(10,573.55)	491,027.36	(10,573.55)	
1026		Total: Operating expenses, net	3,094,367.25	(150,172.15)	3,244,539.40	(150,172.15)	
1026		Total: Operating Income (loss)	(1,597,428.22)	(182,486.19)	(1,414,942.03)	(182,486.19)	
1026	70510000	70510000 AFUDC - Equity	(8,180.63)	481.49	(8,662.12)	481.49	B420
1026		Total: Allowance for funds used during construction	(8,180.63)	481.49	(8,662.12)	481.49	
1026	71511000	71511000 M&J Revenues	(4,780.65)	(443.65)	(4,337.00)	(443.65)	B415
1026	71521000	71521000 M&J Expenses	7,561.90	3,378.26	4,183.64	3,378.26	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	29,670.12	25,314.14	4,355.98	25,314.14	B426
1026		Total: Other miscellaneous income	32,451.37	28,248.75	4,202.62	28,248.75	
1026		Total: Other Income	24,270.74	28,730.24	(4,459.50)	28,730.24	
1026	75840000	75840000 Lobbying Expenses	315.32	315.32	-	315.32	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	315.32	-	315.32	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	286.00	(286.00)	286.00	B40920
1026		Total: Current federal income taxes - non-operating	-	286.00	(286.00)	286.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	100.00	(100.00)	100.00	B40920
1026		Total: Current state income taxes - non-operating	-	100.00	(100.00)	100.00	
1026		Total: Other Deductions	315.32	701.32	(386.00)	701.32	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,178.96	(3,478.56)	5,657.52	(3,478.56)	B4272
1026		Total: Interest on short-term debt	2,178.96	(3,478.56)	5,657.52	(3,478.56)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(9,031.44)	531.64	(9,563.08)	531.64	B420
1026		Total: Allowance for borrowed funds used during cons	(9,031.44)	531.64	(9,563.08)	531.64	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,114.03	442.05	5,671.98	442.05	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,610.66	441.93	7,168.73	441.93	
1026		Total: Interest Charges	361,630.67	38,239.41	323,391.26	38,239.41	
1026		Total: Other Income (Expenses)	386,216.73	67,670.97	318,545.76	67,670.97	
1026		Total: Income (loss) before income taxes	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026		Total: Net income (loss)	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026		Total: Net Income Available to common stockholders	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,802,105.41)	(73,371.07)	(1,728,734.34)	(73,371.07)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(526,535.93)	44,288.10	(570,824.03)	44,288.10	B4611
1026	40112000	40112000 Residential Sales Unbilled	(233,360.37)	(121,652.25)	(111,708.12)	(121,652.25)	B4611
1026		Total: Water revenues - residential	(2,562,001.71)	(150,735.22)	(2,411,266.49)	(150,735.22)	
1026	40121000	40121000 Commercial Sales Billed	(1,294,220.53)	(46,091.22)	(1,248,129.31)	(46,091.22)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(377,135.04)	34,020.56	(411,155.60)	34,020.56	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(134,029.74)	(20,414.74)	(113,615.00)	(20,414.74)	B4612
1026		Total: Water revenues - commercial	(1,805,385.31)	(32,485.40)	(1,772,899.91)	(32,485.40)	
1026	40131000	40131000 Industrial Sales Billed	(310,325.14)	(1,924.14)	(308,401.00)	(1,924.14)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(90,592.72)	11,284.18	(101,876.90)	11,284.18	B4613
1026	40132000	40132000 Industiral Sales Unbilled	7,508.75	17,790.37	(10,281.62)	17,790.37	B4613
1026		Total: Water revenues - industrial	(393,409.11)	27,150.41	(420,559.52)	27,150.41	
1026	40145000	40145000 Private Fire Billed	(221,052.76)	(23,222.28)	(197,830.48)	(23,222.28)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(63,324.54)	(22,807.51)	(40,517.03)	(22,807.51)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(284,377.30)	(46,029.79)	(238,347.51)	(46,029.79)	
1026	40151000	40151000 Public Authority Billed	(238,795.91)	20,773.83	(259,569.74)	20,773.83	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(69,702.73)	16,046.12	(85,748.85)	16,046.12	B4614
1026	40152000	40152000 Public Authority Unbilled	(39,296.00)	(19,917.15)	(19,378.85)	(19,917.15)	B4614
1026		Total: Water revenues - public authority	(347,794.64)	16,902.80	(364,697.44)	16,902.80	
1026	40161000	40161000 Sales for Resale Billed	(72,292.91)	(3,937.14)	(68,355.77)	(3,937.14)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,073.38)	1,504.54	(22,577.92)	1,504.54	B466
1026	40162000	40162000 Sales for Resale Unbilled	(3,860.26)	(7,004.97)	3,144.71	(7,004.97)	B466
1026		Total: Water revenues - sales for resale	(97,226.55)	(9,437.57)	(87,788.98)	(9,437.57)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	285,133.99	(17,213.87)	302,347.86	(17,213.87)	B474
1026		Total: Water revenues - other	285,133.99	(17,213.87)	302,347.86	(17,213.87)	
1026		Total: Water revenues	(5,205,060.63)	(211,848.64)	(4,993,211.99)	(211,848.64)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(23,327.68)	1,832.42	(25,160.10)	1,832.42	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(354.16)	(16,507.82)	(354.16)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,120.00)	(700.00)	(2,420.00)	(700.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(25,620.00)	(4,455.00)	(21,165.00)	(4,455.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,471.43)	(47.39)	(1,424.04)	(47.39)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(22,815.00)	(2,970.00)	(19,845.00)	(2,970.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	838.98	(838.98)	838.98	B471
1026		Total: Other revenues	(93,216.09)	(5,855.15)	(87,360.94)	(5,855.15)	
1026		Total: Operating revenues	(5,298,276.72)	(217,703.79)	(5,080,572.93)	(217,703.79)	
1026	51010000	51010000 Purchased Water	7,417.17	(1,116.93)	8,534.10	(1,116.93)	B6101
1026		Total: Purchased water	7,417.17	(1,116.93)	8,534.10	(1,116.93)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,727.55	669.90	1,057.65	669.90	B6151
1026	51510012	51510012 Purchased Power - Pumping	210,510.83	19,437.22	191,073.61	19,437.22	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,906.85	449.54	7,457.31	449.54	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,912.18	820.36	1,091.82	820.36	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(11,427.87)	(47,967.78)	36,539.91	(47,967.78)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	210,629.54	(26,590.76)	237,220.30	(26,590.76)	
1026	51800000	51800000 Chemicals	136,779.32	39,401.71	97,377.61	39,401.71	B6183
1026		Total: Chemicals	136,779.32	39,401.71	97,377.61	39,401.71	
1026	51110000	51110000 Waste Disposal	73,625.04	27,328.88	46,296.16	27,328.88	B6753
1026		Total: Waste disposal	73,625.04	27,328.88	46,296.16	27,328.88	
1026		Total: Production costs	428,451.07	39,022.90	389,428.17	39,022.90	
1026	50100000	50100000 Labor Natural Account	238,730.89	16,134.08	222,596.81	16,134.08	B6018
1026	50100001	50100001 Labor Expense Accrual	27,705.77	11,257.64	16,448.13	11,257.64	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	89,996.48	749.89	89,246.59	749.89	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,200.08	3,650.91	15,549.17	3,650.91	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	51,428.01	(568.28)	51,996.29	(568.28)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	40,654.54	5,093.84	35,560.70	5,093.84	B6017
1026	50101600	50101600 Labor Oper Admin & General	87,293.35	5,953.47	81,339.88	5,953.47	B6018
1026	50102200	50102200 Labor Maint Pumping	76.88	118.34	(41.46)	118.34	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(361.41)	361.41	(361.41)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,253.50	(3,159.15)	12,412.65	(3,159.15)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	10,023.87	2,049.06	7,974.81	2,049.06	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,251.54	(4,006.13)	19,257.67	(4,006.13)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,322.17	(3,418.31)	19,740.48	(3,418.31)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(246,772.81)	(59,272.01)	(187,500.80)	(59,272.01)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	39,568.26	11,674.84	27,893.42	11,674.84	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,248.23	1,044.29	4,203.94	1,044.29	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	50.94	(3,285.90)	3,336.84	(3,285.90)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,091.52	(37.58)	1,129.10	(37.58)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	204.66	202.93	1.73	202.93	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,058.27	2,833.87	2,224.40	2,833.87	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	64.07	64.07	-	64.07	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	622.29	(642.48)	1,264.77	(642.48)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	453.50	332.90	120.60	332.90	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,469.67	(423.78)	1,893.45	(423.78)	B6016

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	319.83	112.25	207.58	112.25	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(39,568.26)	(11,674.84)	(27,893.42)	(11,674.84)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	386.30	386.30	-	386.30	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	43,483.23	307.49	43,175.74	307.49	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,229.28)	(2,535.55)	(6,693.73)	(2,535.55)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	2,701.03	(2,701.03)	2,701.03	B6018
1026		Total: Salaries and wages	408,387.50	(24,718.22)	433,105.72	(24,718.22)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,506.54)	(3,518.58)	(5,987.96)	(3,518.58)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	11,423.46	3,600.42	7,823.04	3,600.42	
1026	50510000	50510000 PBOP Expense	7,412.00	1,153.40	6,258.60	1,153.40	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,436.10)	(1,519.11)	(1,916.99)	(1,519.11)	B6048
1026	50550000	50550000 Group Insurance Expense	147,319.71	1,960.95	145,358.76	1,960.95	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(63,733.45)	(10,333.37)	(53,400.08)	(10,333.37)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(21,503.84)	(8,377.13)	(13,126.71)	(8,377.13)	
1026	50421000	50421000 401k Expense	18,942.35	750.49	18,191.86	750.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,123.80)	(1,348.13)	(6,775.67)	(1,348.13)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,557.54	1,005.60	25,551.94	1,005.60	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,434.59)	(1,734.84)	(8,699.75)	(1,734.84)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,602.84	36.39	2,566.45	36.39	B6048
1026	50426000	50426000 Retiree Medical Expense	2,391.68	(177.20)	2,568.88	(177.20)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(814.00)	(24.99)	(789.01)	(24.99)	B6048
1026	50450012	50450012 Other Welfare - Pumping	(20,000.00)	(20,000.00)	-	(20,000.00)	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,721.68	(130.94)	1,852.62	(130.94)	B6048
1026	50451000	50451000 Employee Awards	699.12	688.05	11.07	688.05	B6048
1026	50452000	50452000 Employee Physical Exams	220.00	(294.47)	514.47	(294.47)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	394.06	(4,315.94)	4,710.00	(4,315.94)	B6048
1026		Total: Other benefits	14,156.88	(25,545.98)	39,702.86	(25,545.98)	
1026		Total: Employee-related costs	412,464.00	(55,040.91)	467,504.91	(55,040.91)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	258,006.51	(13,249.46)	271,255.97	(13,249.46)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,362.15	(2,076.65)	15,438.80	(2,076.65)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,565.37	(4,513.53)	41,078.90	(4,513.53)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,870.18	(4,951.44)	25,821.62	(4,951.44)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	72,968.82	10,934.03	62,034.79	10,934.03	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	15,117.57	13,363.64	1,753.93	13,363.64	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,774.31	(1,702.17)	19,476.48	(1,702.17)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	79,467.81	5,568.49	73,899.32	5,568.49	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	48,334.99	20,813.87	27,521.12	20,813.87	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	13,446.21	(30,336.98)	43,783.19	(30,336.98)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	50,972.76	10,159.48	40,813.28	10,159.48	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,075.07	(1,841.14)	18,916.21	(1,841.14)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(677.33)	(2,575.09)	1,897.76	(2,575.09)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	820.09	178.61	641.48	178.61	B6348
1026		Total: Service Company Costs	644,104.51	(228.34)	644,332.85	(228.34)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(1,265.13)	(2,489.51)	1,224.38	(2,489.51)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	266.42	266.42	-	266.42	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	34,125.51	52,116.94	(17,991.43)	52,116.94	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	4.26	4.26	-	4.26	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	33,717.62	6,123.23	27,594.39	6,123.23	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	290.00	140.00	150.00	140.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(7,560.00)	7,560.00	(7,560.00)	B6328
1026	53155000	53155000 Contract Services - Legal	39,605.05	4,824.08	34,780.97	4,824.08	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	106,743.73	49,225.42	57,518.31	49,225.42	
1026	52532013	52532013 Electricity - Water Treatment	2,784.08	488.32	2,295.76	488.32	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,322.29	58.38	1,263.91	58.38	B6755
1026	52532016	52532016 Electricity - Admin & General	90.01	(27.25)	117.26	(27.25)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	7,225.41	7,207.16	18.25	7,207.16	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.00	1.04	9.96	1.04	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,100.89	437.74	663.15	437.74	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	277.91	63.98	213.93	63.98	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	13.00	2.72	10.28	2.72	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(60.66)	60.66	(60.66)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	927.71	(8,735.65)	9,663.36	(8,735.65)	B6758
1026	52571011	52571011 Security Service - Source of Supply	(10,275.48)	(12,561.66)	2,286.18	(12,561.66)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52571016	52571016 Security Service - Admin & General	5,746.10	5,713.34	32.76	5,713.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(572.58)	671.49	(572.58)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	123.40	75.56	123.40	B6755
1026	52578016	52578016 Trash Removal - Admin & General	386.63	183.88	202.75	183.88	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(216.34)	(67.86)	(148.48)	(67.86)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	157.54	43.02	114.52	43.02	B6755
1026	52583016	52583016 Water & WW - Admin & General	635.53	138.35	497.18	138.35	B6758
1026		Total: Building Maintenance and Services	10,484.15	(7,564.33)	18,048.48	(7,564.33)	
1026	52574013	52574013 Telephone - Water Treatment	691.80	(787.80)	1,479.60	(787.80)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	455.13	(723.26)	1,178.39	(723.26)	B6755
1026	52574016	52574016 Telephone - Admin & General	9,598.32	5,610.66	3,987.66	5,610.66	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	125.85	(75.19)	201.04	(75.19)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	128.63	(118.14)	246.77	(118.14)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,170.89)	1,170.89	(1,170.89)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	354.35	(4,371.31)	4,725.66	(4,371.31)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,756.95	(1,265.33)	3,022.28	(1,265.33)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,924.26	795.02	2,129.24	795.02	B6758
1026		Total: Telecommunication expenses	16,035.29	(2,106.24)	18,141.53	(2,106.24)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(24.86)	(24.86)	-	(24.86)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	544.58	355.77	188.81	355.77	B6758
1026	52566016	52566016 Postage - Admin & General	138.73	131.73	7.00	131.73	B6758
1026	52566700	52566700 Printing	-	(1,061.17)	1,061.17	(1,061.17)	B6758
1026		Total: Postage, printing and stationary	658.45	(598.53)	1,256.98	(598.53)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,925.98	90.74	3,835.24	90.74	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	434.63	(72.70)	507.33	(72.70)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	496.30	94.51	401.79	94.51	B6758
1026	52571500	52571500 Software Licenses	1,645.72	(282.39)	1,928.11	(282.39)	B6758
1026	52582012	52582012 Uniforms - Pumping	369.29	210.89	158.40	210.89	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(204.98)	204.98	(204.98)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,949.15	1,579.36	369.79	1,579.36	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	845.74	492.46	353.28	492.46	B6757
1026	52582016	52582016 Uniforms - Admin & General	426.05	234.55	191.50	234.55	B6757
1026	52599800	52599800 PCard Undistributed	(340.63)	(1,753.41)	1,412.78	(1,753.41)	B6758
1026		Total: Office supplies and services	9,752.23	389.03	9,363.20	389.03	
1026	52534000	52534000 Employee Expenses	5,262.10	5,240.78	21.32	5,240.78	B6758
1026	52534200	52534200 Conferences & Registration	1,690.00	(26,493.50)	28,183.50	(26,493.50)	B6758
1026	52535000	52535000 Meals Deductible	2,938.45	2,567.31	371.14	2,567.31	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	1,289.08	8,190.60	(6,901.52)	8,190.60	B6758
1026		Total: Employee related expense travel & entertainme	11,179.63	(10,494.81)	21,674.44	(10,494.81)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(32.91)	32.91	(32.91)	B6201
1026	52001200	52001200 M & S Oper - Pumping	985.00	985.00	-	985.00	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,009.04	5,885.52	123.52	5,885.52	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	11,971.37	5,748.04	6,223.33	5,748.04	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	458.23	458.23	-	458.23	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(3,236.49)	(8,111.38)	4,874.89	(8,111.38)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	70.46	0.46	70.00	0.46	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	80.20	(1,429.06)	1,509.26	(1,429.06)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	235.18	(310.44)	545.62	(310.44)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(23,936.37)	(5,185.95)	(18,750.42)	(5,185.95)	B6758
1026	52514700	52514700 Community Partnerships	10,859.86	4,102.27	6,757.59	4,102.27	B6758
1026	52514900	52514900 Customer Education	1,103.65	(6,357.77)	7,461.42	(6,357.77)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	2,996.65	2,996.65	-	2,996.65	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(750.00)	750.00	(750.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,998.10	(407.51)	4,405.61	(407.51)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(5,016.60)	(5,016.60)	-	(5,016.60)	B6758
1026	52554500	52554500 Lab Supplies	3,164.12	(141.77)	3,305.89	(141.77)	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	277.09	48.00	229.09	48.00	B6758
1026	52585000	52585000 Discounts Available	(385.38)	1,281.54	(1,666.92)	1,281.54	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	65.50	20.45	45.05	20.45	B6758
1026		Total: Miscellaneous expenses	11,118.79	(6,117.82)	17,236.61	(6,117.82)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(76.14)	3.36	(79.50)	3.36	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(1,865.78)	1,946.50	(1,865.78)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	4.58	(1,862.42)	1,867.00	(1,862.42)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	123,936.53	122,829.17	1,107.36	122,829.17	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,442.72	(947.27)	2,389.99	(947.27)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(516.21)	516.21	(516.21)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(449.01)	449.01	(449.01)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(140,773.39)	(118,406.65)	(22,366.74)	(118,406.65)	B6508
1026	55010100	55010100 Transportation Lease Costs	2,401.25	(839.75)	3,241.00	(839.75)	B6508
1026	55010200	55010200 Transportation Lease Fuel	26,953.52	7,666.06	19,287.46	7,666.06	B6508
1026	55010300	55010300 Transportation Lease Maint	12,513.77	(12,186.02)	24,699.79	(12,186.02)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(25.76)	25.76	(25.76)	B6508
1026		Total: Transportation	26,474.40	(2,875.44)	29,349.84	(2,875.44)	
1026		Total: Operating supplies and services	192,451.25	17,994.86	174,456.39	17,994.86	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	29,260.87	(42,534.03)	71,794.90	(42,534.03)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	29,260.87	(42,534.03)	71,794.90	(42,534.03)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,483.82	6,064.38	1,419.44	6,064.38	B6757
1026	52520000	52520000 Collection Agencies	(11.24)	33.28	(44.52)	33.28	B6757
1026		Total: Customer accounting, other	7,472.58	6,097.66	1,374.92	6,097.66	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,065.10	6,042.47	44,022.63	6,042.47	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,512.81	(11.31)	2,524.12	(11.31)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,202.63)	(362.64)	(839.99)	(362.64)	B6588
1026	55730000	55730000 Insurance Other	846.64	119.76	726.88	119.76	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,485.24	7,508.28	65,976.96	7,508.28	
1026	62002100	62002100 M&S Maint - Source of Supply	593.52	593.52	-	593.52	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,031.84	1,305.71	1,726.13	1,305.71	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	404.74	342.50	62.24	342.50	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	11,685.17	(4,987.83)	16,673.00	(4,987.83)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	181.75	(46.77)	228.52	(46.77)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	100.00	100.00	-	100.00	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(802.06)	(1,934.16)	1,132.10	(1,934.16)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	651.09	(300.21)	651.09	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	38,777.49	16,037.45	22,740.04	16,037.45	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	567.00	(717.00)	1,284.00	(717.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	3,342.60	(5,480.34)	8,822.94	(5,480.34)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(2,938.62)	2,938.62	(2,938.62)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	11,939.69	11,780.32	159.37	11,780.32	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	(23,410.04)	(59,991.58)	36,581.54	(59,991.58)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,673.60	923.60	750.00	923.60	B6358
1026		Total: Maintenance supplies and services	48,436.18	(44,362.11)	92,798.29	(44,362.11)	
1026	88101000	88101000 Capital Movements - UP	1,676,014.01	1,549,813.00	126,201.01	1,549,813.00	B6758
1026	88106000	88106000 Capital Movements - CCNC	(572,249.02)	(1,890,450.15)	1,318,201.13	(1,890,450.15)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,061,745.61	(234,468.83)	1,296,214.44	(234,468.83)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(28,940.14)	28,940.14	(28,940.14)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(415,215.04)	(415,215.04)	-	(415,215.04)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	102,885.34	88,806.80	14,078.54	88,806.80	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(43,321.64)	2,205,597.36	(2,248,919.00)	2,205,597.36	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	27,287.35	(59,860.99)	87,148.34	(59,860.99)	B6758
1026	88257100	88257100 Capital Movements - RWIP	252,942.93	65,789.06	187,153.87	65,789.06	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	-	-	-	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(34,981.00)	(34,981.00)	-	(34,981.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(102,885.34)	(34,967.34)	(67,918.00)	(34,967.34)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(14,732.13)	85,537.45	(100,269.58)	85,537.45	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,937,491.07)	(1,296,660.18)	(640,830.89)	(1,296,660.18)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,836,125.70	(71,541.69)	1,907,667.39	(71,541.69)	
1026	68011000	68011000 Depreciation Exp - UPIS General	818,814.85	(25,446.60)	844,261.45	(25,446.60)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	105,749.57	105,749.57	-	105,749.57	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(50,911.42)	(50,911.42)	-	(50,911.42)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,099.62)	(417.18)	(5,682.44)	(417.18)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,833.24)	(686.17)	(18,147.07)	(686.17)	B403
1026		Total: Depreciation	848,720.14	28,288.20	820,431.94	28,288.20	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,933.03	4,242.26	61,690.77	4,242.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(10.82)	(484.54)	(10.82)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.72)	(91.61)	(2,334.11)	(91.61)	B403
1026		Total: Removal costs, net	63,011.95	4,139.83	58,872.12	4,139.83	
1026		Total: Depreciation and amortization	911,825.06	28,303.45	883,521.61	28,303.45	
1026	69011000	69011000 FIT - Current	169,901.87	47,484.87	122,417.00	47,484.87	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	169,901.87	47,484.87	122,417.00	47,484.87	
1026	69021000	69021000 SIT - Current	26,324.23	25,955.23	369.00	25,955.23	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	26,324.23	25,955.23	369.00	25,955.23	
1026		Total: Current income taxes - operating	196,226.10	73,440.10	122,786.00	73,440.10	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(56,787.36)	(259,671.36)	202,884.00	(259,671.36)	B41010
1026		Total: Deferred federal income tax expense	(56,787.36)	(69,065.35)	12,277.99	(69,065.35)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	88,484.04	(20,924.96)	109,409.00	(20,924.96)	B41011
1026		Total: Deferred state income tax expense	88,484.04	(9,057.24)	97,541.28	(9,057.24)	
1026		Total: Deferred taxes	31,696.68	(78,122.59)	109,819.27	(78,122.59)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(599.57)	(202.57)	(397.00)	(202.57)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,906.14)	1,802.86	(5,709.00)	1,802.86	B41211
1026		Total: Amortization of investment tax credits	(4,505.71)	1,600.29	(6,106.00)	1,600.29	
1026		Total: Incomes Taxes -Operating	223,417.07	(3,082.20)	226,499.27	(3,082.20)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	0.01	0.01	-	0.01	B40812
1026	68532100	68532100 FUTA Cap Credits	-	-	-	-	B40812
1026	68533000	68533000 FICA	51,079.48	(2,461.64)	53,541.12	(2,461.64)	B40812
1026	68533100	68533100 FICA Cap Credits	(20,266.95)	(2,898.83)	(17,368.12)	(2,898.83)	B40812
1026	68535000	68535000 SUTA	0.01	0.01	-	0.01	B40812
1026	68535100	68535100 SUTA Cap Credits	-	-	-	-	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,051.82	3,051.82	58,000.00	3,051.82	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	471,660.19	(18,406.90)	490,067.09	(18,406.90)	
1026		Total: Operating expenses, net	3,443,028.02	(64,727.34)	3,507,755.36	(64,727.34)	
1026		Total: Operating Income (loss)	(1,855,248.70)	(282,431.13)	(1,572,817.57)	(282,431.13)	
1026	70510000	70510000 AFUDC - Equity	(12,071.97)	(2,628.50)	(9,443.47)	(2,628.50)	B420
1026		Total: Allowance for funds used during construction	(12,071.97)	(2,628.50)	(9,443.47)	(2,628.50)	
1026	71511000	71511000 M&J Revenues	(11,161.30)	(4,879.30)	(6,282.00)	(4,879.30)	B415
1026	71521000	71521000 M&J Expenses	8,212.07	(447.55)	8,659.62	(447.55)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(12,626.29)	12,626.29	(12,626.29)	B426
1026		Total: Other miscellaneous income	(2,949.23)	(17,953.14)	15,003.91	(17,953.14)	
1026		Total: Other Income	(15,021.20)	(20,581.64)	5,560.44	(20,581.64)	
1026	75840000	75840000 Lobbying Expenses	315.32	(14,984.68)	15,300.00	(14,984.68)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	(14,984.68)	15,300.00	(14,984.68)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	1,088.00	(1,088.00)	1,088.00	B40920
1026		Total: Current federal income taxes - non-operating	-	1,088.00	(1,088.00)	1,088.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	369.00	(369.00)	369.00	B40920
1026		Total: Current state income taxes - non-operating	-	369.00	(369.00)	369.00	
1026		Total: Other Deductions	315.32	(13,527.68)	13,843.00	(13,527.68)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	335,903.78	33,673.61	302,230.17	33,673.61	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	376,941.95	33,793.01	343,148.94	33,793.01	
1026	81315000	81315000 Interest Short Term Debt Intercompany	505.76	(5,833.02)	6,338.78	(5,833.02)	B4272
1026		Total: Interest on short-term debt	505.76	(5,833.02)	6,338.78	(5,833.02)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(13,327.59)	(2,901.79)	(10,425.80)	(2,901.79)	B420
1026		Total: Allowance for borrowed funds used during cons	(13,327.59)	(2,901.79)	(10,425.80)	(2,901.79)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,347.07	675.09	5,671.98	675.09	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,843.70	674.97	7,168.73	674.97	
1026		Total: Interest Charges	371,963.82	25,733.17	346,230.65	25,733.17	
1026		Total: Other Income (Expenses)	357,257.94	(8,376.15)	365,634.09	(8,376.15)	
1026		Total: Income (loss) before income taxes	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026		Total: Net income (loss)	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026		Total: Net Income Available to common stockholders	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,979,857.10)	(71,000.55)	(1,908,856.55)	(71,000.55)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(571,037.71)	59,728.17	(630,765.88)	59,728.17	B4611
1026	40112000	40112000 Residential Sales Unbilled	(44,539.17)	103,960.76	(148,499.93)	103,960.76	B4611
1026		Total: Water revenues - residential	(2,595,433.98)	92,688.38	(2,688,122.36)	92,688.38	
1026	40121000	40121000 Commercial Sales Billed	(1,369,709.51)	(5,859.99)	(1,363,849.52)	(5,859.99)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(394,647.96)	55,799.18	(450,447.14)	55,799.18	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(53,170.43)	20,717.06	(73,887.49)	20,717.06	B4612
1026		Total: Water revenues - commercial	(1,817,527.90)	70,656.25	(1,888,184.15)	70,656.25	
1026	40131000	40131000 Industrial Sales Billed	(404,927.40)	(90,314.86)	(314,612.54)	(90,314.86)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(117,062.33)	(13,145.77)	(103,916.56)	(13,145.77)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(13,264.33)	21,231.17	(34,495.50)	21,231.17	B4613
1026		Total: Water revenues - industrial	(535,254.06)	(82,229.46)	(453,024.60)	(82,229.46)	
1026	40145000	40145000 Private Fire Billed	(224,645.35)	(7,423.83)	(217,221.52)	(7,423.83)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(63,634.23)	(16,167.72)	(47,466.51)	(16,167.72)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(288,279.58)	(23,591.55)	(264,688.03)	(23,591.55)	
1026	40151000	40151000 Public Authority Billed	(233,659.79)	42,401.15	(276,060.94)	42,401.15	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(67,353.17)	24,048.03	(91,401.20)	24,048.03	B4614
1026	40152000	40152000 Public Authority Unbilled	(36,293.20)	(15,382.61)	(20,910.59)	(15,382.61)	B4614
1026		Total: Water revenues - public authority	(337,306.16)	51,066.57	(388,372.73)	51,066.57	
1026	40161000	40161000 Sales for Resale Billed	(87,692.43)	4,763.93	(92,456.36)	4,763.93	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(25,216.93)	5,321.41	(30,538.34)	5,321.41	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,872.58)	26,507.27	(29,379.85)	26,507.27	B466
1026		Total: Water revenues - sales for resale	(115,781.94)	36,592.61	(152,374.55)	36,592.61	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	307,739.86	(17,230.19)	324,970.05	(17,230.19)	B474
1026		Total: Water revenues - other	307,739.86	(17,230.19)	324,970.05	(17,230.19)	
1026		Total: Water revenues	(5,381,843.76)	127,952.61	(5,509,796.37)	127,952.61	
1026	40289900	40289900 Other WW Revenue	-	3,474.53	(3,474.53)	3,474.53	B536
1026		Total: Sewer revenues	-	3,474.53	(3,474.53)	3,474.53	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(26,301.44)	897.78	(27,199.22)	897.78	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(354.16)	(16,507.82)	(354.16)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,700.00)	(600.00)	(3,100.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(23,565.00)	(435.00)	(23,130.00)	(435.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,508.68)	(70.63)	(1,438.05)	(70.63)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(20,612.00)	(2,070.00)	(18,542.00)	(2,070.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(92,549.10)	(2,632.01)	(89,917.09)	(2,632.01)	
1026		Total: Operating revenues	(5,474,392.86)	128,795.13	(5,603,187.99)	128,795.13	
1026	51010000	51010000 Purchased Water	12,727.84	1,233.54	11,494.30	1,233.54	B6101
1026		Total: Purchased water	12,727.84	1,233.54	11,494.30	1,233.54	
1026	51510011	51510011 Purchased Power - Source of Supply	3,339.29	420.03	2,919.26	420.03	B6151
1026	51510012	51510012 Purchased Power - Pumping	233,096.33	49,910.16	183,186.17	49,910.16	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,576.38	256.71	6,319.67	256.71	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,051.93	232.14	1,819.79	232.14	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(87,784.85)	(189,674.94)	101,890.09	(189,674.94)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	157,279.08	(138,855.90)	296,134.98	(138,855.90)	
1026	51800000	51800000 Chemicals	142,502.25	51,830.37	90,671.88	51,830.37	B6183
1026		Total: Chemicals	142,502.25	51,830.37	90,671.88	51,830.37	
1026	51110000	51110000 Waste Disposal	61,249.76	43,974.10	17,275.66	43,974.10	B6753
1026		Total: Waste disposal	61,249.76	43,974.10	17,275.66	43,974.10	
1026		Total: Production costs	373,758.93	(41,817.89)	415,576.82	(41,817.89)	
1026	50100000	50100000 Labor Natural Account	269,456.91	13,081.20	256,375.71	13,081.20	B6018
1026	50100001	50100001 Labor Expense Accrual	89,464.46	23,303.53	66,160.93	23,303.53	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(21.00)	21.00	(21.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	88,072.81	1,322.30	86,750.51	1,322.30	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,860.52	(3,563.69)	18,424.21	(3,563.69)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	57,228.14	8,311.73	48,916.41	8,311.73	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	23,472.44	(12,758.14)	36,230.58	(12,758.14)	B6017
1026	50101600	50101600 Labor Oper Admin & General	56,451.34	(14,946.91)	71,398.25	(14,946.91)	B6018
1026	50102200	50102200 Labor Maint Pumping	(76.88)	(76.88)	-	(76.88)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	189.31	(189.31)	189.31	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	4,611.00	(4,276.17)	8,887.17	(4,276.17)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,376.12	1,850.81	12,525.31	1,850.81	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,274.26	2,323.81	13,950.45	2,323.81	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,850.54	4,779.03	8,071.51	4,779.03	B6016
1026	50109900	50109900 Labor Capitalized Credits	(248,599.92)	(30,111.27)	(218,488.65)	(30,111.27)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	48,678.10	3,106.41	45,571.69	3,106.41	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,814.56	1,032.06	4,782.50	1,032.06	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,963.65	(1,542.49)	3,506.14	(1,542.49)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,689.06	467.63	1,221.43	467.63	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	550.49	550.49	-	550.49	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,076.85	978.68	1,098.17	978.68	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	433.89	-	433.89	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	616.82	(1,008.42)	1,625.24	(1,008.42)	B6016

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	737.44	10.89	726.55	10.89	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	877.70	(13.01)	890.71	(13.01)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	88.54	67.73	20.81	67.73	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(48,678.10)	(3,106.41)	(45,571.69)	(3,106.41)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	52.97	52.97	-	52.97	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	36.72	1,228.80	36.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	771.98	65.00	706.98	65.00	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	370.79	(40.57)	411.36	(40.57)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(52.97)	(52.97)	-	(52.97)	B6018
1026	50171000	50171000 Annual Performance Plan	39,945.67	12,878.33	27,067.34	12,878.33	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,223.07)	(1,335.60)	(7,887.47)	(1,335.60)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	18,227.65	7,705.47	10,522.18	7,705.47	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	464,649.28	9,694.46	454,954.82	9,694.46	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,722.74)	(2,302.65)	(7,420.09)	(2,302.65)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	11,207.26	4,816.35	6,390.91	4,816.35	
1026	50510000	50510000 PBOP Expense	7,412.00	1,099.90	6,312.10	1,099.90	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,538.27)	(1,135.32)	(2,402.95)	(1,135.32)	B6048
1026	50550000	50550000 Group Insurance Expense	147,818.10	(3,951.50)	151,769.60	(3,951.50)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(63,891.62)	(4,841.89)	(59,049.73)	(4,841.89)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(21,265.79)	(8,467.81)	(12,797.98)	(8,467.81)	
1026	50421000	50421000 401k Expense	19,825.03	420.49	19,404.54	420.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,520.29)	(1,261.78)	(7,258.51)	(1,261.78)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,054.19	577.60	27,476.59	577.60	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(11,363.04)	(1,536.89)	(9,826.15)	(1,536.89)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,393.70	(140.89)	2,534.59	(140.89)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(961.02)	(37.98)	(923.04)	(37.98)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,932.32	1,932.32	-	1,932.32	B6048
1026	50451000	50451000 Employee Awards	232.01	(43.29)	275.30	(43.29)	B6048
1026	50452000	50452000 Employee Physical Exams	283.34	720.34	(437.00)	720.34	B6048
1026	50456000	50456000 Tuition Aid	2,243.60	2,243.60	-	2,243.60	B6048
1026	50457000	50457000 Training	864.06	(2,500.94)	3,365.00	(2,500.94)	B6048
1026		Total: Other benefits	34,983.90	372.58	34,611.32	372.58	
1026		Total: Employee-related costs	489,574.65	6,415.58	483,159.07	6,415.58	
1026	53401000	53401000 AWWSC Services - Labor OPEX	385,271.43	35,229.70	350,041.73	35,229.70	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,051.55	(2,620.51)	15,672.06	(2,620.51)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,129.62	(5,139.38)	41,269.00	(5,139.38)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,011.57	362.27	20,649.30	362.27	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	62,480.52	(7,412.24)	69,892.76	(7,412.24)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,807.01	27,072.32	3,734.69	27,072.32	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,046.44	3,316.40	14,730.04	3,316.40	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	90,349.05	(784.54)	91,133.59	(784.54)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,941.24	8,704.32	19,236.92	8,704.32	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	30,719.55	(14,181.41)	44,900.96	(14,181.41)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	48,142.07	6,734.58	41,407.49	6,734.58	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,064.58	(1,828.10)	19,892.68	(1,828.10)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(782.47)	(2,812.23)	2,029.76	(2,812.23)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	803.06	161.63	641.43	161.63	B6348
1026		Total: Service Company Costs	782,035.22	46,802.81	735,232.41	46,802.81	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(25,136.71)	(25,136.71)	-	(25,136.71)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(3,913.45)	3,913.45	(3,913.45)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,084.12	441.21	3,642.91	441.21	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	13,119.79	(3,754.54)	16,874.33	(3,754.54)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	435.00	(165.00)	600.00	(165.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	16,234.00	9,827.00	6,407.00	9,827.00	B6328
1026	53155000	53155000 Contract Services - Legal	59,136.93	20,007.40	39,129.53	20,007.40	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	67,873.13	(2,694.09)	70,567.22	(2,694.09)	
1026	52532013	52532013 Electricity - Water Treatment	3,422.96	746.22	2,676.74	746.22	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,367.32	505.17	1,862.15	505.17	B6755
1026	52532016	52532016 Electricity - Admin & General	181.10	59.88	121.22	59.88	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(13,926.78)	13,926.78	(13,926.78)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	9,344.00	9,245.70	98.30	9,245.70	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.36	(3.06)	13.42	(3.06)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	277.46	(394.21)	671.67	(394.21)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	173.05	(84.70)	257.75	(84.70)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.29	(9.53)	19.82	(9.53)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(95.88)	95.88	(95.88)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	9,253.50	5,394.91	3,858.59	5,394.91	B6758

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52571011	52571011 Security Service - Source of Supply	14,001.62	11,715.44	2,286.18	11,715.44	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,347.73	-	2,347.73	B6755
1026	52571016	52571016 Security Service - Admin & General	(5,746.10)	(5,746.10)	-	(5,746.10)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	216.20	117.29	98.91	117.29	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	321.05	243.08	77.97	243.08	B6755
1026	52578016	52578016 Trash Removal - Admin & General	772.31	239.16	533.15	239.16	B6758
1026	52583013	52583013 Water & WW - Water Treatment	271.66	664.22	(392.56)	664.22	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	167.98	(38.54)	206.52	(38.54)	B6755
1026	52583016	52583016 Water & WW - Admin & General	364.26	(791.75)	1,156.01	(791.75)	B6758
1026		Total: Building Maintenance and Services	37,756.75	10,188.25	27,568.50	10,188.25	
1026	52574013	52574013 Telephone - Water Treatment	691.80	(379.96)	1,071.76	(379.96)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	455.10	(360.36)	815.46	(360.36)	B6755
1026	52574016	52574016 Telephone - Admin & General	18,385.44	8,113.81	10,271.63	8,113.81	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	(65.14)	(110.16)	45.02	(110.16)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	119.28	(12.79)	132.07	(12.79)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(342.36)	342.36	(342.36)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,774.91	1,713.64	1,061.27	1,713.64	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,711.56	(299.23)	2,010.79	(299.23)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,901.08	1,204.96	1,696.12	1,204.96	B6758
1026		Total: Telecommunication expenses	26,974.03	9,527.55	17,446.48	9,527.55	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	622.16	(261.29)	883.45	(261.29)	B6758
1026	52566016	52566016 Postage - Admin & General	61.60	52.05	9.55	52.05	B6758
1026	52566700	52566700 Printing	145.09	(1,344.38)	1,489.47	(1,344.38)	B6758
1026		Total: Postage, printing and stationary	828.85	(1,553.62)	2,382.47	(1,553.62)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	41.63	41.63	-	41.63	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,117.67	658.10	3,459.57	658.10	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(52.77)	52.77	(52.77)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	407.15	(187.44)	594.59	(187.44)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	893.93	717.81	176.12	717.81	B6758
1026	52571500	52571500 Software Licenses	2,146.56	294.28	1,852.28	294.28	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(904.78)	904.78	(904.78)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,343.98	377.12	966.86	377.12	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(877.25)	877.25	(877.25)	B6757
1026	52582016	52582016 Uniforms - Admin & General	540.84	540.84	-	540.84	B6757
1026	52599800	52599800 PCard Undistributed	(122.51)	1,290.27	(1,412.78)	1,290.27	B6758
1026		Total: Office supplies and services	9,369.25	1,897.81	7,471.44	1,897.81	
1026	52534000	52534000 Employee Expenses	(664.56)	(4,139.63)	3,475.07	(4,139.63)	B6758
1026	52534200	52534200 Conferences & Registration	-	(5,431.24)	5,431.24	(5,431.24)	B6758
1026	52535000	52535000 Meals Deductible	763.63	(1,359.87)	2,123.50	(1,359.87)	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	(2,564.41)	(17,309.43)	14,745.02	(17,309.43)	B6758
1026		Total: Employee related expense travel & entertainme	(2,465.34)	(28,240.17)	25,774.83	(28,240.17)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(171.30)	171.30	(171.30)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(240.48)	240.48	(240.48)	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,063.11	882.90	180.21	882.90	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,825.99	(12,082.85)	17,908.84	(12,082.85)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,501.43	5,704.41	3,797.02	5,704.41	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	27.30	(250.96)	278.26	(250.96)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,208.32	544.32	3,664.00	544.32	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	394.66	394.66	-	394.66	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	259.20	259.20	-	259.20	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	684.66	684.66	-	684.66	B6755
1026	52501600	52501600 Misc Oper - Admin & General	2,567.86	(3,593.20)	6,161.06	(3,593.20)	B6758
1026	52514700	52514700 Community Partnerships	791.10	(7,308.90)	8,100.00	(7,308.90)	B6758
1026	52514900	52514900 Customer Education	1,103.65	(1,786.98)	2,890.63	(1,786.98)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	3,032.34	3,032.34	-	3,032.34	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	1,546.50	1,546.50	-	1,546.50	B6758
1026	52515001	52515001 Community Relations - Specialty	(2,700.00)	(2,700.00)	-	(2,700.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,928.50	(1,748.51)	8,677.01	(1,748.51)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(9,180.47)	9,180.47	(9,180.47)	B6758
1026	52554500	52554500 Lab Supplies	5,638.95	3,012.36	2,626.59	3,012.36	B6753
1026	52556000	52556000 Lobbying Expenses	-	(409.16)	409.16	(409.16)	B6758
1026	52568000	52568000 Research & Development	1,419.18	109.96	1,309.22	109.96	B6758
1026	52579000	52579000 Trustee Fees	1,185.25	1,185.25	-	1,185.25	B6758
1026	52585000	52585000 Discounts Available	(8,269.94)	(7,632.80)	(637.14)	(7,632.80)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	10.67	(25.90)	36.57	(25.90)	B6758
1026		Total: Miscellaneous expenses	35,218.73	(29,774.95)	64,993.68	(29,774.95)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(49.63)	(538.60)	488.97	(538.60)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(4,862.96)	4,943.68	(4,862.96)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	31.09	(5,401.56)	5,432.65	(5,401.56)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	102,514.21	52,651.34	49,862.87	52,651.34	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	96.11	(176.38)	272.49	(176.38)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,822.78	247.83	1,574.95	247.83	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	111.39	23.03	88.36	23.03	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(120,413.57)	(45,306.54)	(75,107.03)	(45,306.54)	B6508
1026	55010100	55010100 Transportation Lease Costs	7,486.90	866.70	6,620.20	866.70	B6508
1026	55010200	55010200 Transportation Lease Fuel	31,459.72	10,426.38	21,033.34	10,426.38	B6508
1026	55010300	55010300 Transportation Lease Maint	9,498.24	(47,259.87)	56,758.11	(47,259.87)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	1,334.97	1,062.81	272.16	1,062.81	B6508
1026		Total: Transportation	33,958.81	(27,416.64)	61,375.45	(27,416.64)	
1026		Total: Operating supplies and services	209,545.30	(73,467.42)	283,012.72	(73,467.42)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	43,685.61	(20,178.81)	63,864.42	(20,178.81)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	5,704.54	7,757.39	(2,052.85)	7,757.39	B6707
1026		Total: Uncollectible accounts expense	49,390.15	(12,421.42)	61,811.57	(12,421.42)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,392.32	(7,874.79)	15,267.11	(7,874.79)	B6757
1026	52520000	52520000 Collection Agencies	(47.97)	(44.23)	(3.74)	(44.23)	B6757
1026		Total: Customer accounting, other	7,344.35	(7,919.02)	15,263.37	(7,919.02)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,191.77	6,169.05	44,022.72	6,169.05	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,586.48	62.36	2,524.12	62.36	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,219.09)	(189.25)	(1,029.84)	(189.25)	B6588
1026	55730000	55730000 Insurance Other	796.39	54.68	741.71	54.68	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,618.87	7,816.84	65,802.03	7,816.84	
1026	62002100	62002100 M&S Maint - Source of Supply	96.47	96.47	-	96.47	B6202
1026	62002200	62002200 M&S Maint - Pumping	7,493.17	5,596.84	1,896.33	5,596.84	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,584.70	(1,261.91)	2,846.61	(1,261.91)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,251.11	3,104.21	13,146.90	3,104.21	B6206
1026	62002600	62002600 M&S Maint - Admin & General	927.03	773.89	153.14	773.89	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	(100.00)	(275.00)	175.00	(275.00)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	252.34	(415.46)	667.80	(415.46)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(441.46)	792.34	(441.46)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	9,103.81	(510.81)	9,614.62	(510.81)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,047.50	1,928.50	1,119.00	1,928.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.01	0.01	-	0.01	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	(1,800.00)	(1,800.00)	-	(1,800.00)	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(1,382.89)	1,382.89	(1,382.89)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,511.31	1,352.90	158.41	1,352.90	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	57,420.48	27,943.21	29,477.27	27,943.21	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,223.64	(2,967.17)	4,190.81	(2,967.17)	B6358
1026		Total: Maintenance supplies and services	97,362.45	31,741.33	65,621.12	31,741.33	
1026	88101000	88101000 Capital Movements - UP	3,265,621.51	2,363,056.76	902,564.75	2,363,056.76	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,673,674.75)	(3,035,425.64)	1,361,750.89	(3,035,425.64)	B6758
1026	88107000	88107000 Capital Movements - CWIP	854,868.49	1,028,273.04	(173,404.55)	1,028,273.04	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	10,074.65	(10,074.65)	10,074.65	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(230,412.18)	(230,412.18)	-	(230,412.18)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	184,985.21	184,985.21	-	184,985.21	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	61,720.29	279,064.68	(217,344.39)	279,064.68	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(60,379.01)	(185,576.01)	125,197.00	(185,576.01)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	883,533.44	743,391.26	140,142.18	743,391.26	B6758
1026	88257100	88257100 Capital Movements - RWIP	(147,515.45)	(229,979.32)	82,463.87	(229,979.32)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(68,348.33)	(68,348.33)	-	(68,348.33)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	12,835.00	12,835.00	-	12,835.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(123,055.46)	(139,900.70)	16,845.24	(139,900.70)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	89,707.05	80,925.61	8,781.44	80,925.61	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,049,885.81)	(812,964.03)	(2,236,921.78)	(812,964.03)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,082,629.92	(42,849.19)	2,125,479.11	(42,849.19)	
1026	68011000	68011000 Depreciation Exp - UPIS General	820,814.36	(27,510.90)	848,325.26	(27,510.90)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	106,626.97	106,626.97	-	106,626.97	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(47,602.66)	(47,602.66)	-	(47,602.66)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,194.78)	(451.22)	(5,743.56)	(451.22)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,833.24)	(686.17)	(18,147.07)	(686.17)	B403
1026		Total: Depreciation	854,810.65	30,376.02	824,434.63	30,376.02	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	66,039.46	4,168.48	61,870.98	4,168.48	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(1.20)	(494.16)	(1.20)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.72)	(91.61)	(2,334.11)	(91.61)	B403
1026		Total: Removal costs, net	63,118.38	4,075.67	59,042.71	4,075.67	
1026		Total: Depreciation and amortization	918,022.00	30,327.11	887,694.89	30,327.11	
1026	69011000	69011000 FIT - Current	140,907.84	27,187.84	113,720.00	27,187.84	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	140,907.84	27,187.84	113,720.00	27,187.84	
1026	69021000	69021000 SIT - Current	37,184.41	(4,331.59)	41,516.00	(4,331.59)	B40911

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	37,184.41	(4,331.59)	41,516.00	(4,331.59)	
1026		Total: Current income taxes - operating	178,092.25	22,856.25	155,236.00	22,856.25	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	26,627.48	(251,979.52)	278,607.00	(251,979.52)	B41010
1026		Total: Deferred federal income tax expense	26,627.48	(61,373.51)	88,000.99	(61,373.51)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	(29,968.39)	(125,352.39)	95,384.00	(125,352.39)	B41011
1026		Total: Deferred state income tax expense	(29,968.39)	(113,484.67)	83,516.28	(113,484.67)	
1026		Total: Deferred taxes	(3,340.91)	(174,858.18)	171,517.27	(174,858.18)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(500.53)	(103.53)	(397.00)	(103.53)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,260.90)	2,448.10	(5,709.00)	2,448.10	B41211
1026		Total: Amortization of investment tax credits	(3,761.43)	2,344.57	(6,106.00)	2,344.57	
1026		Total: Incomes Taxes -Operating	170,989.91	(149,657.36)	320,647.27	(149,657.36)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	45.59	45.59	-	45.59	B40812
1026	68532100	68532100 FUTA Cap Credits	(14.35)	(14.35)	-	(14.35)	B40812
1026	68533000	68533000 FICA	54,782.12	3,462.95	51,319.17	3,462.95	B40812
1026	68533100	68533100 FICA Cap Credits	(21,805.77)	(2,332.04)	(19,473.73)	(2,332.04)	B40812
1026	68535000	68535000 SUTA	13.62	13.62	-	13.62	B40812
1026	68535100	68535100 SUTA Cap Credits	(4.37)	(4.37)	-	(4.37)	B40812
1026	68543000	68543000 Other Taxes and Licenses	60,896.36	2,896.36	58,000.00	2,896.36	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	473,709.02	(12,030.51)	485,739.53	(12,030.51)	
1026		Total: Operating expenses, net	3,645,350.85	(174,209.95)	3,819,560.80	(174,209.95)	
1026		Total: Operating Income (loss)	(1,829,042.01)	(45,414.82)	(1,783,627.19)	(45,414.82)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(13,400.19)	3,994.56	(17,394.75)	3,994.56	B420
1026		Total: Allowance for funds used during construction	(13,400.19)	3,994.56	(17,394.75)	3,994.56	
1026	71511000	71511000 M&J Revenues	(10,823.88)	(2,846.88)	(7,977.00)	(2,846.88)	B415
1026	71521000	71521000 M&J Expenses	10,411.50	8,152.37	2,259.13	8,152.37	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(2,520.33)	2,520.33	(2,520.33)	B426
1026		Total: Other miscellaneous income	(412.38)	2,785.16	(3,197.54)	2,785.16	
1026		Total: Other Income	(14,050.32)	31,521.94	(45,572.26)	31,521.94	
1026	75840000	75840000 Lobbying Expenses	1,616.85	174.12	1,442.73	174.12	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	1,616.85	174.12	1,442.73	174.12	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(945.00)	945.00	(945.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(945.00)	945.00	(945.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(328.00)	328.00	(328.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(328.00)	328.00	(328.00)	
1026		Total: Other Deductions	1,616.85	(1,098.88)	2,715.73	(1,098.88)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.67	319,834.35	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,706.95	177.13	1,529.82	177.13	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,658.98	18,718.80	360,940.18	18,718.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	-	(2,366.30)	2,366.30	(2,366.30)	B4272
1026		Total: Interest on short-term debt	-	(2,366.30)	2,366.30	(2,366.30)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(14,794.06)	(3,591.90)	(11,202.16)	(3,591.90)	B420
1026		Total: Allowance for borrowed funds used during cons	(14,794.06)	(3,591.90)	(11,202.16)	(3,591.90)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.67	552.96	5,908.71	552.96	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,958.30	552.84	7,405.46	552.84	
1026		Total: Interest Charges	372,823.22	13,313.44	359,509.78	13,313.44	
1026		Total: Other Income (Expenses)	360,389.75	43,736.50	316,653.25	43,736.50	
1026		Total: Income (loss) before income taxes	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026		Total: Net income (loss)	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026		Total: Net Income Available to common stockholders	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,925,592.76	275,084.68	1,650,508.08	275,084.68	B438
1026		Total: Common Dividends	1,925,592.76	275,084.68	1,650,508.08	275,084.68	
1026		Total: PROFIT & LOSS STATEMENT	456,940.50	273,406.36	183,534.14	273,406.36	

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(12,571,258.40)	(367,840.50)	(12,203,417.90)	(367,840.50)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(3,767,513.03)	29,583.39	(3,797,096.42)	29,583.39	B4611
1026	40112000	40112000 Residential Sales Unbilled	(112,265.65)	167,644.65	(279,910.30)	167,644.65	B4611
1026		Total: Water revenues - residential	(16,451,037.08)	(170,614.09)	(16,280,422.99)	(170,614.09)	
1026	40121000	40121000 Commercial Sales Billed	(9,069,212.24)	(232,412.80)	(8,836,799.44)	(232,412.80)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(2,719,517.92)	20,897.40	(2,740,415.32)	20,897.40	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(39,151.69)	148,737.86	(187,889.55)	148,737.86	B4612
1026		Total: Water revenues - commercial	(11,827,587.91)	(62,509.15)	(11,765,078.76)	(62,509.15)	
1026	40131000	40131000 Industrial Sales Billed	(2,543,061.11)	(380,108.15)	(2,162,952.96)	(380,108.15)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(762,288.14)	(99,433.15)	(662,854.99)	(99,433.15)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	52,955.55	105,775.69	(52,820.14)	105,775.69	B4613
1026		Total: Water revenues - industrial	(3,252,393.70)	(373,738.43)	(2,878,655.27)	(373,738.43)	
1026	40145000	40145000 Private Fire Billed	(1,517,962.33)	(35,391.44)	(1,482,570.89)	(35,391.44)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(495,095.85)	21,725.85	(516,821.70)	21,725.85	B4622
1026	40146000	40146000 Private Fire Unbilled	-	13.24	(13.24)	13.24	B4622
1026		Total: Water revenues - private fire	(2,013,058.18)	(13,652.35)	(1,999,405.83)	(13,652.35)	
1026	40151000	40151000 Public Authority Billed	(1,743,020.38)	(21,898.71)	(1,721,121.67)	(21,898.71)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(521,846.92)	13,627.25	(535,474.17)	13,627.25	B4614
1026	40152000	40152000 Public Authority Unbilled	(4,720.19)	11,126.71	(15,846.90)	11,126.71	B4614
1026		Total: Water revenues - public authority	(2,269,587.49)	2,855.25	(2,272,442.74)	2,855.25	
1026	40161000	40161000 Sales for Resale Billed	(531,636.50)	9,138.39	(540,774.89)	9,138.39	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(159,581.82)	8,582.93	(168,164.75)	8,582.93	B466
1026	40162000	40162000 Sales for Resale Unbilled	9,621.33	9,287.51	333.82	9,287.51	B466
1026		Total: Water revenues - sales for resale	(681,596.99)	27,008.83	(708,605.82)	27,008.83	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	2,422,680.36	243,873.31	2,178,807.05	243,873.31	B474
1026		Total: Water revenues - other	2,422,615.36	243,808.31	2,178,807.05	243,808.31	
1026		Total: Water revenues	(34,072,645.99)	(346,841.63)	(33,725,804.36)	(346,841.63)	
1026	40289900	40289900 Other WW Revenue	-	3,474.53	(3,474.53)	3,474.53	B536
1026		Total: Sewer revenues	-	3,474.53	(3,474.53)	3,474.53	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(205,848.15)	(16,061.68)	(189,786.47)	(16,061.68)	B470
1026	40310200	40310200 Other Revenue - Rent	(118,888.02)	1,031.99	(119,920.01)	1,031.99	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(22,120.00)	(5,240.00)	(16,880.00)	(5,240.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(141,660.00)	(574.99)	(141,085.01)	(574.99)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(10,152.59)	(23.61)	(10,128.98)	(23.61)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(151,952.00)	(6,030.00)	(145,922.00)	(6,030.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(651,245.76)	(26,567.31)	(624,678.45)	(26,567.31)	
1026		Total: Operating revenues	(34,723,891.75)	(369,934.41)	(34,353,957.34)	(369,934.41)	
1026	51010000	51010000 Purchased Water	45,948.45	(9,260.64)	55,209.09	(9,260.64)	B6101
1026		Total: Purchased water	45,948.45	(9,260.64)	55,209.09	(9,260.64)	
1026	51510011	51510011 Purchased Power - Source of Supply	14,774.53	941.40	13,833.13	941.40	B6151
1026	51510012	51510012 Purchased Power - Pumping	1,462,837.38	182,099.71	1,280,737.67	182,099.71	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	55,091.89	2,752.55	52,339.34	2,752.55	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	13,396.75	4,067.44	9,329.31	4,067.44	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(411,084.88)	(647,241.09)	236,156.21	(647,241.09)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	1,136,423.77	(455,971.89)	1,592,395.66	(455,971.89)	
1026	51800000	51800000 Chemicals	940,201.73	312,425.79	627,775.94	312,425.79	B6183
1026		Total: Chemicals	940,201.73	312,425.79	627,775.94	312,425.79	
1026	51110000	51110000 Waste Disposal	305,395.77	133,084.30	172,311.47	133,084.30	B6753
1026		Total: Waste disposal	305,395.77	133,084.30	172,311.47	133,084.30	
1026		Total: Production costs	2,427,969.72	(19,722.44)	2,447,692.16	(19,722.44)	
1026	50100000	50100000 Labor Natural Account	1,938,499.99	200,203.77	1,738,296.22	200,203.77	B6018
1026	50100001	50100001 Labor Expense Accrual	10,784.32	14,167.49	(3,383.17)	14,167.49	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	4,011.60	84.00	4,011.60	B6011
1026	50101200	50101200 Labor Oper Pumping	641,098.25	(80,276.47)	721,374.72	(80,276.47)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	123,704.21	(431.39)	124,135.60	(431.39)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	332,389.77	(3,154.02)	335,543.79	(3,154.02)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	217,229.14	(39,546.69)	256,775.83	(39,546.69)	B6017
1026	50101600	50101600 Labor Oper Admin & General	522,991.75	(111,372.09)	634,363.84	(111,372.09)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	-	-	-	B6012
1026	50102300	50102300 Labor Maint Water Treatment	296.86	(24.38)	321.24	(24.38)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	58,095.27	(11,932.23)	70,027.50	(11,932.23)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	91,245.72	(16,795.12)	108,040.84	(16,795.12)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	90,821.96	(44,644.68)	135,466.64	(44,644.68)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	89,036.98	(16,073.83)	105,110.81	(16,073.83)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(1,494,508.17)	(161,992.92)	(1,332,515.25)	(161,992.92)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	243,180.36	(11,193.89)	254,374.25	(11,193.89)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	41,841.75	10,901.04	30,940.71	10,901.04	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	9,080.48	(13,418.11)	22,498.59	(13,418.11)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	12,704.35	1,503.88	11,200.47	1,503.88	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	3,902.41	2,922.88	979.53	2,922.88	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	20,709.45	10,002.16	10,707.29	10,002.16	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	113.03	207.30	113.03	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	268.05	165.84	268.05	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	6,781.46	(532.64)	7,314.10	(532.64)	B6016

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,378.27	(724.31)	5,102.58	(724.31)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	6,607.57	(2,778.94)	9,386.51	(2,778.94)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,581.87	2,889.80	1,692.07	2,889.80	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(243,180.36)	11,193.89	(254,374.25)	11,193.89	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	104.39	104.39	-	104.39	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	6,217.44	154.80	6,062.64	154.80	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	3,818.44	1,031.73	2,786.71	1,031.73	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,193.51	782.15	411.36	782.15	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	783.70	(1,236.62)	2,020.32	(1,236.62)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(104.39)	(104.39)	-	(104.39)	B6018
1026	50171000	50171000 Annual Performance Plan	300,255.42	16,818.71	283,436.71	16,818.71	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(55,674.23)	(8,643.90)	(47,030.33)	(8,643.90)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	32,020.63	11,833.93	20,186.70	11,833.93	B6018
1026	50185000	50185000 Severance	(1,985.62)	(49,145.43)	47,159.81	(49,145.43)	B6018
1026		Total: Salaries and wages	3,023,794.38	(285,581.97)	3,309,376.35	(285,581.97)	
1026	50610000	50610000 Pension Expense	143,150.00	16,086.00	127,064.00	16,086.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(55,499.61)	(11,997.79)	(43,501.82)	(11,997.79)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	3,360.00	33,747.00	(30,387.00)	33,747.00	B6048
1026		Total: Pension expense	91,010.39	37,835.21	53,175.18	37,835.21	
1026	50510000	50510000 PBOP Expense	51,837.50	9,747.55	42,089.95	9,747.55	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(19,509.30)	(4,653.84)	(14,855.46)	(4,653.84)	B6048
1026	50550000	50550000 Group Insurance Expense	1,031,012.09	(29,431.76)	1,060,443.85	(29,431.76)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(408,351.86)	(31,611.08)	(376,740.78)	(31,611.08)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,657.12	1,204.86	5,452.26	1,204.86	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(763,462.00)	2,527.00	(765,989.00)	2,527.00	B6048
1026		Total: Group insurance expense	(101,816.45)	(52,217.27)	(49,599.18)	(52,217.27)	
1026	50421000	50421000 401k Expense	135,109.47	(1,085.72)	136,195.19	(1,085.72)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(53,406.63)	(6,034.23)	(47,372.40)	(6,034.23)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	185,313.86	(4,325.62)	189,639.48	(4,325.62)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(67,841.48)	(6,696.23)	(61,145.25)	(6,696.23)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	4,738.70	240.17	4,498.53	240.17	B6048
1026	50426000	50426000 Retiree Medical Expense	14,880.54	(2,462.77)	17,343.31	(2,462.77)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(5,461.47)	(0.46)	(5,461.01)	(0.46)	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,785.38)	(15,785.38)	-	(15,785.38)	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	1,000.00	-	1,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	10,362.31	(3,778.85)	14,141.16	(3,778.85)	B6048
1026	50451000	50451000 Employee Awards	3,153.50	(270.80)	3,424.30	(270.80)	B6048
1026	50452000	50452000 Employee Physical Exams	415.04	(658.26)	1,073.30	(658.26)	B6048
1026	50456000	50456000 Tuition Aid	3,218.60	2,159.60	1,059.00	2,159.60	B6048
1026	50457000	50457000 Training	5,568.81	(1,053.67)	6,622.48	(1,053.67)	B6048
1026		Total: Other benefits	221,265.87	(38,752.22)	260,018.09	(38,752.22)	
1026		Total: Employee-related costs	3,234,254.19	(338,716.25)	3,572,970.44	(338,716.25)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	2,076,350.40	19,079.55	2,057,270.85	19,079.55	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	96,668.17	(21,093.33)	117,761.50	(21,093.33)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	268,127.75	(33,136.20)	301,263.95	(33,136.20)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	136,529.07	(27,767.79)	164,296.86	(27,767.79)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	445,591.57	(73,802.12)	519,393.69	(73,802.12)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	225,357.03	199,182.81	26,174.22	199,182.81	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	121,713.21	1,707.76	120,005.45	1,707.76	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	605,480.43	47,328.47	558,151.96	47,328.47	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	208,670.13	19,052.12	189,618.01	19,052.12	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	89,384.46	(214,482.82)	303,867.28	(214,482.82)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	326,283.16	26,472.40	299,810.76	26,472.40	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	163,867.93	(14,744.64)	178,612.57	(14,744.64)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	340.08	(15,709.34)	16,049.42	(15,709.34)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	4,764.10	274.37	4,489.73	274.37	B6348
1026		Total: Service Company Costs	4,769,127.49	(87,652.20)	4,856,779.69	(87,652.20)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	202.23	-	202.23	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	13,172.37	10,378.24	2,794.13	10,378.24	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	4,835.70	(4,202.06)	9,037.76	(4,202.06)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	77,995.57	69,758.46	8,237.11	69,758.46	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(404.27)	450.11	(404.27)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	136,243.50	(2,629.51)	138,873.01	(2,629.51)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	2,241.75	441.75	1,800.00	441.75	B6353
1026	53154000	53154000 Contract Services - Audit Fees	42,261.06	6,478.06	35,783.00	6,478.06	B6328
1026	53155000	53155000 Contract Services - Legal	219,044.98	16,972.52	202,072.46	16,972.52	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	496,043.00	92,683.42	403,359.58	92,683.42	
1026	52532013	52532013 Electricity - Water Treatment	20,064.52	2,123.66	17,940.86	2,123.66	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	10,499.08	761.44	9,737.64	761.44	B6755
1026	52532016	52532016 Electricity - Admin & General	1,529.44	140.72	1,388.72	140.72	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(21,416.18)	22,606.18	(21,416.18)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	26,817.55	24,780.76	2,036.79	24,780.76	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	67.83	(204.81)	272.64	(204.81)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	14,429.11	1,844.16	12,584.95	1,844.16	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	4,911.91	753.13	4,158.78	753.13	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	73.25	(26.68)	99.93	(26.68)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(64.19)	64.19	(64.19)	B6751

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52550013	52550013 Janitorial - Water Treatment	-	(355.47)	355.47	(355.47)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	13.84	(13.84)	13.84	B6755
1026	52550016	52550016 Janitorial - Admin & General	20,776.32	(25,222.14)	45,998.46	(25,222.14)	B6758
1026	52571011	52571011 Security Service - Source of Supply	16,529.39	539.56	15,989.83	539.56	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	813.32	(604.44)	1,417.76	(604.44)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,520.68	1,211.03	309.65	1,211.03	B6755
1026	52578016	52578016 Trash Removal - Admin & General	2,898.27	854.17	2,044.10	854.17	B6758
1026	52583013	52583013 Water & WW - Water Treatment	179.34	(377.20)	556.54	(377.20)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,165.47	(33.36)	1,198.83	(33.36)	B6755
1026	52583016	52583016 Water & WW - Admin & General	3,472.13	(169.78)	3,641.91	(169.78)	B6758
1026		Total: Building Maintenance and Services	129,285.34	(13,107.84)	142,393.18	(13,107.84)	
1026	52574013	52574013 Telephone - Water Treatment	2,647.38	(4,941.80)	7,589.18	(4,941.80)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,741.56	(4,361.48)	6,103.04	(4,361.48)	B6755
1026	52574016	52574016 Telephone - Admin & General	82,190.25	38,237.73	43,952.52	38,237.73	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	686.87	(562.53)	1,249.40	(562.53)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	910.85	(385.18)	1,296.03	(385.18)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(8,276.29)	6,013.90	(8,276.29)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	22,637.14	4,406.66	18,230.48	4,406.66	B6758
1026	52574200	52574200 Data Lines - Admin & General	11,979.01	(3,672.59)	15,651.60	(3,672.59)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	251.36	(251.36)	251.36	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	20,167.17	7,964.10	12,203.07	7,964.10	B6758
1026		Total: Telecommunication expenses	140,697.84	28,537.77	112,160.07	28,537.77	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(10.99)	10.99	(10.99)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	3,699.13	(194.84)	3,893.97	(194.84)	B6758
1026	52566016	52566016 Postage - Admin & General	896.69	770.35	126.34	770.35	B6758
1026	52566700	52566700 Printing	174.88	(3,646.42)	3,821.30	(3,646.42)	B6758
1026		Total: Postage, printing and stationary	4,770.70	(3,081.90)	7,852.60	(3,081.90)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	41.63	41.63	-	41.63	B6758
1026	52526100	52526100 Credit Line Fees Interco	28,819.67	1,249.33	27,570.34	1,249.33	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	181.60	273.56	181.60	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(273.70)	273.70	(273.70)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	4,270.93	1,628.19	2,642.74	1,628.19	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	6,702.89	(1,176.22)	7,879.11	(1,176.22)	B6758
1026	52571500	52571500 Software Licenses	17,592.83	851.89	16,740.94	851.89	B6758
1026	52582012	52582012 Uniforms - Pumping	2,385.57	(693.32)	3,078.89	(693.32)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(374.97)	374.97	(374.97)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	10,271.28	(2,049.84)	12,321.12	(2,049.84)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	5,251.02	(341.65)	5,592.67	(341.65)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,065.74	(3,381.42)	6,447.16	(3,381.42)	B6757
1026	52599800	52599800 PCard Undistributed	610.43	19.81	590.62	19.81	B6758
1026		Total: Office supplies and services	79,467.15	(4,464.22)	83,931.37	(4,464.22)	
1026	52534000	52534000 Employee Expenses	18,294.81	10,700.53	7,594.28	10,700.53	B6758
1026	52534200	52534200 Conferences & Registration	4,233.56	(89,346.75)	93,580.31	(89,346.75)	B6758
1026	52535000	52535000 Meals Deductible	12,846.51	6,179.43	6,667.08	6,179.43	B6758
1026	52535100	52535100 Meals Non-Deductible	50.22	50.22	-	50.22	B6758
1026	52567000	52567000 Relocation Expenses	21,770.83	(7,084.19)	28,855.02	(7,084.19)	B6758
1026		Total: Employee related expense travel & entertainme	57,195.93	(79,500.76)	136,696.69	(79,500.76)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,716.43	(270.98)	1,987.41	(270.98)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	775.74	299.71	775.74	B6201
1026	52001200	52001200 M & S Oper - Pumping	6,000.66	4,547.52	1,453.14	4,547.52	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	39,736.08	(2,975.27)	42,711.35	(2,975.27)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	53,177.37	19,733.00	33,444.37	19,733.00	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	1,026.14	(556.56)	1,582.70	(556.56)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	25,288.26	(20,718.72)	46,006.98	(20,718.72)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	394.20	70.92	394.20	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	939.40	(1,679.86)	2,619.26	(1,679.86)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	2,458.26	(3,027.39)	5,485.65	(3,027.39)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	28,662.16	(810.30)	29,472.46	(810.30)	B6758
1026	52514700	52514700 Community Partnerships	17,062.93	(39,918.36)	56,981.29	(39,918.36)	B6758
1026	52514900	52514900 Customer Education	9,225.05	(16,977.55)	26,202.60	(16,977.55)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	10,299.32	10,299.32	-	10,299.32	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(750.00)	750.00	(750.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	1,546.50	1,546.50	-	1,546.50	B6758
1026	52515001	52515001 Community Relations - Specialty	2,470.59	2,470.59	-	2,470.59	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	33,495.77	3,025.62	30,470.15	3,025.62	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(4,148.84)	(15,106.10)	10,957.26	(15,106.10)	B6758
1026	52554500	52554500 Lab Supplies	24,730.01	5,154.46	19,575.55	5,154.46	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,859.16)	15,859.16	(15,859.16)	B6758
1026	52568000	52568000 Research & Development	9,928.98	895.65	9,033.33	895.65	B6758
1026	52579000	52579000 Trustee Fees	1,462.34	(125.00)	1,587.34	(125.00)	B6758
1026	52585000	52585000 Discounts Available	(22,823.19)	(12,270.34)	(10,552.85)	(12,270.34)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	808.65	624.94	183.71	624.94	B6758
1026		Total: Miscellaneous expenses	244,603.44	(81,578.05)	326,181.49	(81,578.05)	
1026	54110016	54110016 Rents-Real Property - Admin & General	1,716.76	688.74	1,028.02	688.74	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,588.17	(27,904.31)	32,492.48	(27,904.31)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Rents	6,304.93	(27,120.74)	33,425.67	(27,120.74)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	386,699.30	144,998.55	241,700.75	144,998.55	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,012.14	(126.89)	1,139.03	(126.89)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	43.68	(629.79)	673.47	(629.79)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	6,724.11	(2,724.02)	9,448.13	(2,724.02)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	652.66	(4,047.18)	4,699.84	(4,047.18)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	493.53	(1,420.82)	1,914.35	(1,420.82)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(460,808.31)	(54,810.98)	(405,997.33)	(54,810.98)	B6508
1026	55010100	55010100 Transportation Lease Costs	28,100.21	(24,292.78)	52,392.99	(24,292.78)	B6508
1026	55010200	55010200 Transportation Lease Fuel	175,269.54	47,920.74	127,348.80	47,920.74	B6508
1026	55010300	55010300 Transportation Lease Maint	81,828.84	(160,888.40)	242,717.24	(160,888.40)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	2,946.65	2,380.49	566.16	2,380.49	B6508
1026		Total: Transportation	223,010.41	(53,593.02)	276,603.43	(53,593.02)	
1026		Total: Operating supplies and services	1,381,378.74	(141,225.34)	1,522,604.08	(141,225.34)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	159,393.43	(292,738.11)	452,131.54	(292,738.11)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	7,664.89	5,977.40	1,687.49	5,977.40	B6707
1026		Total: Uncollectible accounts expense	167,058.32	(286,760.71)	453,819.03	(286,760.71)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	52,645.80	(7,803.50)	60,449.30	(7,803.50)	B6757
1026	52520000	52520000 Collection Agencies	(91.95)	204.25	(296.20)	204.25	B6757
1026		Total: Customer accounting, other	52,553.85	(4,880.28)	57,434.13	(4,880.28)	
1026	55110000	55110000 Insurance Vehicle	12,002.43	(1,323.68)	13,326.11	(1,323.68)	B6568
1026	55710000	55710000 Insurance General Liabilty	349,984.81	43,332.28	306,652.53	43,332.28	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	17,955.34	286.50	17,668.84	286.50	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(7,087.33)	357.12	(7,444.45)	357.12	B6588
1026	55730000	55730000 Insurance Other	5,462.66	(452.37)	5,915.03	(452.37)	B6598
1026	55740000	55740000 Insurance Property	136,840.80	13,363.60	123,477.20	13,363.60	B6598
1026		Total: Insurance other than group	515,158.71	55,563.45	459,595.26	55,563.45	
1026	62002100	62002100 M&S Maint - Source of Supply	1,030.02	(773.50)	1,803.52	(773.50)	B6202
1026	62002200	62002200 M&S Maint - Pumping	50,460.73	23,652.31	26,808.42	23,652.31	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(434.37)	(24,720.78)	24,286.41	(24,720.78)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	78,466.55	(15,181.24)	93,647.79	(15,181.24)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	6,093.10	1,776.78	4,316.32	1,776.78	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	9,311.23	6,866.79	2,444.44	6,866.79	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	20,400.78	19,518.94	881.84	19,518.94	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	22,751.18	22,663.03	88.15	22,663.03	B6756
1026	62502600	62502600 Misc Maint - Admin & General	4,634.79	(9,467.00)	14,101.79	(9,467.00)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	88,515.75	(31,339.42)	119,855.17	(31,339.42)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	7,916.25	(5,611.25)	13,527.50	(5,611.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	19,236.93	3,113.99	16,122.94	3,113.99	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	(1,800.00)	(9,600.00)	7,800.00	(9,600.00)	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	24,226.76	10,042.32	14,184.44	10,042.32	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	13,616.13	8,054.32	5,561.81	8,054.32	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	142,450.96	(72,100.06)	214,551.02	(72,100.06)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	24,928.48	12,400.61	12,527.87	12,400.61	B6358
1026		Total: Maintenance supplies and services	511,805.27	(64,414.16)	576,219.43	(64,414.16)	
1026	88101000	88101000 Capital Movements - UP	17,025,778.17	11,999,674.12	5,026,104.05	11,999,674.12	B6758
1026	88106000	88106000 Capital Movements - CCNC	(6,216,679.60)	(11,018,903.38)	4,802,223.78	(11,018,903.38)	B6758
1026	88107000	88107000 Capital Movements - CWIP	3,921,913.34	1,113,203.62	2,808,709.72	1,113,203.62	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(163,206.17)	(149,912.68)	(13,293.49)	(149,912.68)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(476,910.06)	(686,574.31)	209,664.25	(686,574.31)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(309,656.55)	(309,656.55)	-	(309,656.55)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	73,341.66	2,253,860.88	(2,180,519.22)	2,253,860.88	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	29,308.72	738,732.77	(709,424.05)	738,732.77	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,147,361.08	(58,103.88)	1,205,464.96	(58,103.88)	B6758
1026	88257100	88257100 Capital Movements - RWIP	419,572.55	(916,866.63)	1,336,439.18	(916,866.63)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(300,249.10)	(300,249.10)	-	(300,249.10)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(54,816.80)	(54,816.80)	-	(54,816.80)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(264,094.03)	(148,125.03)	(115,969.00)	(148,125.03)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(78,694.62)	64,625.62	(143,320.24)	64,625.62	B6758
1026	88900000	88900000 Capital Movements - Settlement	(14,752,968.59)	(2,526,888.65)	(12,226,079.94)	(2,526,888.65)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	13,059,306.29	(887,807.93)	13,947,114.22	(887,807.93)	
1026	68011000	68011000 Depreciation Exp - UPIS General	5,668,709.51	(236,028.07)	5,904,737.58	(236,028.07)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	705,155.15	705,155.15	-	705,155.15	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(286,655.04)	(286,655.04)	-	(286,655.04)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(42,307.74)	(2,529.78)	(39,777.96)	(2,529.78)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(131,550.55)	(4,521.06)	(127,029.49)	(4,521.06)	B403
1026		Total: Depreciation	5,913,351.33	175,421.20	5,737,930.13	175,421.20	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(29,522.85)	29,522.85	(29,522.85)	B4071
1026	68258000	68258000 Amortization - Reg Asset	650.79	650.79	-	650.79	B4071
1026		Total: Amortization	650.79	(28,872.06)	29,522.85	(28,872.06)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	460,283.11	30,910.56	429,372.55	30,910.56	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(3,481.02)	(86.73)	(3,394.29)	(86.73)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(16,934.95)	(596.18)	(16,338.77)	(596.18)	B403
1026		Total: Removal costs, net	439,867.14	30,227.65	409,639.49	30,227.65	
1026		Total: Depreciation and amortization	6,353,869.26	176,776.79	6,177,092.47	176,776.79	
1026	69011000	69011000 FIT - Current	599,763.27	190,285.27	409,478.00	190,285.27	B40910

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	599,763.27	190,285.27	409,478.00	190,285.27	
1026	69021000	69021000 SIT - Current	131,030.05	38,465.05	92,565.00	38,465.05	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	131,030.05	38,465.05	92,565.00	38,465.05	
1026		Total: Current income taxes - operating	730,793.32	228,750.32	502,043.00	228,750.32	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	1,334,242.04	(1,334,242.04)	1,334,242.04	B41010
1026	69065000	69065000 Deferred FIT - Other	20,490.01	(1,505,520.99)	1,526,011.00	(1,505,520.99)	B41010
1026		Total: Deferred federal income tax expense	20,490.01	(171,278.95)	191,768.96	(171,278.95)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	83,074.06	(83,074.06)	83,074.06	B41011
1026	69073500	69073500 Deferred SIT - Other	411,956.19	(158,554.81)	570,511.00	(158,554.81)	B41011
1026		Total: Deferred state income tax expense	411,956.19	(75,480.75)	487,436.94	(75,480.75)	
1026		Total: Deferred taxes	432,446.20	(246,759.70)	679,205.90	(246,759.70)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(3,489.30)	(710.30)	(2,779.00)	(710.30)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(22,732.45)	17,230.55	(39,963.00)	17,230.55	B41211
1026		Total: Amortization of investment tax credits	(26,221.75)	16,520.25	(42,742.00)	16,520.25	
1026		Total: Incomes Taxes -Operating	1,137,017.77	(1,489.13)	1,138,506.90	(1,489.13)	
1026	68520000	68520000 Property Taxes	1,906,221.65	(204,562.92)	2,110,784.57	(204,562.92)	B40811
1026	68532000	68532000 FUTA	4,599.58	(198.05)	4,797.63	(198.05)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,439.93)	(7.82)	(1,432.11)	(7.82)	B40812
1026	68533000	68533000 FICA	356,045.14	(12,507.81)	368,552.95	(12,507.81)	B40812
1026	68533100	68533100 FICA Cap Credits	(138,358.56)	(14,952.49)	(123,406.07)	(14,952.49)	B40812
1026	68535000	68535000 SUTA	1,301.96	(4,815.82)	6,117.78	(4,815.82)	B40812
1026	68535100	68535100 SUTA Cap Credits	(406.02)	190.40	(596.42)	190.40	B40812
1026	68543000	68543000 Other Taxes and Licenses	426,974.09	20,974.09	406,000.00	20,974.09	B40813
1026	68544000	68544000 Gross Receipts Tax	425,073.25	(122,890.25)	547,963.50	(122,890.25)	B40813
1026	68545000	68545000 Utility Reg Assessment	136,560.39	16,969.15	119,591.24	16,969.15	B40810
1026		Total: General taxes	3,116,571.55	(321,801.52)	3,438,373.07	(321,801.52)	
1026		Total: Operating expenses, net	23,666,764.87	(1,034,321.79)	24,701,086.66	(1,034,321.79)	
1026		Total: Operating Income (loss)	(11,057,126.88)	(1,404,256.20)	(9,652,870.68)	(1,404,256.20)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(62,288.37)	3,132.91	(65,421.28)	3,132.91	B420
1026		Total: Allowance for funds used during construction	(62,288.37)	3,132.91	(65,421.28)	3,132.91	
1026	71511000	71511000 M&J Revenues	(46,994.83)	(6,791.83)	(40,203.00)	(6,791.83)	B415
1026	71521000	71521000 M&J Expenses	54,651.29	13,780.91	40,870.38	13,780.91	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(42,185.42)	42,185.42	(42,185.42)	B426
1026		Total: Other miscellaneous income	7,656.46	(35,196.34)	42,852.80	(35,196.34)	
1026		Total: Other Income	(54,869.66)	(7,321.21)	(47,548.45)	(7,321.21)	
1026	75840000	75840000 Lobbying Expenses	4,050.72	(29,615.65)	33,666.37	(29,615.65)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	4,050.72	(29,615.65)	33,666.37	(29,615.65)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	1,418.00	(1,418.00)	1,418.00	B40920
1026		Total: Current federal income taxes - non-operating	-	1,418.00	(1,418.00)	1,418.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	473.00	(473.00)	473.00	B40920
1026		Total: Current state income taxes - non-operating	-	473.00	(473.00)	473.00	
1026		Total: Other Deductions	4,050.72	(27,724.65)	31,775.37	(27,724.65)	
1026	81010000	81010000 Interest Long Term Debt	260,680.00	-	260,680.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	2,291,993.12	233,256.95	2,058,736.17	233,256.95	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	10,611.05	905.27	9,705.78	905.27	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	16,352.07	-	16,352.07	-	B4273
1026		Total: Interest on long-term debt	2,579,636.24	234,162.22	2,345,474.02	234,162.22	
1026	81315000	81315000 Interest Short Term Debt Intercompany	10,527.54	(46,371.64)	56,899.18	(46,371.64)	B4272
1026		Total: Interest on short-term debt	10,527.54	(46,371.64)	56,899.18	(46,371.64)	
1026	81500000	81500000 Interest Other	-	23,732.49	(23,732.49)	23,732.49	B4275
1026		Total: Other interest expense	-	23,732.49	(23,732.49)	23,732.49	
1026	85000000	85000000 AFUDC Debt	(68,767.09)	(10,973.59)	(57,793.50)	(10,973.59)	B420
1026		Total: Allowance for borrowed funds used during cons	(68,767.09)	(10,973.59)	(57,793.50)	(10,973.59)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,316.14	(0.77)	1,316.91	(0.77)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	43,734.68	3,346.07	40,388.61	3,346.07	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	9,160.62	-	9,160.62	-	B428
1026		Total: Amortization of debt expense	54,211.44	3,345.30	50,866.14	3,345.30	
1026		Total: Interest Charges	2,575,608.13	203,894.78	2,371,713.35	203,894.78	
1026		Total: Other Income (Expenses)	2,524,789.19	168,848.92	2,355,940.27	168,848.92	
1026		Total: Income (loss) before income taxes	(8,532,337.69)	(1,235,407.28)	(7,296,930.41)	(1,235,407.28)	
1026		Total: Net income (loss)	(8,532,337.69)	(1,235,407.28)	(7,296,930.41)	(1,235,407.28)	
1026		Total: Net Income Available to common stockholders	(8,532,337.69)	(1,235,407.28)	(7,296,930.41)	(1,235,407.28)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,301,016.16	687,711.70	2,613,304.46	687,711.70	B438
1026		Total: Common Dividends	3,301,016.16	687,711.70	2,613,304.46	687,711.70	
1026		Total: PROFIT & LOSS STATEMENT	(5,231,321.53)	(547,695.58)	(4,683,625.95)	(547,695.58)	

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(14,421,210.90)	(279,370.07)	(14,141,840.83)	(279,370.07)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(4,324,262.31)	110,335.12	(4,434,597.43)	110,335.12	B4611
1026	40112000	40112000 Residential Sales Unbilled	(192,607.91)	259,463.74	(452,071.65)	259,463.74	B4611
1026		Total: Water revenues - residential	(18,938,081.12)	90,427.16	(19,028,508.28)	90,427.16	
1026	40121000	40121000 Commercial Sales Billed	(10,458,682.06)	(245,057.08)	(10,213,624.98)	(245,057.08)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(3,133,944.56)	59,738.74	(3,193,683.30)	59,738.74	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(191,721.13)	107,914.22	(299,635.35)	107,914.22	B4612
1026		Total: Water revenues - commercial	(13,784,053.81)	(77,135.73)	(13,706,918.08)	(77,135.73)	
1026	40131000	40131000 Industrial Sales Billed	(2,811,673.49)	(310,349.50)	(2,501,323.99)	(310,349.50)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(842,209.36)	(67,826.14)	(774,383.22)	(67,826.14)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(83,294.93)	(48,542.28)	(34,752.65)	(48,542.28)	B4613
1026		Total: Water revenues - industrial	(3,737,177.78)	(426,690.74)	(3,310,487.04)	(426,690.74)	
1026	40145000	40145000 Private Fire Billed	(1,742,826.23)	(43,698.97)	(1,699,127.26)	(43,698.97)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(554,988.00)	9,444.41	(564,432.41)	9,444.41	B4622
1026	40146000	40146000 Private Fire Unbilled	(7,572.72)	(7,572.72)	-	(7,572.72)	B4622
1026		Total: Water revenues - private fire	(2,305,386.95)	(41,827.28)	(2,263,559.67)	(41,827.28)	
1026	40151000	40151000 Public Authority Billed	(2,000,188.32)	3,318.24	(2,003,506.56)	3,318.24	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(598,409.98)	29,992.00	(628,401.98)	29,992.00	B4614
1026	40152000	40152000 Public Authority Unbilled	(33,087.87)	17,514.32	(50,602.19)	17,514.32	B4614
1026		Total: Water revenues - public authority	(2,631,686.17)	50,824.56	(2,682,510.73)	50,824.56	
1026	40161000	40161000 Sales for Resale Billed	(619,375.76)	5,937.79	(625,313.55)	5,937.79	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(185,858.52)	10,120.11	(195,978.63)	10,120.11	B466
1026	40162000	40162000 Sales for Resale Unbilled	(14,079.74)	5,176.58	(19,256.32)	5,176.58	B466
1026		Total: Water revenues - sales for resale	(819,314.02)	21,234.48	(840,548.50)	21,234.48	
1026	40172000	40172000 Misc Sales Unbilled	-	331.36	(331.36)	331.36	B474
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	2,716,096.04	207,722.76	2,508,373.28	207,722.76	B474
1026		Total: Water revenues - other	2,716,031.04	207,989.12	2,508,041.92	207,989.12	
1026		Total: Water revenues	(39,499,668.81)	(175,178.43)	(39,324,490.38)	(175,178.43)	
1026	40289900	40289900 Other WW Revenue	-	3,474.53	(3,474.53)	3,474.53	B536
1026		Total: Sewer revenues	-	3,474.53	(3,474.53)	3,474.53	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(246,260.73)	(22,085.63)	(224,175.10)	(22,085.63)	B470
1026	40310200	40310200 Other Revenue - Rent	(141,691.25)	(4,909.26)	(136,781.99)	(4,909.26)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(26,540.00)	(6,520.00)	(20,020.00)	(6,520.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(164,160.00)	(2,089.99)	(162,070.01)	(2,089.99)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(11,681.22)	(106.57)	(11,574.65)	(106.57)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(173,927.00)	(7,530.00)	(166,397.00)	(7,530.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(764,885.20)	(42,910.47)	(721,974.73)	(42,910.47)	
1026		Total: Operating revenues	(40,264,554.01)	(214,614.37)	(40,049,939.64)	(214,614.37)	
1026	51010000	51010000 Purchased Water	76,281.25	10,520.14	65,761.11	10,520.14	B6101
1026		Total: Purchased water	76,281.25	10,520.14	65,761.11	10,520.14	
1026	51510011	51510011 Purchased Power - Source of Supply	19,834.48	3,698.29	16,136.19	3,698.29	B6151
1026	51510012	51510012 Purchased Power - Pumping	1,735,503.14	248,933.57	1,486,569.57	248,933.57	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	63,915.65	4,906.52	59,009.13	4,906.52	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	16,008.22	4,647.20	11,361.02	4,647.20	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(441,862.38)	(688,393.04)	246,530.66	(688,393.04)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	1,394,807.21	(424,799.36)	1,819,606.57	(424,799.36)	
1026	51800000	51800000 Chemicals	1,199,265.77	450,192.91	749,072.86	450,192.91	B6183
1026		Total: Chemicals	1,199,265.77	450,192.91	749,072.86	450,192.91	
1026	51110000	51110000 Waste Disposal	333,908.00	119,405.93	214,502.07	119,405.93	B6753
1026		Total: Waste disposal	333,908.00	119,405.93	214,502.07	119,405.93	
1026		Total: Production costs	3,004,262.23	155,319.62	2,848,942.61	155,319.62	
1026	50100000	50100000 Labor Natural Account	2,169,007.75	174,336.84	1,994,670.91	174,336.84	B6018
1026	50100001	50100001 Labor Expense Accrual	27,588.02	(2,533.40)	30,121.42	(2,533.40)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	1,827.28	2,268.32	1,827.28	B6011
1026	50101200	50101200 Labor Oper Pumping	754,062.86	(54,511.89)	808,574.75	(54,511.89)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	143,620.63	(4,727.98)	148,348.61	(4,727.98)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	103.57	103.57	-	103.57	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	388,607.69	3,877.40	384,730.29	3,877.40	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	255,566.89	(36,247.97)	291,814.86	(36,247.97)	B6017
1026	50101600	50101600 Labor Oper Admin & General	601,519.23	(117,512.07)	719,031.30	(117,512.07)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	-	-	-	B6012
1026	50102300	50102300 Labor Maint Water Treatment	296.86	(24.38)	321.24	(24.38)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	67,589.35	(11,546.40)	79,135.75	(11,546.40)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	112,498.81	(9,032.45)	121,531.26	(9,032.45)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	113,269.32	(43,688.00)	156,957.32	(43,688.00)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	101,350.96	(16,359.24)	117,710.20	(16,359.24)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(1,705,143.58)	(145,793.25)	(1,559,350.33)	(145,793.25)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	262,085.86	(39,378.26)	301,464.12	(39,378.26)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	48,012.82	7,844.63	40,168.19	7,844.63	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	10,700.23	(15,231.80)	25,932.03	(15,231.80)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	15,971.76	3,652.58	12,319.18	3,652.58	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	4,476.04	3,496.51	979.53	3,496.51	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	24,194.08	12,513.39	11,680.69	12,513.39	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	113.03	207.30	113.03	B6012

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	268.05	165.84	268.05	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	7,763.47	(470.12)	8,233.59	(470.12)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,454.41	(979.76)	5,434.17	(979.76)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	8,383.25	(2,106.20)	10,489.45	(2,106.20)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,604.83	2,823.31	1,781.52	2,823.31	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(262,085.86)	39,378.26	(301,464.12)	39,378.26	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	104.39	104.39	-	104.39	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	6,217.44	154.80	6,062.64	154.80	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	3,818.44	1,031.73	2,786.71	1,031.73	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,193.51	782.15	411.36	782.15	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	783.70	(1,236.62)	2,020.32	(1,236.62)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(104.39)	(104.39)	-	(104.39)	B6018
1026	50171000	50171000 Annual Performance Plan	343,149.01	19,221.35	323,927.66	19,221.35	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(63,341.63)	(8,712.33)	(54,629.30)	(8,712.33)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	32,020.63	11,833.93	20,186.70	11,833.93	B6018
1026	50185000	50185000 Severance	(1,985.62)	(49,145.43)	47,159.81	(49,145.43)	B6018
1026		Total: Salaries and wages	3,485,246.16	(276,441.96)	3,761,688.12	(276,441.96)	
1026	50610000	50610000 Pension Expense	163,600.00	18,384.00	145,216.00	18,384.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(62,820.43)	(11,730.84)	(51,089.59)	(11,730.84)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	3,840.00	38,568.00	(34,728.00)	38,568.00	B6048
1026		Total: Pension expense	104,619.57	45,221.16	59,398.41	45,221.16	
1026	50510000	50510000 PBOP Expense	59,249.50	10,837.45	48,412.05	10,837.45	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(22,172.05)	(4,796.47)	(17,375.58)	(4,796.47)	B6048
1026	50550000	50550000 Group Insurance Expense	1,181,537.21	(34,095.13)	1,215,632.34	(34,095.13)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(462,617.16)	(21,730.51)	(440,886.65)	(21,730.51)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,657.12	1,204.86	5,452.26	1,204.86	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(872,528.00)	2,888.00	(875,416.00)	2,888.00	B6048
1026		Total: Group insurance expense	(109,873.38)	(45,691.80)	(64,181.58)	(45,691.80)	
1026	50421000	50421000 401k Expense	154,612.05	(1,418.61)	156,030.66	(1,418.61)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(60,892.86)	(5,587.76)	(55,305.10)	(5,587.76)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	213,403.37	(4,054.04)	217,457.41	(4,054.04)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(77,282.21)	(5,575.30)	(71,706.91)	(5,575.30)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	7,822.69	215.76	7,606.93	215.76	B6048
1026	50426000	50426000 Retiree Medical Expense	17,373.69	(2,614.24)	19,987.93	(2,614.24)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(6,115.87)	337.31	(6,453.18)	337.31	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,785.38)	(15,785.38)	-	(15,785.38)	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	2,000.00	500.57	1,499.43	500.57	B6045
1026	50450016	50450016 Other Welfare - Admin & General	11,747.99	(5,684.27)	17,432.26	(5,684.27)	B6048
1026	50451000	50451000 Employee Awards	3,717.48	293.18	3,424.30	293.18	B6048
1026	50452000	50452000 Employee Physical Exams	524.04	(902.50)	1,426.54	(902.50)	B6048
1026	50456000	50456000 Tuition Aid	3,218.60	2,159.60	1,059.00	2,159.60	B6048
1026	50457000	50457000 Training	6,386.93	(500.55)	6,887.48	(500.55)	B6048
1026		Total: Other benefits	260,730.52	(38,616.23)	299,346.75	(38,616.23)	
1026		Total: Employee-related costs	3,740,722.87	(315,528.83)	4,056,251.70	(315,528.83)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	2,341,373.26	22,815.99	2,318,557.27	22,815.99	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	113,538.37	(20,044.70)	133,583.07	(20,044.70)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	305,044.15	(37,214.34)	342,258.49	(37,214.34)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	157,750.70	(27,997.70)	185,748.40	(27,997.70)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	495,922.68	(97,136.28)	593,058.96	(97,136.28)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	250,807.37	198,148.43	52,658.94	198,148.43	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	140,450.69	2,578.59	137,872.10	2,578.59	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	688,268.61	59,756.31	628,512.30	59,756.31	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	231,735.51	18,933.54	212,801.97	18,933.54	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	107,377.41	(223,894.93)	331,272.34	(223,894.93)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	368,744.51	29,857.22	338,887.29	29,857.22	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	181,461.38	(15,536.10)	196,997.48	(15,536.10)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(2,001.93)	(19,904.16)	17,902.23	(19,904.16)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	5,566.96	435.85	5,131.11	435.85	B6348
1026		Total: Service Company Costs	5,386,039.67	(109,215.72)	5,495,255.39	(109,215.72)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	202.23	-	202.23	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	16,164.59	11,899.46	4,265.13	11,899.46	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	6,624.48	(2,742.83)	9,367.31	(2,742.83)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	81,954.34	66,554.94	15,399.40	66,554.94	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(404.27)	450.11	(404.27)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	162,486.03	14,599.88	147,886.15	14,599.88	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	2,531.75	240.55	2,291.20	240.55	B6353
1026	53154000	53154000 Contract Services - Audit Fees	43,178.06	988.06	42,190.00	988.06	B6328
1026	53155000	53155000 Contract Services - Legal	269,505.83	19,268.29	250,237.54	19,268.29	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	582,693.15	106,294.31	476,398.84	106,294.31	
1026	52532013	52532013 Electricity - Water Treatment	25,098.35	4,128.71	20,969.64	4,128.71	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	13,320.76	1,146.85	12,173.91	1,146.85	B6755
1026	52532016	52532016 Electricity - Admin & General	1,742.64	117.80	1,624.84	117.80	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(21,416.18)	22,606.18	(21,416.18)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	59,285.46	56,695.64	2,589.82	56,695.64	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	108.41	(169.91)	278.32	(169.91)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	17,848.41	1,987.57	15,860.84	1,987.57	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	5,212.50	745.06	4,467.44	745.06	B6755

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52548016	52548016 Heating Oil/Gas - Admin & General	87.68	(35.46)	123.14	(35.46)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(64.19)	64.19	(64.19)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(414.23)	414.23	(414.23)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(102.96)	102.96	(102.96)	B6755
1026	52550016	52550016 Janitorial - Admin & General	21,511.71	(19,002.02)	40,513.73	(19,002.02)	B6758
1026	52571011	52571011 Security Service - Source of Supply	18,862.99	7.59	18,855.40	7.59	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	915.89	(600.78)	1,516.67	(600.78)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,728.10	1,340.48	387.62	1,340.48	B6755
1026	52578016	52578016 Trash Removal - Admin & General	3,256.36	402.37	2,853.99	402.37	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(3.48)	(436.30)	432.82	(436.30)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,574.49	16.94	1,557.55	16.94	B6755
1026	52583016	52583016 Water & WW - Admin & General	4,200.65	61.56	4,139.09	61.56	B6758
1026		Total: Building Maintenance and Services	178,288.65	26,752.48	151,536.17	26,752.48	
1026	52574013	52574013 Telephone - Water Treatment	3,684.18	(5,002.64)	8,686.82	(5,002.64)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	2,455.40	(4,489.55)	6,944.95	(4,489.55)	B6755
1026	52574016	52574016 Telephone - Admin & General	94,140.32	43,897.15	50,243.17	43,897.15	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	708.85	(1,360.77)	2,069.62	(1,360.77)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	1,032.78	(940.75)	1,973.53	(940.75)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(10,312.44)	8,050.05	(10,312.44)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	26,447.43	2,267.34	24,180.09	2,267.34	B6758
1026	52574200	52574200 Data Lines - Admin & General	13,810.09	(5,516.41)	19,326.50	(5,516.41)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(290.14)	290.14	(290.14)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	23,369.06	5,969.79	17,399.27	5,969.79	B6758
1026		Total: Telecommunication expenses	163,385.72	24,099.37	139,286.35	24,099.37	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(10.99)	10.99	(10.99)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	5,000.44	(996.78)	5,997.22	(996.78)	B6758
1026	52566016	52566016 Postage - Admin & General	994.41	788.50	205.91	788.50	B6758
1026	52566700	52566700 Printing	174.88	(3,646.42)	3,821.30	(3,646.42)	B6758
1026		Total: Postage, printing and stationary	6,169.73	(3,865.69)	10,035.42	(3,865.69)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	41.63	41.63	-	41.63	B6758
1026	52526100	52526100 Credit Line Fees Interco	32,734.16	1,088.46	31,645.70	1,088.46	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	(50.89)	506.05	(50.89)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(273.70)	273.70	(273.70)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	4,788.62	147.97	4,640.65	147.97	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	7,887.64	(519.02)	8,406.66	(519.02)	B6758
1026	52571500	52571500 Software Licenses	19,254.69	(3,333.59)	22,588.28	(3,333.59)	B6758
1026	52582012	52582012 Uniforms - Pumping	3,085.77	(185.60)	3,271.37	(185.60)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(571.61)	571.61	(571.61)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	13,307.04	(2,735.79)	16,042.83	(2,735.79)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	7,630.29	2,037.62	5,592.67	2,037.62	B6757
1026	52582016	52582016 Uniforms - Admin & General	4,316.54	(3,555.14)	7,871.68	(3,555.14)	B6757
1026	52599800	52599800 PCard Undistributed	(534.89)	(735.11)	200.22	(735.11)	B6758
1026		Total: Office supplies and services	92,966.65	(8,790.32)	101,756.97	(8,790.32)	
1026	52534000	52534000 Employee Expenses	19,862.16	12,331.08	7,531.08	12,331.08	B6758
1026	52534200	52534200 Conferences & Registration	5,788.56	(96,133.19)	101,921.75	(96,133.19)	B6758
1026	52535000	52535000 Meals Deductible	15,284.46	7,398.32	7,886.14	7,398.32	B6758
1026	52535100	52535100 Meals Non-Deductible	50.22	50.22	-	50.22	B6758
1026	52567000	52567000 Relocation Expenses	53,592.15	6,602.76	46,989.39	6,602.76	B6758
1026		Total: Employee related expense travel & entertainme	94,577.55	(69,750.81)	164,328.36	(69,750.81)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,846.47	(140.94)	1,987.41	(140.94)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	719.12	356.33	719.12	B6201
1026	52001200	52001200 M & S Oper - Pumping	6,985.66	4,928.91	2,056.75	4,928.91	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	43,260.63	(7,282.11)	50,542.74	(7,282.11)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	64,106.00	25,944.86	38,161.14	25,944.86	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,105.11	522.41	1,582.70	522.41	B6207
1026	52001600	52001600 M & S Oper - Admin & General	40,343.02	(9,576.13)	49,919.15	(9,576.13)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	394.20	70.92	394.20	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	939.40	(1,679.86)	2,619.26	(1,679.86)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	4,140.54	(2,032.22)	6,172.76	(2,032.22)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	52,340.90	10,481.45	41,859.45	10,481.45	B6758
1026	52514700	52514700 Community Partnerships	17,662.93	(53,166.40)	70,829.33	(53,166.40)	B6758
1026	52514900	52514900 Customer Education	10,975.05	(16,094.18)	27,069.23	(16,094.18)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	10,299.32	10,299.32	-	10,299.32	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(750.00)	750.00	(750.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	3,093.00	2,593.00	500.00	2,593.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	2,894.22	2,894.22	-	2,894.22	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	46,952.60	15,694.75	31,257.85	15,694.75	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(1,994.22)	(12,951.48)	10,957.26	(12,951.48)	B6758
1026	52554500	52554500 Lab Supplies	34,752.70	(32,549.12)	67,301.82	(32,549.12)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,859.16)	15,859.16	(15,859.16)	B6758
1026	52564000	52564000 Penalties Nondeductible	216.13	216.13	-	216.13	B6758
1026	52568000	52568000 Research & Development	11,348.16	995.06	10,353.10	995.06	B6758
1026	52579000	52579000 Trustee Fees	1,462.34	(568.33)	2,030.67	(568.33)	B6758
1026	52585000	52585000 Discounts Available	(24,837.18)	(11,937.25)	(12,899.93)	(11,937.25)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	808.65	660.43	148.22	660.43	B6758

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Miscellaneous expenses	331,242.00	(88,362.26)	419,604.26	(88,362.26)	
1026	54110016	54110016 Rents-Real Property - Admin & General	1,639.79	676.30	963.49	676.30	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,668.89	(33,147.40)	37,816.29	(33,147.40)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	6,308.68	(32,376.27)	38,684.95	(32,376.27)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	495,225.98	(26,641.65)	521,867.63	(26,641.65)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	5,752.36	4,294.04	1,458.32	4,294.04	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	115.18	(558.29)	673.47	(558.29)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	7,492.95	(2,428.37)	9,921.32	(2,428.37)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	652.66	(4,047.18)	4,699.84	(4,047.18)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	493.53	(1,445.10)	1,938.63	(1,445.10)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(584,393.30)	128,040.31	(712,433.61)	128,040.31	B6508
1026	55010100	55010100 Transportation Lease Costs	27,795.82	(20,189.09)	47,984.91	(20,189.09)	B6508
1026	55010200	55010200 Transportation Lease Fuel	203,622.13	53,345.37	150,276.76	53,345.37	B6508
1026	55010300	55010300 Transportation Lease Maint	95,079.31	(180,990.25)	276,069.56	(180,990.25)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	3,287.87	2,390.19	897.68	2,390.19	B6508
1026		Total: Transportation	255,172.55	(48,181.96)	303,354.51	(48,181.96)	
1026		Total: Operating supplies and services	1,710,804.68	(94,181.15)	1,804,985.83	(94,181.15)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	191,702.80	(312,241.62)	503,944.42	(312,241.62)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	7,664.89	5,977.40	1,687.49	5,977.40	B6707
1026		Total: Uncollectible accounts expense	199,367.69	(306,264.22)	505,631.91	(306,264.22)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	59,973.59	(5,276.12)	65,249.71	(5,276.12)	B6757
1026	52520000	52520000 Collection Agencies	(91.95)	204.25	(296.20)	204.25	B6757
1026		Total: Customer accounting, other	59,881.64	(2,352.90)	62,234.54	(2,352.90)	
1026	55110000	55110000 Insurance Vehicle	13,717.06	(1,512.78)	15,229.84	(1,512.78)	B6568
1026	55710000	55710000 Insurance General Liabilty	400,335.70	49,355.13	350,980.57	49,355.13	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	20,468.15	275.19	20,192.96	275.19	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(8,005.55)	479.80	(8,485.35)	479.80	B6588
1026	55730000	55730000 Insurance Other	6,391.22	(265.52)	6,656.74	(265.52)	B6598
1026	55740000	55740000 Insurance Property	156,389.49	15,272.70	141,116.79	15,272.70	B6598
1026		Total: Insurance other than group	589,296.07	63,604.52	525,691.55	63,604.52	
1026	62002100	62002100 M&S Maint - Source of Supply	1,030.02	(773.50)	1,803.52	(773.50)	B6202
1026	62002200	62002200 M&S Maint - Pumping	74,487.42	45,209.60	29,277.82	45,209.60	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	11,774.93	(14,263.24)	26,038.17	(14,263.24)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	90,437.15	(18,076.63)	108,513.78	(18,076.63)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	7,298.79	2,618.17	4,680.62	2,618.17	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	9,311.23	6,840.44	2,470.79	6,840.44	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	20,400.78	19,518.94	881.84	19,518.94	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	21,679.44	21,893.52	(214.08)	21,893.52	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	7,525.73	(7,684.48)	15,210.21	(7,684.48)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	109,057.59	(30,237.38)	139,294.97	(30,237.38)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	10,058.25	(4,737.25)	14,795.50	(4,737.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	15,894.30	(228.64)	16,122.94	(228.64)	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(69.31)	69.31	(69.31)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	14,400.00	6,600.00	7,800.00	6,600.00	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	27,231.69	2,913.49	24,318.20	2,913.49	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	19,175.22	12,361.92	6,813.30	12,361.92	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	196,948.87	(51,900.78)	248,849.65	(51,900.78)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	42,082.48	29,554.61	12,527.87	29,554.61	B6358
1026		Total: Maintenance supplies and services	680,260.03	17,295.62	662,964.41	17,295.62	
1026	88101000	88101000 Capital Movements - UP	18,727,735.79	13,318,753.71	5,408,982.08	13,318,753.71	B6758
1026	88106000	88106000 Capital Movements - CCNC	(6,340,436.81)	(12,319,822.61)	5,979,385.80	(12,319,822.61)	B6758
1026	88107000	88107000 Capital Movements - CWIP	4,934,321.20	856,802.98	4,077,518.22	856,802.98	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(189,387.01)	(176,093.52)	(13,293.49)	(176,093.52)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(529,692.41)	(739,356.66)	209,664.25	(739,356.66)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(323,031.55)	(323,031.55)	-	(323,031.55)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	181,663.41	2,258,542.84	(2,076,879.43)	2,258,542.84	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	5,682.00	722,438.05	(716,756.05)	722,438.05	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,445,258.55	135,353.71	1,309,904.84	135,353.71	B6758
1026	88257100	88257100 Capital Movements - RWIP	273,515.92	(1,188,509.60)	1,462,025.52	(1,188,509.60)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(417,500.08)	(417,500.08)	-	(417,500.08)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	57,200.90	57,200.90	-	57,200.90	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(271,527.52)	(150,100.82)	(121,426.70)	(150,100.82)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(85,721.67)	53,745.01	(139,466.68)	53,745.01	B6758
1026	88900000	88900000 Capital Movements - Settlement	(17,468,080.72)	(2,088,422.36)	(15,379,658.36)	(2,088,422.36)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	15,370,634.88	(591,323.06)	15,961,957.94	(591,323.06)	
1026	68011000	68011000 Depreciation Exp - UPIS General	6,510,885.93	(250,290.49)	6,761,176.42	(250,290.49)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	813,361.97	813,361.97	-	813,361.97	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(324,553.38)	(324,553.38)	-	(324,553.38)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(47,984.06)	(2,447.60)	(45,536.46)	(2,447.60)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(150,460.48)	(5,283.92)	(145,176.56)	(5,283.92)	B403
1026		Total: Depreciation	6,801,249.98	230,786.58	6,570,463.40	230,786.58	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(33,740.40)	33,740.40	(33,740.40)	B4071
1026	68258000	68258000 Amortization - Reg Asset	743.76	743.76	-	743.76	B4071
1026		Total: Amortization	743.76	(32,996.64)	33,740.40	(32,996.64)	

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	527,947.90	36,381.85	491,566.05	36,381.85	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(3,995.79)	(104.88)	(3,890.91)	(104.88)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(19,373.00)	(700.12)	(18,672.88)	(700.12)	B403
1026		Total: Removal costs, net	504,579.11	35,576.85	469,002.26	35,576.85	
1026		Total: Depreciation and amortization	7,306,572.85	233,366.79	7,073,206.06	233,366.79	
1026	69011000	69011000 FIT - Current	700,023.27	135,990.27	564,033.00	135,990.27	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	700,023.27	135,990.27	564,033.00	135,990.27	
1026	69021000	69021000 SIT - Current	155,331.87	(19,884.13)	175,216.00	(19,884.13)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	155,331.87	(19,884.13)	175,216.00	(19,884.13)	
1026		Total: Current income taxes - operating	855,355.14	116,106.14	739,249.00	116,106.14	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	1,524,848.05	(1,524,848.05)	1,524,848.05	B41010
1026	69065000	69065000 Deferred FIT - Other	19,562.41	(1,785,812.59)	1,805,375.00	(1,785,812.59)	B41010
1026		Total: Deferred federal income tax expense	19,562.41	(260,964.54)	280,526.95	(260,964.54)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	94,941.78	(94,941.78)	94,941.78	B41011
1026	69073500	69073500 Deferred SIT - Other	480,601.41	(153,499.59)	634,101.00	(153,499.59)	B41011
1026		Total: Deferred state income tax expense	480,601.41	(58,557.81)	539,159.22	(58,557.81)	
1026		Total: Deferred taxes	500,163.82	(319,522.35)	819,686.17	(319,522.35)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(3,954.44)	(778.44)	(3,176.00)	(778.44)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(25,762.81)	19,909.19	(45,672.00)	19,909.19	B41211
1026		Total: Amortization of investment tax credits	(29,717.25)	19,130.75	(48,848.00)	19,130.75	
1026		Total: Incomes Taxes -Operating	1,325,801.71	(184,285.46)	1,510,087.17	(184,285.46)	
1026	68520000	68520000 Property Taxes	2,205,784.10	(205,529.60)	2,411,313.70	(205,529.60)	B40811
1026	68532000	68532000 FUTA	4,620.58	(199.76)	4,820.34	(199.76)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,439.93)	(7.82)	(1,432.11)	(7.82)	B40812
1026	68533000	68533000 FICA	405,334.59	(17,239.59)	422,574.18	(17,239.59)	B40812
1026	68533100	68533100 FICA Cap Credits	(154,115.24)	(10,658.32)	(143,456.92)	(10,658.32)	B40812
1026	68535000	68535000 SUTA	1,556.13	(4,571.69)	6,127.82	(4,571.69)	B40812
1026	68535100	68535100 SUTA Cap Credits	(406.02)	190.40	(596.42)	190.40	B40812
1026	68543000	68543000 Other Taxes and Licenses	487,974.09	23,974.09	464,000.00	23,974.09	B40813
1026	68544000	68544000 Gross Receipts Tax	530,586.00	(60,546.47)	591,132.47	(60,546.47)	B40813
1026	68545000	68545000 Utility Reg Assessment	156,069.01	19,393.31	136,675.70	19,393.31	B40810
1026		Total: General taxes	3,635,963.31	(255,195.45)	3,891,158.76	(255,195.45)	
1026		Total: Operating expenses, net	27,638,972.75	(797,437.18)	28,436,409.93	(797,437.18)	
1026		Total: Operating Income (loss)	(12,625,581.26)	(1,012,051.55)	(11,613,529.71)	(1,012,051.55)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(75,222.42)	4,301.44	(79,523.86)	4,301.44	B420
1026		Total: Allowance for funds used during construction	(75,222.42)	4,301.44	(79,523.86)	4,301.44	
1026	71511000	71511000 M&J Revenues	(51,331.83)	(2,068.18)	(49,263.65)	(2,068.18)	B415
1026	71521000	71521000 M&J Expenses	60,373.07	12,327.44	48,045.63	12,327.44	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(43,582.28)	43,582.28	(43,582.28)	B426
1026		Total: Other miscellaneous income	9,041.24	(33,323.02)	42,364.26	(33,323.02)	
1026		Total: Other Income	(66,418.93)	(4,279.36)	(62,139.57)	(4,279.36)	
1026	75840000	75840000 Lobbying Expenses	4,582.97	(29,083.40)	33,666.37	(29,083.40)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	4,582.97	(29,083.40)	33,666.37	(29,083.40)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	1,412.00	(1,412.00)	1,412.00	B40920
1026		Total: Current federal income taxes - non-operating	-	1,412.00	(1,412.00)	1,412.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	468.00	(468.00)	468.00	B40920
1026		Total: Current state income taxes - non-operating	-	468.00	(468.00)	468.00	
1026		Total: Other Deductions	4,582.97	(27,203.40)	31,786.37	(27,203.40)	
1026	81010000	81010000 Interest Long Term Debt	297,920.00	-	297,920.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	2,630,369.12	251,798.61	2,378,570.51	251,798.61	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	12,204.35	1,036.41	11,167.94	1,036.41	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	18,688.08	-	18,688.08	-	B4273
1026		Total: Interest on long-term debt	2,959,181.55	252,835.02	2,706,346.53	252,835.02	
1026	81315000	81315000 Interest Short Term Debt Intercompany	16,232.07	(43,078.78)	59,310.85	(43,078.78)	B4272
1026		Total: Interest on short-term debt	16,232.07	(43,078.78)	59,310.85	(43,078.78)	
1026	81500000	81500000 Interest Other	-	23,732.49	(23,732.49)	23,732.49	B4275
1026		Total: Other interest expense	-	23,732.49	(23,732.49)	23,732.49	
1026	85000000	85000000 AFUDC Debt	(83,046.51)	(9,683.50)	(73,363.01)	(9,683.50)	B420
1026		Total: Allowance for borrowed funds used during cons	(83,046.51)	(9,683.50)	(73,363.01)	(9,683.50)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,504.11	(0.89)	1,505.00	(0.89)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	50,199.06	3,694.60	46,504.46	3,694.60	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	10,469.28	-	10,469.28	-	B428
1026		Total: Amortization of debt expense	62,172.45	3,693.71	58,478.74	3,693.71	
1026		Total: Interest Charges	2,954,539.56	227,498.94	2,727,040.62	227,498.94	
1026		Total: Other Income (Expenses)	2,892,703.60	196,016.18	2,696,687.42	196,016.18	
1026		Total: Income (loss) before income taxes	(9,732,877.66)	(816,035.37)	(8,916,842.29)	(816,035.37)	
1026		Total: Net income (loss)	(9,732,877.66)	(816,035.37)	(8,916,842.29)	(816,035.37)	
1026		Total: Net Income Available to common stockholders	(9,732,877.66)	(816,035.37)	(8,916,842.29)	(816,035.37)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,301,016.16	687,711.70	2,613,304.46	687,711.70	B438
1026		Total: Common Dividends	3,301,016.16	687,711.70	2,613,304.46	687,711.70	
1026		Total: PROFIT & LOSS STATEMENT	(6,431,861.50)	(128,323.67)	(6,303,537.83)	(128,323.67)	

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(16,450,816.41)	(410,266.15)	(16,040,550.26)	(410,266.15)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(4,998,480.52)	54,994.64	(5,053,475.16)	54,994.64	B4611
1026	40112000	40112000 Residential Sales Unbilled	(9,419.46)	295,023.87	(304,443.33)	295,023.87	B4611
1026		Total: Water revenues - residential	(21,458,716.39)	(60,249.27)	(21,398,467.12)	(60,249.27)	
1026	40121000	40121000 Commercial Sales Billed	(11,938,282.76)	(349,707.47)	(11,588,575.29)	(349,707.47)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(3,625,571.81)	17,082.31	(3,642,654.12)	17,082.31	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(10,462.51)	44,462.00	(54,924.51)	44,462.00	B4612
1026		Total: Water revenues - commercial	(15,574,023.14)	(287,894.77)	(15,286,128.37)	(287,894.77)	
1026	40131000	40131000 Industrial Sales Billed	(3,196,346.82)	(340,411.99)	(2,855,934.83)	(340,411.99)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(968,742.47)	(78,635.87)	(890,106.60)	(78,635.87)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(23,033.65)	18,081.53	(41,115.18)	18,081.53	B4613
1026		Total: Water revenues - industrial	(4,188,122.94)	(400,939.15)	(3,787,183.79)	(400,939.15)	
1026	40145000	40145000 Private Fire Billed	(1,969,646.42)	(57,961.49)	(1,911,684.93)	(57,961.49)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(614,969.78)	(2,741.65)	(612,228.13)	(2,741.65)	B4622
1026	40146000	40146000 Private Fire Unbilled	(12,624.14)	(2,966.83)	(9,657.31)	(2,966.83)	B4622
1026		Total: Water revenues - private fire	(2,597,240.34)	(63,669.97)	(2,533,570.37)	(63,669.97)	
1026	40151000	40151000 Public Authority Billed	(2,368,371.01)	(86,289.81)	(2,282,081.20)	(86,289.81)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(719,232.83)	(26.55)	(719,206.28)	(26.55)	B4614
1026	40152000	40152000 Public Authority Unbilled	(14,121.58)	(50,123.76)	36,002.18	(50,123.76)	B4614
1026		Total: Water revenues - public authority	(3,101,725.42)	(136,440.12)	(2,965,285.30)	(136,440.12)	
1026	40161000	40161000 Sales for Resale Billed	(717,469.76)	(7,853.74)	(709,616.02)	(7,853.74)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(218,366.23)	5,092.47	(223,458.70)	5,092.47	B466
1026	40162000	40162000 Sales for Resale Unbilled	2,117.60	(7,165.12)	9,282.72	(7,165.12)	B466
1026		Total: Water revenues - sales for resale	(933,718.39)	(9,926.39)	(923,792.00)	(9,926.39)	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	3,086,233.10	250,520.50	2,835,712.60	250,520.50	B474
1026		Total: Water revenues - other	3,086,168.10	250,455.50	2,835,712.60	250,455.50	
1026		Total: Water revenues	(44,767,378.52)	(708,664.17)	(44,058,714.35)	(708,664.17)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(280,019.68)	(33,857.64)	(246,162.04)	(33,857.64)	B470
1026	40310200	40310200 Other Revenue - Rent	(159,341.48)	(5,697.51)	(153,643.97)	(5,697.51)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(29,620.00)	(6,460.00)	(23,160.00)	(6,460.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(185,730.00)	(8,454.99)	(177,275.01)	(8,454.99)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(13,165.34)	(150.44)	(13,014.90)	(150.44)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(201,332.00)	(13,590.00)	(187,742.00)	(13,590.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(869,833.50)	(67,879.60)	(801,953.90)	(67,879.60)	
1026		Total: Operating revenues	(45,637,212.02)	(776,543.77)	(44,860,668.25)	(776,543.77)	
1026	51010000	51010000 Purchased Water	88,899.88	13,026.01	75,873.87	13,026.01	B6101
1026		Total: Purchased water	88,899.88	13,026.01	75,873.87	13,026.01	
1026	51510011	51510011 Purchased Power - Source of Supply	23,169.34	5,150.44	18,018.90	5,150.44	B6151
1026	51510012	51510012 Purchased Power - Pumping	1,940,910.99	245,040.48	1,695,870.51	245,040.48	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	69,475.38	4,319.03	65,156.35	4,319.03	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	22,123.98	9,457.22	12,666.76	9,457.22	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(621,447.73)	(844,632.03)	223,184.30	(844,632.03)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	1,435,640.06	(579,256.76)	2,014,896.82	(579,256.76)	
1026	51800000	51800000 Chemicals	1,420,467.61	558,396.32	862,071.29	558,396.32	B6183
1026		Total: Chemicals	1,420,467.61	558,396.32	862,071.29	558,396.32	
1026	51110000	51110000 Waste Disposal	412,340.66	158,331.83	254,008.83	158,331.83	B6753
1026		Total: Waste disposal	412,340.66	158,331.83	254,008.83	158,331.83	
1026		Total: Production costs	3,357,348.21	150,497.40	3,206,850.81	150,497.40	
1026	50100000	50100000 Labor Natural Account	2,420,811.07	158,814.98	2,261,996.09	158,814.98	B6018
1026	50100001	50100001 Labor Expense Accrual	78,576.68	3,331.97	75,244.71	3,331.97	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	(5,271.76)	9,367.36	(5,271.76)	B6011
1026	50101200	50101200 Labor Oper Pumping	854,851.88	(39,116.77)	893,968.65	(39,116.77)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	162,143.10	(5,556.77)	167,699.87	(5,556.77)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	57.54	57.54	-	57.54	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	440,992.73	10,970.45	430,022.28	10,970.45	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	275,180.93	(46,741.59)	321,922.52	(46,741.59)	B6017
1026	50101600	50101600 Labor Oper Admin & General	670,927.47	(135,032.37)	805,959.84	(135,032.37)	B6018
1026	50102200	50102200 Labor Maint Pumping	135.23	135.23	-	135.23	B6012
1026	50102300	50102300 Labor Maint Water Treatment	296.86	(24.38)	321.24	(24.38)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	77,723.71	(11,002.05)	88,725.76	(11,002.05)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	124,024.26	(2,729.08)	126,753.34	(2,729.08)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	134,296.36	(29,473.76)	163,770.12	(29,473.76)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	113,853.95	(26,912.81)	140,766.76	(26,912.81)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(1,932,819.35)	(166,470.34)	(1,766,349.01)	(166,470.34)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	286,875.72	(60,350.99)	347,226.71	(60,350.99)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	52,810.25	7,293.46	45,516.79	7,293.46	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	10,729.20	(18,354.52)	29,083.72	(18,354.52)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	20,438.67	6,387.26	14,051.41	6,387.26	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	4,907.98	3,928.45	979.53	3,928.45	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	26,092.43	13,813.35	12,279.08	13,813.35	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	113.03	207.30	113.03	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	268.05	165.84	268.05	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	9,157.70	762.11	8,395.59	762.11	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	6,702.61	928.96	5,773.65	928.96	B6016

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	10,241.96	(1,578.82)	11,820.78	(1,578.82)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,627.82	2,656.45	1,971.37	2,656.45	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(286,709.33)	60,517.38	(347,226.71)	60,517.38	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	104.39	(3,212.45)	3,316.84	(3,212.45)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	7,482.96	601.12	6,881.84	601.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	4,594.12	1,177.41	3,416.71	1,177.41	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,405.39	582.67	822.72	582.67	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	995.58	(1,024.74)	2,020.32	(1,024.74)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(104.39)	3,212.45	(3,316.84)	3,212.45	B6018
1026	50171000	50171000 Annual Performance Plan	386,042.69	(4,595.79)	390,638.48	(4,595.79)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(71,583.50)	(10,040.43)	(61,543.07)	(10,040.43)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	54,188.80	21,924.36	32,264.44	21,924.36	B6018
1026	50185000	50185000 Severance	(1,985.62)	(49,145.43)	47,159.81	(49,145.43)	B6018
1026		Total: Salaries and wages	3,952,959.28	(319,621.39)	4,272,580.67	(319,621.39)	
1026	50610000	50610000 Pension Expense	184,050.00	20,682.00	163,368.00	20,682.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(70,843.59)	(12,817.45)	(58,026.14)	(12,817.45)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	4,320.00	43,389.00	(39,069.00)	43,389.00	B6048
1026		Total: Pension expense	117,526.41	51,253.55	66,272.86	51,253.55	
1026	50510000	50510000 PBOP Expense	66,661.50	11,927.35	54,734.15	11,927.35	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(25,073.46)	(5,605.49)	(19,467.97)	(5,605.49)	B6048
1026	50550000	50550000 Group Insurance Expense	1,328,753.13	(43,638.45)	1,372,391.58	(43,638.45)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(517,875.72)	(17,458.14)	(500,417.58)	(17,458.14)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,657.12	1,204.86	5,452.26	1,204.86	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(981,594.00)	3,249.00	(984,843.00)	3,249.00	B6048
1026		Total: Group insurance expense	(122,471.43)	(50,320.87)	(72,150.56)	(50,320.87)	
1026	50421000	50421000 401k Expense	173,409.41	(2,800.24)	176,209.65	(2,800.24)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(68,225.04)	(5,602.31)	(62,622.73)	(5,602.31)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	240,829.39	(4,423.60)	245,252.99	(4,423.60)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(86,842.84)	(5,647.82)	(81,195.02)	(5,647.82)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	7,822.69	215.76	7,606.93	215.76	B6048
1026	50426000	50426000 Retiree Medical Expense	20,220.00	(1,953.45)	22,173.45	(1,953.45)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(6,878.53)	404.80	(7,283.33)	404.80	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,785.38)	(15,785.38)	-	(15,785.38)	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	(3,000.00)	3,000.00	(3,000.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	3,000.00	1,500.57	1,499.43	1,500.57	B6045
1026	50450016	50450016 Other Welfare - Admin & General	13,125.37	(6,841.95)	19,967.32	(6,841.95)	B6048
1026	50451000	50451000 Employee Awards	3,717.48	293.18	3,424.30	293.18	B6048
1026	50452000	50452000 Employee Physical Exams	997.21	(771.86)	1,769.07	(771.86)	B6048
1026	50456000	50456000 Tuition Aid	3,218.60	2,159.60	1,059.00	2,159.60	B6048
1026	50457000	50457000 Training	6,780.99	(2,051.96)	8,832.95	(2,051.96)	B6048
1026		Total: Other benefits	295,389.35	(44,304.66)	339,694.01	(44,304.66)	
1026		Total: Employee-related costs	4,243,403.61	(362,993.37)	4,606,396.98	(362,993.37)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	2,622,017.83	(188,315.85)	2,810,333.68	(188,315.85)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	126,247.61	(24,458.46)	150,706.07	(24,458.46)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	340,771.35	(45,349.47)	386,120.82	(45,349.47)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	183,567.79	(27,859.37)	211,427.16	(27,859.37)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	564,202.32	(101,751.17)	665,953.49	(101,751.17)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	287,616.12	183,879.84	103,736.28	183,879.84	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	158,164.65	4,098.63	154,066.02	4,098.63	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	775,427.78	70,236.43	705,191.35	70,236.43	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	252,790.78	16,831.71	235,959.07	16,831.71	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	134,457.27	(218,469.93)	352,927.20	(218,469.93)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	406,488.20	33,153.17	373,335.03	33,153.17	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	199,970.83	(23,888.46)	223,859.29	(23,888.46)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(5,463.62)	(25,117.89)	19,654.27	(25,117.89)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	6,366.26	1,117.27	5,248.99	1,117.27	B6348
1026		Total: Service Company Costs	6,052,625.17	(345,906.99)	6,398,532.16	(345,906.99)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	(1,441.65)	1,643.88	(1,441.65)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	13,836.47	(5,186.64)	19,023.11	(5,186.64)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	6,624.48	(5,858.34)	12,482.82	(5,858.34)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	86,480.06	66,294.25	20,185.81	66,294.25	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(404.27)	450.11	(404.27)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	176,626.06	3,647.02	172,979.04	3,647.02	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	2,821.75	135.55	2,686.20	135.55	B6353
1026	53154000	53154000 Contract Services - Audit Fees	50,892.06	2,295.06	48,597.00	2,295.06	B6328
1026	53155000	53155000 Contract Services - Legal	276,315.56	2,065.37	274,250.19	2,065.37	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	613,844.51	57,234.35	556,610.16	57,234.35	
1026	52532013	52532013 Electricity - Water Treatment	27,084.33	3,239.65	23,844.68	3,239.65	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	14,575.07	382.20	14,192.87	382.20	B6755
1026	52532016	52532016 Electricity - Admin & General	1,907.44	102.86	1,804.58	102.86	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(27,487.18)	28,677.18	(27,487.18)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,800.00)	1,800.00	(1,800.00)	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	70,701.03	55,030.77	15,670.26	55,030.77	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	100.85	(187.85)	288.70	(187.85)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	18,333.57	1,784.02	16,549.55	1,784.02	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	5,566.98	849.86	4,717.12	849.86	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	100.38	(57.33)	157.71	(57.33)	B6758

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52550012	52550012 Janitorial - Pumping	-	(263.24)	263.24	(263.24)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	477.23	(556.50)	1,033.73	(556.50)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(185.01)	185.01	(185.01)	B6755
1026	52550016	52550016 Janitorial - Admin & General	21,656.61	(29,417.78)	51,074.39	(29,417.78)	B6758
1026	52571011	52571011 Security Service - Source of Supply	21,235.15	(2,450.59)	23,685.74	(2,450.59)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	1,061.31	(554.27)	1,615.58	(554.27)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,934.13	704.34	1,229.79	704.34	B6755
1026	52578016	52578016 Trash Removal - Admin & General	3,614.45	551.02	3,063.43	551.02	B6758
1026	52583013	52583013 Water & WW - Water Treatment	549.72	10.32	539.40	10.32	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,604.14	(63.74)	1,667.88	(63.74)	B6755
1026	52583016	52583016 Water & WW - Admin & General	4,200.65	(435.62)	4,636.27	(435.62)	B6758
1026		Total: Building Maintenance and Services	198,240.77	1,539.87	196,700.90	1,539.87	
1026	52574013	52574013 Telephone - Water Treatment	4,720.96	(5,063.62)	9,784.58	(5,063.62)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	3,137.47	(4,746.76)	7,884.23	(4,746.76)	B6755
1026	52574016	52574016 Telephone - Admin & General	106,131.21	50,630.29	55,500.92	50,630.29	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	751.73	(1,928.55)	2,680.28	(1,928.55)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	1,154.32	(1,305.20)	2,459.52	(1,305.20)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(12,238.03)	9,975.64	(12,238.03)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	28,510.74	(20.21)	28,530.95	(20.21)	B6758
1026	52574200	52574200 Data Lines - Admin & General	16,012.97	(3,897.09)	19,910.06	(3,897.09)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(377.69)	377.69	(377.69)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	25,973.24	6,269.73	19,703.51	6,269.73	B6758
1026		Total: Telecommunication expenses	184,130.25	27,200.66	156,929.59	27,200.66	
1026	52562513	52562513 Overnight Shipping - Water Treatment	11.74	11.74	-	11.74	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(10.99)	10.99	(10.99)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	5,898.76	(527.76)	6,426.52	(527.76)	B6758
1026	52566016	52566016 Postage - Admin & General	1,068.28	699.78	368.50	699.78	B6758
1026	52566700	52566700 Printing	1,450.08	(3,901.22)	5,351.30	(3,901.22)	B6758
1026		Total: Postage, printing and stationary	8,428.86	(3,728.45)	12,157.31	(3,728.45)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	258.03	258.03	-	258.03	B6758
1026	52526100	52526100 Credit Line Fees Interco	36,680.64	1,183.32	35,497.32	1,183.32	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	(17.39)	472.55	(17.39)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	209.14	(64.56)	273.70	(64.56)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	5,209.97	509.86	4,700.11	509.86	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	8,258.69	(4,884.37)	13,143.06	(4,884.37)	B6758
1026	52571500	52571500 Software Licenses	20,916.55	(3,364.90)	24,281.45	(3,364.90)	B6758
1026	52582012	52582012 Uniforms - Pumping	3,085.66	(2,364.73)	5,450.39	(2,364.73)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(571.61)	571.61	(571.61)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	14,579.43	(4,727.44)	19,306.87	(4,727.44)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	7,793.54	2,017.87	5,775.67	2,017.87	B6757
1026	52582016	52582016 Uniforms - Admin & General	7,086.27	(3,847.75)	10,934.02	(3,847.75)	B6757
1026	52599800	52599800 PCard Undistributed	(240.05)	(763.07)	523.02	(763.07)	B6758
1026		Total: Office supplies and services	104,293.03	(16,782.29)	121,075.32	(16,782.29)	
1026	52534000	52534000 Employee Expenses	28,461.22	17,903.03	10,558.19	17,903.03	B6758
1026	52534200	52534200 Conferences & Registration	6,638.56	(105,535.43)	112,173.99	(105,535.43)	B6758
1026	52535000	52535000 Meals Deductible	18,276.23	8,444.49	9,831.74	8,444.49	B6758
1026	52535100	52535100 Meals Non-Deductible	50.22	50.22	-	50.22	B6758
1026	52567000	52567000 Relocation Expenses	89,063.46	28,424.98	60,638.48	28,424.98	B6758
1026		Total: Employee related expense travel & entertainme	142,489.69	(50,712.71)	193,202.40	(50,712.71)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,846.47	(140.94)	1,987.41	(140.94)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	(1,822.38)	2,897.83	(1,822.38)	B6201
1026	52001200	52001200 M & S Oper - Pumping	7,171.78	3,112.17	4,059.61	3,112.17	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	51,252.08	(491.95)	51,744.03	(491.95)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	75,565.68	32,979.26	42,586.42	32,979.26	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,105.11	522.41	1,582.70	522.41	B6207
1026	52001600	52001600 M & S Oper - Admin & General	57,177.33	(17,496.29)	74,673.62	(17,496.29)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	385.84	79.28	385.84	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	939.40	(2,449.86)	3,389.26	(2,449.86)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	7,203.22	1,030.46	6,172.76	1,030.46	B6755
1026	52501600	52501600 Misc Oper - Admin & General	40,587.59	(10,283.10)	50,870.69	(10,283.10)	B6758
1026	52514700	52514700 Community Partnerships	41,420.03	(43,109.76)	84,529.79	(43,109.76)	B6758
1026	52514900	52514900 Customer Education	11,675.05	(17,613.81)	29,288.86	(17,613.81)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	14,075.00	14,075.00	-	14,075.00	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(854.69)	854.69	(854.69)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	3,093.00	2,593.00	500.00	2,593.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	19,127.14	18,641.91	485.23	18,641.91	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	54,374.43	22,328.88	32,045.55	22,328.88	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(1,994.22)	(21,602.31)	19,608.09	(21,602.31)	B6758
1026	52554500	52554500 Lab Supplies	45,075.05	(57,745.41)	102,820.46	(57,745.41)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,859.16)	15,859.16	(15,859.16)	B6758
1026	52564000	52564000 Penalties Nondeductible	216.13	216.13	-	216.13	B6758
1026	52568000	52568000 Research & Development	12,767.34	1,094.47	11,672.87	1,094.47	B6758
1026	52579000	52579000 Trustee Fees	1,905.67	(125.00)	2,030.67	(125.00)	B6758
1026	52585000	52585000 Discounts Available	(29,098.05)	(14,498.31)	(14,599.74)	(14,498.31)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	782.44	698.76	83.68	698.76	B6758
1026		Total: Miscellaneous expenses	418,808.24	(106,533.62)	525,341.86	(106,533.62)	
1026	54110016	54110016 Rents-Real Property - Admin & General	1,564.85	670.24	894.61	670.24	B6418

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,749.61	(36,105.43)	40,855.04	(36,105.43)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	6,314.46	(35,340.36)	41,654.82	(35,340.36)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	664,580.68	(266,223.35)	930,804.03	(266,223.35)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	6,475.02	5,016.70	1,458.32	5,016.70	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	115.18	(615.29)	730.47	(615.29)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	7,624.70	(2,739.05)	10,363.75	(2,739.05)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	2,338.17	(2,361.67)	4,699.84	(2,361.67)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	602.28	(1,649.24)	2,251.52	(1,649.24)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(770,475.43)	374,786.64	(1,145,262.07)	374,786.64	B6508
1026	55010100	55010100 Transportation Lease Costs	34,706.01	(5,018.53)	39,724.54	(5,018.53)	B6508
1026	55010200	55010200 Transportation Lease Fuel	228,271.09	58,042.77	170,228.32	58,042.77	B6508
1026	55010300	55010300 Transportation Lease Maint	117,596.70	(178,651.75)	296,248.45	(178,651.75)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	3,372.87	2,311.67	1,061.20	2,311.67	B6508
1026		Total: Transportation	295,255.33	(17,053.04)	312,308.37	(17,053.04)	
1026		Total: Operating supplies and services	1,971,805.14	(144,175.59)	2,115,980.73	(144,175.59)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	241,999.85	(300,169.81)	542,169.66	(300,169.81)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	9,275.51	(6,082.36)	15,357.87	(6,082.36)	B6707
1026		Total: Uncollectible accounts expense	251,275.36	(306,252.17)	557,527.53	(306,252.17)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	67,957.07	(5,418.26)	73,375.33	(5,418.26)	B6757
1026	52520000	52520000 Collection Agencies	(135.60)	176.58	(312.18)	176.58	B6757
1026		Total: Customer accounting, other	67,821.47	(2,522.71)	70,344.18	(2,522.71)	
1026	55110000	55110000 Insurance Vehicle	15,431.69	(1,701.88)	17,133.57	(1,701.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	450,753.42	55,750.43	395,002.99	55,750.43	B6578
1026	55720000	55720000 Insurance Workers Compensation	23,184.74	467.66	22,717.08	467.66	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(9,014.79)	406.20	(9,420.99)	406.20	B6588
1026	55730000	55730000 Insurance Other	7,151.67	(246.78)	7,398.45	(246.78)	B6598
1026	55740000	55740000 Insurance Property	175,938.18	16,924.22	159,013.96	16,924.22	B6598
1026		Total: Insurance other than group	663,444.91	71,599.85	591,845.06	71,599.85	
1026	62002100	62002100 M&S Maint - Source of Supply	1,030.02	(812.98)	1,843.00	(812.98)	B6202
1026	62002200	62002200 M&S Maint - Pumping	146,994.48	103,580.39	43,414.09	103,580.39	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	13,291.64	(36,168.55)	49,460.19	(36,168.55)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	126,796.63	(5,531.93)	132,328.56	(5,531.93)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	15,353.75	8,622.10	6,731.65	8,622.10	B6208
1026	62502200	62502200 Misc Maint - Pumping	9,311.23	6,516.11	2,795.12	6,516.11	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	20,400.78	16,518.94	3,881.84	16,518.94	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	21,608.65	20,732.01	876.64	20,732.01	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	8,706.08	(7,612.55)	16,318.63	(7,612.55)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	135,511.49	(8,133.90)	143,645.39	(8,133.90)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	10,058.25	(5,801.25)	15,859.50	(5,801.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	26,409.30	8,559.16	17,850.14	8,559.16	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(5,892.80)	5,892.80	(5,892.80)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,205.00	5,135.69	69.31	5,135.69	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	32,111.50	15,661.50	16,450.00	15,661.50	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	31,340.19	6,721.99	24,618.20	6,721.99	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	59,353.22	(4,210.08)	63,563.30	(4,210.08)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	200,372.56	(70,678.60)	271,051.16	(70,678.60)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	43,371.48	28,925.56	14,445.92	28,925.56	B6358
1026		Total: Maintenance supplies and services	908,692.39	73,886.95	834,805.44	73,886.95	
1026	88101000	88101000 Capital Movements - UP	19,720,508.73	11,492,149.64	8,228,359.09	11,492,149.64	B6758
1026	88106000	88106000 Capital Movements - CCNC	(5,878,798.51)	(11,421,400.41)	5,542,601.90	(11,421,400.41)	B6758
1026	88107000	88107000 Capital Movements - CWIP	6,574,236.36	1,348,362.40	5,225,873.96	1,348,362.40	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(197,735.54)	(184,442.05)	(13,293.49)	(184,442.05)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(529,692.41)	(1,050,233.30)	520,540.89	(1,050,233.30)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(633,818.55)	(633,818.55)	-	(633,818.55)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	186,315.69	2,254,378.76	(2,068,063.07)	2,254,378.76	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	1,029.72	728,013.77	(726,984.05)	728,013.77	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,615,658.94	205,662.77	1,409,996.17	205,662.77	B6758
1026	88257100	88257100 Capital Movements - RWIP	317,881.33	(1,466,766.29)	1,784,647.62	(1,466,766.29)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(417,500.08)	(106,623.44)	(310,876.64)	(106,623.44)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	31,441.81	31,441.81	-	31,441.81	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(271,527.52)	(128,176.92)	(143,350.60)	(128,176.92)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(100,229.88)	34,643.24	(134,873.12)	34,643.24	B6758
1026	88900000	88900000 Capital Movements - Settlement	(20,417,770.09)	(1,103,191.43)	(19,314,578.66)	(1,103,191.43)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	17,516,416.26	(865,866.63)	18,382,282.89	(865,866.63)	
1026	68011000	68011000 Depreciation Exp - UPIS General	7,359,750.30	(264,905.40)	7,624,655.70	(264,905.40)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	923,898.23	923,898.23	-	923,898.23	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(366,182.80)	(366,182.80)	-	(366,182.80)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(53,673.99)	(2,371.13)	(51,302.86)	(2,371.13)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(169,488.91)	(6,165.28)	(163,323.63)	(6,165.28)	B403
1026		Total: Depreciation	7,694,302.83	284,273.62	7,410,029.21	284,273.62	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(37,957.95)	37,957.95	(37,957.95)	B4071
1026	68258000	68258000 Amortization - Reg Asset	836.73	836.73	-	836.73	B4071
1026		Total: Amortization	836.73	(37,121.22)	37,957.95	(37,121.22)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	596,218.63	42,263.61	553,955.02	42,263.61	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(4,513.00)	(124.15)	(4,388.85)	(124.15)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(21,829.22)	(822.23)	(21,006.99)	(822.23)	B403
1026		Total: Removal costs, net	569,876.41	41,317.23	528,559.18	41,317.23	

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Depreciation and amortization	8,265,015.97	288,469.63	7,976,546.34	288,469.63	
1026	69011000	69011000 FIT - Current	794,301.56	(118,861.44)	913,163.00	(118,861.44)	B40910
1026		Total: Current federal income taxes - operating	794,301.56	(118,861.44)	913,163.00	(118,861.44)	
1026	69021000	69021000 SIT - Current	176,984.85	(80,697.15)	257,682.00	(80,697.15)	B40911
1026		Total: Current state income taxes - operating	176,984.85	(80,697.15)	257,682.00	(80,697.15)	
1026		Total: Current income taxes - operating	971,286.41	(199,558.59)	1,170,845.00	(199,558.59)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	1,715,454.06	(1,715,454.06)	1,715,454.06	B41010
1026	69065000	69065000 Deferred FIT - Other	23,032.87	(1,676,820.13)	1,699,853.00	(1,676,820.13)	B41010
1026		Total: Deferred federal income tax expense	23,032.87	38,633.93	(15,601.06)	38,633.93	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	106,809.50	(106,809.50)	106,809.50	B41011
1026	69073500	69073500 Deferred SIT - Other	555,285.75	(82,813.25)	638,099.00	(82,813.25)	B41011
1026		Total: Deferred state income tax expense	555,285.75	23,996.25	531,289.50	23,996.25	
1026		Total: Deferred taxes	578,318.62	62,630.18	515,688.44	62,630.18	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(4,450.90)	(877.90)	(3,573.00)	(877.90)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(28,997.21)	22,383.79	(51,381.00)	22,383.79	B41211
1026		Total: Amortization of investment tax credits	(33,448.11)	21,505.89	(54,954.00)	21,505.89	
1026		Total: Incomes Taxes -Operating	1,516,156.92	(115,422.52)	1,631,579.44	(115,422.52)	
1026	68520000	68520000 Property Taxes	2,505,346.55	139,621.77	2,365,724.78	139,621.77	B40811
1026	68532000	68532000 FUTA	4,645.01	(188.61)	4,833.62	(188.61)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,447.06)	(22.53)	(1,424.53)	(22.53)	B40812
1026	68533000	68533000 FICA	455,577.18	(21,751.48)	477,328.66	(21,751.48)	B40812
1026	68533100	68533100 FICA Cap Credits	(171,847.30)	(10,489.53)	(161,357.77)	(10,489.53)	B40812
1026	68535000	68535000 SUTA	1,563.16	(4,558.43)	6,121.59	(4,558.43)	B40812
1026	68535100	68535100 SUTA Cap Credits	(408.11)	142.04	(550.15)	142.04	B40812
1026	68543000	68543000 Other Taxes and Licenses	548,974.09	26,974.09	522,000.00	26,974.09	B40813
1026	68544000	68544000 Gross Receipts Tax	609,610.25	(42,246.97)	651,857.22	(42,246.97)	B40813
1026	68545000	68545000 Utility Reg Assessment	175,577.63	21,817.47	153,760.16	21,817.47	B40810
1026		Total: General taxes	4,127,591.40	109,297.82	4,018,293.58	109,297.82	
1026		Total: Operating expenses, net	31,425,180.55	(583,521.70)	32,008,702.25	(583,521.70)	
1026		Total: Operating Income (loss)	(14,212,031.47)	(1,360,065.47)	(12,851,966.00)	(1,360,065.47)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(91,006.01)	13,115.33	(104,121.34)	13,115.33	B420
1026		Total: Allowance for funds used during construction	(91,006.01)	13,115.33	(104,121.34)	13,115.33	
1026	71511000	71511000 M&J Revenues	(55,282.83)	(2,068.18)	(53,214.65)	(2,068.18)	B415
1026	71521000	71521000 M&J Expenses	60,652.66	12,506.31	48,146.35	12,506.31	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(50,662.97)	50,662.97	(50,662.97)	B426
1026		Total: Other miscellaneous income	5,369.83	(40,224.84)	45,594.67	(40,224.84)	
1026		Total: Other Income	(85,873.93)	(2,367.29)	(83,506.64)	(2,367.29)	
1026	75840000	75840000 Lobbying Expenses	5,115.22	(28,551.15)	33,666.37	(28,551.15)	B426
1026		Total: Other miscellaneous deductions	5,115.22	(28,551.15)	33,666.37	(28,551.15)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	3,787.00	(3,787.00)	3,787.00	B40920
1026		Total: Current federal income taxes - non-operating	-	3,787.00	(3,787.00)	3,787.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	1,051.00	(1,051.00)	1,051.00	B40920
1026		Total: Current state income taxes - non-operating	-	1,051.00	(1,051.00)	1,051.00	
1026		Total: Other Deductions	5,115.22	(23,713.15)	28,828.37	(23,713.15)	
1026	81010000	81010000 Interest Long Term Debt	335,160.00	-	335,160.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	2,968,745.14	270,340.28	2,698,404.86	270,340.28	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	13,797.65	1,167.55	12,630.10	1,167.55	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	21,024.09	-	21,024.09	-	B4273
1026		Total: Interest on long-term debt	3,338,726.88	271,507.83	3,067,219.05	271,507.83	
1026	81315000	81315000 Interest Short Term Debt Intercompany	23,924.72	(37,853.88)	61,778.60	(37,853.88)	B4272
1026		Total: Interest on short-term debt	23,924.72	(37,853.88)	61,778.60	(37,853.88)	
1026	81500000	81500000 Interest Other	-	23,732.49	(23,732.49)	23,732.49	B4275
1026		Total: Other interest expense	-	23,732.49	(23,732.49)	23,732.49	
1026	85000000	85000000 AFUDC Debt	(100,471.78)	(11,481.55)	(88,990.23)	(11,481.55)	B420
1026		Total: Allowance for borrowed funds used during cons	(100,471.78)	(11,481.55)	(88,990.23)	(11,481.55)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,692.08	(1.01)	1,693.09	(1.01)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	56,663.43	4,043.12	52,620.31	4,043.12	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	11,777.94	-	11,777.94	-	B428
1026		Total: Amortization of debt expense	70,133.45	4,042.11	66,091.34	4,042.11	
1026		Total: Interest Charges	3,332,313.27	249,947.00	3,082,366.27	249,947.00	
1026		Total: Other Income (Expenses)	3,251,554.56	223,866.56	3,027,688.00	223,866.56	
1026		Total: Income (loss) before income taxes	(10,960,476.91)	(1,136,198.91)	(9,824,278.00)	(1,136,198.91)	
1026		Total: Net income (loss)	(10,960,476.91)	(1,136,198.91)	(9,824,278.00)	(1,136,198.91)	
1026		Total: Net Income Available to common stockholders	(10,960,476.91)	(1,136,198.91)	(9,824,278.00)	(1,136,198.91)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	B438
1026		Total: Common Dividends	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	
1026		Total: PROFIT & LOSS STATEMENT	(4,495,986.93)	(35,860.19)	(4,460,126.74)	(35,860.19)	

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(18,379,406.83)	(596,573.39)	(17,782,833.44)	(596,573.39)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(5,640,207.90)	(18,097.34)	(5,622,110.56)	(18,097.34)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(33,083.80)	144,299.91	(177,383.71)	144,299.91	B4611
1026		Total: Water revenues - residential	(24,052,698.53)	(470,372.45)	(23,582,326.08)	(470,372.45)	
1026	40121000	40121000 Commercial Sales Billed	(13,298,841.26)	(348,295.68)	(12,950,545.58)	(348,295.68)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(4,078,429.79)	8,333.85	(4,086,763.64)	8,333.85	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(45,102.25)	167,666.11	(212,768.36)	167,666.11	B4612
1026		Total: Water revenues - commercial	(17,422,079.36)	(172,027.33)	(17,250,052.03)	(172,027.33)	
1026	40131000	40131000 Industrial Sales Billed	(3,545,993.63)	(358,017.19)	(3,187,976.44)	(358,017.19)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(1,085,033.43)	(86,724.33)	(998,309.10)	(86,724.33)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(41,287.14)	(6,644.43)	(34,642.71)	(6,644.43)	B4613
1026		Total: Water revenues - industrial	(4,672,314.20)	(451,358.77)	(4,220,955.43)	(451,358.77)	
1026	40145000	40145000 Private Fire Billed	(2,198,781.61)	(75,114.72)	(2,123,666.89)	(75,135.22)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(688,662.84)	43,735.95	(732,398.79)	43,735.95	B4622
1026	40146000	40146000 Private Fire Unbilled	(5,853.32)	(5,853.32)	-	(5,853.32)	B4622
1026		Total: Water revenues - private fire	(2,893,318.27)	(37,252.59)	(2,856,065.68)	(37,252.59)	
1026	40151000	40151000 Public Authority Billed	(2,643,088.34)	(84,914.44)	(2,558,173.90)	(84,914.44)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(810,650.96)	(1,466.08)	(809,184.88)	(1,466.08)	B4614
1026	40152000	40152000 Public Authority Unbilled	6,209.52	59,294.63	(53,085.11)	59,294.63	B4614
1026		Total: Water revenues - public authority	(3,447,529.78)	(27,085.89)	(3,420,443.89)	(27,085.89)	
1026	40161000	40161000 Sales for Resale Billed	(807,044.22)	(22,473.04)	(784,571.18)	(22,473.04)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(248,158.68)	(272.10)	(247,886.58)	(272.10)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(28,781.13)	(30,578.37)	1,797.24	(30,578.37)	B466
1026		Total: Water revenues - sales for resale	(1,083,984.03)	(53,323.51)	(1,030,660.52)	(53,323.51)	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	3,421,286.41	227,551.11	3,193,735.30	227,551.11	B474
1026		Total: Water revenues - other	3,421,221.41	227,486.11	3,193,735.30	227,486.11	
1026		Total: Water revenues	(50,150,682.26)	(983,913.93)	(49,166,768.33)	(983,913.93)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(316,435.28)	(37,029.93)	(279,405.35)	(37,029.93)	B470
1026	40310200	40310200 Other Revenue - Rent	(177,491.71)	(6,985.76)	(170,505.95)	(6,985.76)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(33,260.00)	(6,720.00)	(26,540.00)	(6,720.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(205,905.00)	(11,704.99)	(194,200.01)	(11,704.99)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(14,625.58)	(217.35)	(14,408.23)	(217.35)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(225,737.00)	(14,535.00)	(211,202.00)	(14,535.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(974,079.57)	(76,862.05)	(897,217.52)	(76,862.05)	
1026		Total: Operating revenues	(51,124,761.83)	(1,060,775.98)	(50,063,985.85)	(1,060,775.98)	
1026	51010000	51010000 Purchased Water	99,590.45	5,199.11	94,391.34	5,199.11	B6101
1026		Total: Purchased water	99,590.45	5,199.11	94,391.34	5,199.11	
1026	51510011	51510011 Purchased Power - Source of Supply	24,118.52	3,945.66	20,172.86	3,945.66	B6151
1026	51510012	51510012 Purchased Power - Pumping	2,194,585.17	310,952.99	1,883,632.18	310,952.99	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	77,952.82	5,335.47	72,617.35	5,335.47	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	26,766.03	12,854.05	13,911.98	12,854.05	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(756,700.29)	(945,320.56)	188,620.27	(945,320.56)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	1,568,130.35	(610,824.29)	2,178,954.64	(610,824.29)	
1026	51800000	51800000 Chemicals	1,596,668.38	647,701.87	948,966.51	647,701.87	B6183
1026		Total: Chemicals	1,596,668.38	647,701.87	948,966.51	647,701.87	
1026	51110000	51110000 Waste Disposal	401,788.06	137,543.24	264,244.82	137,543.24	B6753
1026		Total: Waste disposal	401,788.06	137,543.24	264,244.82	137,543.24	
1026		Total: Production costs	3,666,177.24	179,619.93	3,486,557.31	179,619.93	
1026	50100000	50100000 Labor Natural Account	2,652,515.29	158,097.01	2,494,418.28	158,097.01	B6018
1026	50100001	50100001 Labor Expense Accrual	73,556.06	(10,253.18)	83,809.24	(10,253.18)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	(7,865.64)	11,961.24	(7,865.64)	B6011
1026	50101200	50101200 Labor Oper Pumping	958,669.44	(35,756.80)	994,426.24	(35,756.80)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	179,158.65	(8,108.97)	187,267.62	(8,108.97)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	57.54	57.54	-	57.54	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	502,113.37	18,578.69	483,534.68	18,578.69	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	311,079.68	(47,873.50)	358,953.18	(47,873.50)	B6017
1026	50101600	50101600 Labor Oper Admin & General	753,482.67	(142,423.97)	895,906.64	(142,423.97)	B6018
1026	50102200	50102200 Labor Maint Pumping	135.23	135.23	-	135.23	B6012
1026	50102300	50102300 Labor Maint Water Treatment	296.86	(134.94)	431.80	(134.94)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	88,019.33	(9,304.30)	97,323.63	(9,304.30)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	138,470.19	(3,727.05)	142,197.24	(3,727.05)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	143,374.06	(34,310.24)	177,684.30	(34,310.24)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	130,903.00	(25,602.23)	156,505.23	(25,602.23)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(2,130,500.56)	(146,073.97)	(1,984,426.59)	(146,073.97)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	310,860.51	(87,649.43)	398,509.94	(87,649.43)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	55,513.16	5,651.53	49,861.63	5,651.53	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	12,673.94	(18,549.70)	31,223.64	(18,549.70)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	24,790.95	9,279.36	15,511.59	9,279.36	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	4,918.19	3,683.28	1,234.91	3,683.28	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	27,300.08	13,712.72	13,587.36	13,712.72	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	30.11	290.22	30.11	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	268.05	165.84	268.05	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	9,952.40	828.57	9,123.83	828.57	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	8,728.86	2,926.70	5,802.16	2,926.70	B6016

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	10,969.54	(1,571.26)	12,540.80	(1,571.26)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,627.82	1,762.97	2,864.85	1,762.97	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(310,694.12)	87,815.82	(398,509.94)	87,815.82	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	104.39	(251.77)	356.16	(251.77)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	7,482.96	601.12	6,881.84	601.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	4,594.12	1,177.41	3,416.71	1,177.41	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,405.39	(99.53)	1,504.92	(99.53)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	995.58	(910.02)	1,905.60	(910.02)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(104.39)	251.77	(356.16)	251.77	B6018
1026	50171000	50171000 Annual Performance Plan	428,936.28	(5,106.45)	434,042.73	(5,106.45)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(78,700.02)	(9,393.39)	(69,306.63)	(9,393.39)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	54,188.80	21,924.36	32,264.44	21,924.36	B6018
1026	50185000	50185000 Severance	(1,985.62)	(49,145.43)	47,159.81	(49,145.43)	B6018
1026		Total: Salaries and wages	4,382,781.06	(318,156.59)	4,700,937.65	(318,156.59)	
1026	50610000	50610000 Pension Expense	204,500.00	22,980.00	181,520.00	22,980.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(77,870.40)	(12,571.57)	(65,298.83)	(12,571.57)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	2,410.00	45,820.00	(43,410.00)	45,820.00	B6048
1026		Total: Pension expense	129,039.60	56,228.43	72,811.17	56,228.43	
1026	50510000	50510000 PBOP Expense	74,073.50	19,023.25	55,050.25	19,023.25	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(27,622.65)	(5,703.83)	(21,918.82)	(5,703.83)	B6048
1026	50550000	50550000 Group Insurance Expense	1,469,558.90	(53,309.26)	1,522,868.16	(53,309.26)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(570,780.37)	(10,683.33)	(560,097.04)	(10,683.33)	B6048
1026	50560000	50560000 Health Savings Account Expense	7,004.13	1,551.87	5,452.26	1,551.87	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(1,090,660.00)	3,610.00	(1,094,270.00)	3,610.00	B6048
1026		Total: Group insurance expense	(138,426.49)	(45,511.30)	(92,915.19)	(45,511.30)	
1026	50421000	50421000 401k Expense	191,045.85	(4,560.89)	195,606.74	(4,560.89)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(75,157.85)	(5,072.86)	(70,084.99)	(5,072.86)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	267,295.17	(4,818.33)	272,113.50	(4,818.33)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(95,900.20)	(5,211.07)	(90,689.13)	(5,211.07)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	7,822.69	215.76	7,606.93	215.76	B6048
1026	50426000	50426000 Retiree Medical Expense	22,674.28	(2,029.16)	24,703.44	(2,029.16)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(7,642.94)	486.64	(8,129.58)	486.64	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,785.38)	(15,785.38)	-	(15,785.38)	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	(3,500.00)	3,500.00	(3,500.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	4,000.00	2,500.57	1,499.43	2,500.57	B6045
1026	50450016	50450016 Other Welfare - Admin & General	14,847.59	(5,249.16)	20,096.75	(5,249.16)	B6048
1026	50451000	50451000 Employee Awards	3,717.48	279.34	3,438.14	279.34	B6048
1026	50452000	50452000 Employee Physical Exams	694.04	(897.50)	1,591.54	(897.50)	B6048
1026	50456000	50456000 Tuition Aid	3,218.60	2,159.60	1,059.00	2,159.60	B6048
1026	50457000	50457000 Training	7,410.55	(1,746.64)	9,157.19	(1,746.64)	B6048
1026		Total: Other benefits	328,239.88	(43,229.08)	371,468.96	(43,229.08)	
1026		Total: Employee-related costs	4,701,634.05	(350,668.54)	5,052,302.59	(350,668.54)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	2,882,410.22	(173,676.78)	3,056,087.00	(173,676.78)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	139,314.00	(26,156.96)	165,470.96	(26,156.96)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	374,737.98	(51,973.46)	426,711.44	(51,973.46)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	201,825.14	(26,714.06)	228,539.20	(26,714.06)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	621,845.10	(107,311.25)	729,156.35	(107,311.25)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	316,667.26	198,979.83	117,687.43	198,979.83	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	172,514.11	3,241.49	169,272.62	3,241.49	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	880,423.84	94,889.93	785,533.91	94,889.93	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	277,154.59	17,361.79	259,792.80	17,361.79	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	161,853.73	(220,886.83)	382,740.56	(220,886.83)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	443,470.68	35,364.82	408,105.86	35,364.82	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	215,779.65	(23,388.17)	239,167.82	(23,388.17)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(11,440.14)	(32,614.41)	21,174.27	(32,614.41)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	7,166.55	1,400.66	5,765.89	1,400.66	B6348
1026		Total: Service Company Costs	6,683,722.71	(311,496.84)	6,995,219.55	(311,496.84)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	(3,441.65)	3,643.88	(3,441.65)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	14,204.57	(7,225.49)	21,430.06	(7,225.49)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	6,624.48	(7,593.79)	14,218.27	(7,593.79)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	91,365.40	67,820.32	23,545.08	67,820.32	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(1,385.47)	1,431.31	(1,385.47)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	202,367.27	4,243.86	198,123.41	4,243.86	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	3,162.22	326.02	2,836.20	326.02	B6353
1026	53154000	53154000 Contract Services - Audit Fees	50,892.06	2,295.06	48,597.00	2,295.06	B6328
1026	53155000	53155000 Contract Services - Legal	298,777.89	10,952.87	287,825.02	10,952.87	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	667,641.96	61,679.73	605,962.23	61,679.73	
1026	52532013	52532013 Electricity - Water Treatment	29,859.93	3,508.19	26,351.74	3,508.19	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	15,899.22	578.83	15,320.39	578.83	B6755
1026	52532016	52532016 Electricity - Admin & General	2,031.25	113.12	1,918.13	113.12	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(36,361.18)	37,551.18	(36,361.18)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,600.00	(200.00)	1,800.00	(200.00)	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	41,803.11	41,274.11	529.00	41,274.11	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	74,431.03	64,460.77	9,970.26	64,460.77	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	111.47	(186.48)	297.95	(186.48)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	19,992.59	2,272.97	17,719.62	2,272.97	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	5,969.12	824.35	5,144.77	824.35	B6755

Tennessee American Water Company
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Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52548016	52548016 Heating Oil/Gas - Admin & General	105.28	(50.05)	155.33	(50.05)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(263.24)	263.24	(263.24)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	1,576.47	463.06	1,113.41	463.06	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(185.01)	185.01	(185.01)	B6755
1026	52550016	52550016 Janitorial - Admin & General	29,255.96	(25,295.67)	54,551.63	(25,295.67)	B6758
1026	52571011	52571011 Security Service - Source of Supply	23,568.75	(3,970.70)	27,539.45	(3,970.70)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	1,163.88	(591.93)	1,755.81	(591.93)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	2,153.12	732.14	1,420.98	732.14	B6755
1026	52578016	52578016 Trash Removal - Admin & General	3,972.54	245.75	3,726.79	245.75	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(817.65)	(2,810.18)	1,992.53	(2,810.18)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,791.95	(249.93)	2,041.88	(249.93)	B6755
1026	52583016	52583016 Water & WW - Admin & General	6,650.16	1,516.71	5,133.45	1,516.71	B6758
1026		Total: Building Maintenance and Services	264,655.91	48,169.57	216,486.34	48,169.57	
1026	52574013	52574013 Telephone - Water Treatment	5,757.90	(7,409.50)	13,167.40	(7,409.50)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	3,819.65	(6,436.07)	10,255.72	(6,436.07)	B6755
1026	52574016	52574016 Telephone - Admin & General	119,735.64	56,447.99	63,287.65	56,447.99	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	787.68	(2,294.07)	3,081.75	(2,294.07)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	1,238.18	(1,588.30)	2,826.48	(1,588.30)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(13,753.95)	11,491.56	(13,753.95)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	30,613.92	(856.74)	31,470.66	(856.74)	B6758
1026	52574200	52574200 Data Lines - Admin & General	17,709.03	(3,799.87)	21,508.90	(3,799.87)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(531.35)	531.35	(531.35)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	29,081.13	5,229.45	23,851.68	5,229.45	B6758
1026		Total: Telecommunication expenses	206,480.74	24,885.38	181,595.36	24,885.38	
1026	52562513	52562513 Overnight Shipping - Water Treatment	11.74	(82.51)	94.25	(82.51)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	26.95	15.96	10.99	15.96	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	7,345.80	552.31	6,793.49	552.31	B6758
1026	52566016	52566016 Postage - Admin & General	1,112.70	718.85	393.85	718.85	B6758
1026	52566700	52566700 Printing	4,276.33	(2,680.00)	6,956.33	(2,680.00)	B6758
1026		Total: Postage, printing and stationary	12,773.52	(1,475.39)	14,248.91	(1,475.39)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	258.03	258.03	-	258.03	B6758
1026	52526100	52526100 Credit Line Fees Interco	39,407.67	(715.50)	40,123.17	(715.50)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	(17.39)	472.55	(17.39)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	209.14	(376.32)	585.46	(376.32)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	5,502.05	440.65	5,061.40	440.65	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	12,511.07	(4,402.03)	16,913.10	(4,402.03)	B6758
1026	52571500	52571500 Software Licenses	22,318.72	(3,655.90)	25,974.62	(3,655.90)	B6758
1026	52582012	52582012 Uniforms - Pumping	3,085.66	(4,635.21)	7,720.87	(4,635.21)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(706.61)	706.61	(706.61)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	21,468.80	(1,874.10)	23,342.90	(1,874.10)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	7,793.54	2,017.87	5,775.67	2,017.87	B6757
1026	52582016	52582016 Uniforms - Admin & General	9,195.11	(5,559.96)	14,755.07	(5,559.96)	B6757
1026	52599800	52599800 PCard Undistributed	(1,568.14)	(6,344.41)	4,776.27	(6,344.41)	B6758
1026		Total: Office supplies and services	120,636.81	(25,716.43)	146,353.24	(25,716.43)	
1026	52534000	52534000 Employee Expenses	33,524.16	23,852.15	9,672.01	23,852.15	B6758
1026	52534200	52534200 Conferences & Registration	8,818.56	(154,460.72)	163,279.28	(154,460.72)	B6758
1026	52535000	52535000 Meals Deductible	22,271.90	9,248.11	13,023.79	9,248.11	B6758
1026	52535100	52535100 Meals Non-Deductible	74.63	74.63	-	74.63	B6758
1026	52567000	52567000 Relocation Expenses	86,711.15	(20,702.08)	107,413.23	(20,702.08)	B6758
1026		Total: Employee related expense travel & entertainme	151,400.40	(141,987.91)	293,388.31	(141,987.91)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,846.47	(140.94)	1,987.41	(140.94)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	(1,959.90)	3,035.35	(1,959.90)	B6201
1026	52001200	52001200 M & S Oper - Pumping	10,401.42	6,341.81	4,059.61	6,341.81	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	56,874.73	(6,646.53)	63,521.26	(6,646.53)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	88,191.11	41,818.53	46,372.58	41,818.53	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,105.11	522.41	1,582.70	522.41	B6207
1026	52001600	52001600 M & S Oper - Admin & General	70,623.48	(41,137.96)	111,761.44	(41,137.96)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	377.14	87.98	377.14	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,066.35	(2,557.84)	3,624.19	(2,557.84)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	7,405.41	1,232.65	6,172.76	1,232.65	B6755
1026	52501600	52501600 Misc Oper - Admin & General	48,956.48	(34,872.04)	83,828.52	(34,872.04)	B6758
1026	52514700	52514700 Community Partnerships	41,445.03	(43,584.76)	85,029.79	(43,584.76)	B6758
1026	52514900	52514900 Customer Education	15,289.73	(16,444.31)	31,734.04	(16,444.31)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	15,018.92	15,018.92	-	15,018.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(854.69)	854.69	(854.69)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	3,093.00	2,593.00	500.00	2,593.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	37,602.32	24,462.51	13,139.81	24,462.51	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	58,896.26	8,382.72	50,513.54	8,382.72	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(1,994.22)	(21,602.31)	19,608.09	(21,602.31)	B6758
1026	52554500	52554500 Lab Supplies	63,453.36	(43,273.47)	106,726.83	(43,273.47)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,859.16)	15,859.16	(15,859.16)	B6758
1026	52564000	52564000 Penalties Nondeductible	216.13	165.27	50.86	165.27	B6758
1026	52568000	52568000 Research & Development	14,186.52	1,209.71	12,976.81	1,209.71	B6758
1026	52579000	52579000 Trustee Fees	1,905.67	(141.67)	2,047.34	(141.67)	B6758
1026	52585000	52585000 Discounts Available	(34,562.58)	(16,713.88)	(17,848.70)	(16,713.88)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	820.86	708.67	112.19	708.67	B6758
1026		Total: Miscellaneous expenses	504,382.13	(143,075.06)	647,457.19	(143,075.06)	

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	54110016	54110016 Rents-Real Property - Admin & General	7,879.99	7,058.03	821.96	7,058.03	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,830.33	(37,925.85)	42,756.18	(37,925.85)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	12,710.32	(30,772.99)	43,483.31	(30,772.99)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	724,655.16	(65,947.64)	790,602.80	(65,947.64)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	7,757.95	7,455.98	301.97	7,455.98	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	115.18	(615.29)	730.47	(615.29)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	9,056.18	(6,429.56)	15,485.74	(6,429.56)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	3,762.22	(937.62)	4,699.84	(937.62)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	619.28	(1,904.09)	2,523.37	(1,904.09)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(845,734.00)	182,743.42	(1,028,477.42)	182,743.42	B6508
1026	55010100	55010100 Transportation Lease Costs	35,129.98	(10,228.36)	45,358.34	(10,228.36)	B6508
1026	55010200	55010200 Transportation Lease Fuel	252,909.81	61,440.56	191,469.25	61,440.56	B6508
1026	55010300	55010300 Transportation Lease Maint	129,871.49	(184,022.58)	313,894.07	(184,022.58)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	3,372.87	2,311.67	1,061.20	2,311.67	B6508
1026		Total: Transportation	321,564.18	(16,094.45)	337,658.63	(16,094.45)	
1026		Total: Operating supplies and services	2,262,245.97	(224,387.55)	2,486,633.52	(224,387.55)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	288,110.08	(318,327.41)	606,437.49	(318,327.41)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	9,275.51	(6,082.36)	15,357.87	(6,082.36)	B6707
1026		Total: Uncollectible accounts expense	297,385.59	(324,409.77)	621,795.36	(324,409.77)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	75,830.21	(9,708.62)	85,538.83	(9,708.62)	B6757
1026	52520000	52520000 Collection Agencies	(135.60)	176.58	(312.18)	176.58	B6757
1026		Total: Customer accounting, other	75,694.61	(6,813.07)	82,507.68	(6,813.07)	
1026	55110000	55110000 Insurance Vehicle	17,146.26	(1,891.04)	19,037.30	(1,891.04)	B6568
1026	55710000	55710000 Insurance General Liabilty	500,577.41	61,552.00	439,025.41	61,552.00	B6578
1026	55720000	55720000 Insurance Workers Compensation	25,846.90	605.70	25,241.20	605.70	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(9,901.45)	531.85	(10,433.30)	531.85	B6588
1026	55730000	55730000 Insurance Other	7,943.41	(196.75)	8,140.16	(196.75)	B6598
1026	55740000	55740000 Insurance Property	198,136.82	21,483.27	176,653.55	21,483.27	B6598
1026		Total: Insurance other than group	739,749.35	82,085.03	657,664.32	82,085.03	
1026	62002100	62002100 M&S Maint - Source of Supply	1,030.02	(1,172.28)	2,202.30	(1,172.28)	B6202
1026	62002200	62002200 M&S Maint - Pumping	176,011.95	90,796.68	85,215.27	90,796.68	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	21,125.76	(35,622.44)	56,748.20	(35,622.44)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	144,463.47	3,593.87	140,869.60	3,593.87	B6206
1026	62002600	62002600 M&S Maint - Admin & General	19,029.46	11,270.53	7,758.93	11,270.53	B6208
1026	62502200	62502200 Misc Maint - Pumping	10,970.73	8,175.61	2,795.12	8,175.61	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	20,499.11	16,617.27	3,881.84	16,617.27	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	27,575.48	23,976.24	3,599.24	23,976.24	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	9,271.34	(6,205.83)	15,477.17	(6,205.83)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	153,138.19	(25,248.47)	178,386.66	(25,248.47)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	11,944.50	(4,230.00)	16,174.50	(4,230.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	26,409.30	8,559.16	17,850.14	8,559.16	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(5,892.80)	5,892.80	(5,892.80)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,205.00	5,135.69	69.31	5,135.69	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	40,911.50	15,761.50	25,150.00	15,761.50	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	47,634.47	23,071.08	24,563.39	23,071.08	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	99,700.56	19,938.85	79,761.71	19,938.85	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	200,975.13	(93,897.12)	294,872.25	(93,897.12)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	50,261.95	30,341.03	19,920.92	30,341.03	B6358
1026		Total: Maintenance supplies and services	1,067,624.06	82,724.71	984,899.35	82,724.71	
1026	88101000	88101000 Capital Movements - UP	19,833,016.27	11,331,336.62	8,501,679.65	11,331,336.62	B6758
1026	88106000	88106000 Capital Movements - CCNC	(4,859,684.29)	(13,415,511.97)	8,555,827.68	(13,415,511.97)	B6758
1026	88107000	88107000 Capital Movements - CWIP	7,428,121.48	2,830,346.84	4,597,774.64	2,830,346.84	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(197,987.54)	(184,694.05)	(13,293.49)	(184,694.05)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(672,791.41)	(1,232,919.77)	560,128.36	(1,232,919.77)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(456,919.55)	(456,919.55)	-	(456,919.55)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	188,082.67	2,198,557.74	(2,010,475.07)	2,198,557.74	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	5,682.00	887,206.05	(881,524.05)	887,206.05	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,739,132.70	261,622.83	1,477,509.87	261,622.83	B6758
1026	88257100	88257100 Capital Movements - RWIP	364,240.79	(1,540,846.25)	1,905,087.04	(1,540,846.25)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(428,928.34)	(88,185.13)	(340,743.21)	(88,185.13)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	42,870.07	42,870.07	-	42,870.07	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(378,188.10)	(195,234.95)	(182,953.15)	(195,234.95)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	2,800.00	148,017.56	(145,217.56)	148,017.56	B6758
1026	88900000	88900000 Capital Movements - Settlement	(22,609,446.75)	(585,646.04)	(22,023,800.71)	(585,646.04)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	19,494,233.58	(873,346.10)	20,367,579.68	(873,346.10)	
1026	68011000	68011000 Depreciation Exp - UPIS General	8,185,696.88	(310,624.91)	8,496,321.79	(310,624.91)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	1,037,685.78	1,037,685.78	-	1,037,685.78	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(403,134.56)	(403,134.56)	-	(403,134.56)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(59,363.92)	(2,271.09)	(57,092.83)	(2,271.09)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(188,517.34)	(6,766.86)	(181,750.48)	(6,766.86)	B403
1026		Total: Depreciation	8,572,366.84	314,888.36	8,257,478.48	314,888.36	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(42,175.50)	42,175.50	(42,175.50)	B4071
1026	68258000	68258000 Amortization - Reg Asset	929.70	929.70	-	929.70	B4071
1026		Total: Amortization	929.70	(41,245.80)	42,175.50	(41,245.80)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	664,620.84	48,049.35	616,571.49	48,049.35	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(5,030.21)	(142.16)	(4,888.05)	(142.16)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(24,285.44)	(900.30)	(23,385.14)	(900.30)	B403

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Removal costs, net	635,305.19	47,006.89	588,298.30	47,006.89	
1026		Total: Depreciation and amortization	9,208,601.73	320,649.45	8,887,952.28	320,649.45	
1026	69011000	69011000 FIT - Current	900,727.22	(149,713.78)	1,050,441.00	(149,713.78)	B40910
1026		Total: Current federal income taxes - operating	900,727.22	(149,713.78)	1,050,441.00	(149,713.78)	
1026	69021000	69021000 SIT - Current	200,640.47	(111,483.53)	312,124.00	(111,483.53)	B40911
1026		Total: Current state income taxes - operating	200,640.47	(111,483.53)	312,124.00	(111,483.53)	
1026		Total: Current income taxes - operating	1,101,367.69	(261,197.31)	1,362,565.00	(261,197.31)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	1,906,060.07	(1,906,060.07)	1,906,060.07	B41010
1026	69065000	69065000 Deferred FIT - Other	21,837.98	(1,881,612.02)	1,903,450.00	(1,881,612.02)	B41010
1026		Total: Deferred federal income tax expense	21,837.98	24,448.05	(2,610.07)	24,448.05	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	118,677.22	(118,677.22)	118,677.22	B41011
1026	69073500	69073500 Deferred SIT - Other	643,717.33	(54,832.67)	698,550.00	(54,832.67)	B41011
1026		Total: Deferred state income tax expense	643,717.33	63,844.55	579,872.78	63,844.55	
1026		Total: Deferred taxes	665,555.31	88,292.60	577,262.71	88,292.60	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(5,050.12)	(1,080.12)	(3,970.00)	(1,080.12)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(32,901.05)	24,188.95	(57,090.00)	24,188.95	B41211
1026		Total: Amortization of investment tax credits	(37,951.17)	23,108.83	(61,060.00)	23,108.83	
1026		Total: Incomes Taxes -Operating	1,728,971.83	(149,795.88)	1,878,767.71	(149,795.88)	
1026	68520000	68520000 Property Taxes	2,804,909.00	149,273.85	2,655,635.15	149,273.85	B40811
1026	68532000	68532000 FUTA	4,689.12	(144.50)	4,833.62	(144.50)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,448.33)	(23.80)	(1,424.53)	(23.80)	B40812
1026	68533000	68533000 FICA	501,290.55	(26,077.69)	527,368.24	(26,077.69)	B40812
1026	68533100	68533100 FICA Cap Credits	(186,518.34)	(6,463.15)	(180,055.19)	(6,463.15)	B40812
1026	68535000	68535000 SUTA	2,319.79	(3,801.80)	6,121.59	(3,801.80)	B40812
1026	68535100	68535100 SUTA Cap Credits	(408.48)	141.67	(550.15)	141.67	B40812
1026	68543000	68543000 Other Taxes and Licenses	642,730.09	62,730.09	580,000.00	62,730.09	B40813
1026	68544000	68544000 Gross Receipts Tax	688,634.50	(23,947.47)	712,581.97	(23,947.47)	B40813
1026	68545000	68545000 Utility Reg Assessment	195,086.25	24,241.63	170,844.62	24,241.63	B40810
1026		Total: General taxes	4,651,284.15	175,928.83	4,475,355.32	175,928.83	
1026		Total: Operating expenses, net	35,083,091.29	(526,563.70)	35,609,654.99	(526,563.70)	
1026		Total: Operating Income (loss)	(16,041,670.54)	(1,587,339.68)	(14,454,330.86)	(1,587,339.68)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(109,540.60)	14,014.93	(123,555.53)	14,014.93	B420
1026		Total: Allowance for funds used during construction	(109,540.60)	14,014.93	(123,555.53)	14,014.93	
1026	71511000	71511000 M&J Revenues	(59,562.83)	(6,348.18)	(53,214.65)	(6,348.18)	B415
1026	71521000	71521000 M&J Expenses	62,086.67	13,600.57	48,486.10	13,600.57	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(37,956.82)	37,956.82	(37,956.82)	B426
1026		Total: Other miscellaneous income	2,523.84	(30,704.43)	33,228.27	(30,704.43)	
1026		Total: Other Income	(107,254.51)	8,052.72	(115,307.23)	8,052.72	
1026	75840000	75840000 Lobbying Expenses	5,647.47	(42,805.71)	48,453.18	(42,805.71)	B426
1026		Total: Other miscellaneous deductions	5,647.47	(42,805.71)	48,453.18	(42,805.71)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	3,997.00	(3,997.00)	3,997.00	B40920
1026		Total: Current federal income taxes - non-operating	-	3,997.00	(3,997.00)	3,997.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	1,105.00	(1,105.00)	1,105.00	B40920
1026		Total: Current state income taxes - non-operating	-	1,105.00	(1,105.00)	1,105.00	
1026		Total: Other Deductions	5,647.47	(37,703.71)	43,351.18	(37,703.71)	
1026	81010000	81010000 Interest Long Term Debt	372,400.00	-	372,400.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	3,307,121.13	288,881.95	3,018,239.18	288,881.95	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	15,390.95	1,298.69	14,092.26	1,298.69	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	23,360.10	-	23,360.10	-	B4273
1026		Total: Interest on long-term debt	3,718,272.18	290,180.64	3,428,091.54	290,180.64	
1026	81315000	81315000 Interest Short Term Debt Intercompany	42,695.20	(21,240.46)	63,935.66	(21,240.46)	B4272
1026		Total: Interest on short-term debt	42,695.20	(21,240.46)	63,935.66	(21,240.46)	
1026	81500000	81500000 Interest Other	-	23,732.49	(23,732.49)	23,732.49	B4275
1026		Total: Other interest expense	-	23,732.49	(23,732.49)	23,732.49	
1026	85000000	85000000 AFUDC Debt	(120,934.28)	(10,488.42)	(110,445.86)	(10,488.42)	B420
1026		Total: Allowance for borrowed funds used during cons	(120,934.28)	(10,488.42)	(110,445.86)	(10,488.42)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,880.05	(1.13)	1,881.18	(1.13)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	63,127.81	4,391.66	58,736.15	4,391.66	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	16,694.41	3,607.81	13,086.60	3,607.81	B428
1026		Total: Amortization of debt expense	81,702.27	7,998.34	73,703.93	7,998.34	
1026		Total: Interest Charges	3,721,735.37	290,182.59	3,431,552.78	290,182.59	
1026		Total: Other Income (Expenses)	3,620,128.33	260,531.60	3,359,596.73	260,531.60	
1026		Total: Income (loss) before income taxes	(12,421,542.21)	(1,326,808.08)	(11,094,734.13)	(1,326,808.08)	
1026		Total: Net income (loss)	(12,421,542.21)	(1,326,808.08)	(11,094,734.13)	(1,326,808.08)	
1026		Total: Net Income Available to common stockholders	(12,421,542.21)	(1,326,808.08)	(11,094,734.13)	(1,326,808.08)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	B438
1026		Total: Common Dividends	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	
1026		Total: PROFIT & LOSS STATEMENT	(5,957,052.23)	(226,469.36)	(5,730,582.87)	(226,469.36)	

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(20,123,552.07)	(715,574.46)	(19,407,977.61)	(715,574.46)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(6,221,182.25)	(68,954.49)	(6,152,227.76)	(68,954.49)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(636.49)	249,271.03	(249,907.52)	249,271.03	B4611
1026		Total: Water revenues - residential	(26,345,370.81)	(535,259.55)	(25,810,111.26)	(535,259.55)	
1026	40121000	40121000 Commercial Sales Billed	(14,610,114.87)	(424,644.02)	(14,185,470.85)	(424,644.02)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(4,514,691.15)	(25,287.74)	(4,489,403.41)	(25,287.74)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(10,078.01)	223,491.65	(233,569.66)	223,491.65	B4612
1026		Total: Water revenues - commercial	(19,134,590.09)	(226,171.72)	(18,908,418.37)	(226,171.72)	
1026	40131000	40131000 Industrial Sales Billed	(3,878,378.31)	(377,858.27)	(3,500,520.04)	(377,858.27)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(1,195,584.61)	(95,419.63)	(1,100,164.98)	(95,419.63)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(40,261.56)	10,796.93	(51,058.49)	10,796.93	B4613
1026		Total: Water revenues - industrial	(5,114,224.48)	(462,453.79)	(4,651,770.69)	(462,453.79)	
1026	40145000	40145000 Private Fire Billed	(2,440,085.25)	(94,246.31)	(2,345,838.94)	(94,246.31)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(766,649.08)	12,978.29	(779,627.37)	12,978.29	B4622
1026	40146000	40146000 Private Fire Unbilled	(1,773.65)	(1,773.65)	-	(1,773.65)	B4622
1026		Total: Water revenues - private fire	(3,208,507.98)	(83,041.67)	(3,125,466.31)	(83,041.67)	
1026	40151000	40151000 Public Authority Billed	(2,879,322.44)	(98,111.23)	(2,781,211.21)	(98,111.23)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(889,070.82)	(7,198.02)	(881,872.80)	(7,198.02)	B4614
1026	40152000	40152000 Public Authority Unbilled	501.44	24,156.85	(23,655.41)	24,156.85	B4614
1026		Total: Water revenues - public authority	(3,767,891.82)	(81,152.40)	(3,686,739.42)	(81,152.40)	
1026	40161000	40161000 Sales for Resale Billed	(910,997.35)	(58,281.17)	(852,716.18)	(58,281.17)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(282,733.48)	(12,638.43)	(270,095.05)	(12,638.43)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(17,352.80)	(19,144.51)	1,791.71	(19,144.51)	B466
1026		Total: Water revenues - sales for resale	(1,211,083.63)	(90,064.11)	(1,121,019.52)	(90,064.11)	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	3,715,065.98	227,892.25	3,487,173.73	227,892.25	B474
1026		Total: Water revenues - other	3,715,000.98	227,827.25	3,487,173.73	227,827.25	
1026		Total: Water revenues	(55,066,647.33)	(1,250,295.49)	(53,816,351.84)	(1,250,295.49)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(352,292.82)	(43,689.93)	(308,602.89)	(43,689.93)	B470
1026	40310200	40310200 Other Revenue - Rent	(195,141.94)	(7,774.01)	(187,367.93)	(7,774.01)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(36,360.00)	(7,260.00)	(29,100.00)	(7,260.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(223,625.00)	(11,436.14)	(212,188.86)	(11,436.14)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(16,094.14)	(178.08)	(15,916.06)	(178.08)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(244,547.00)	(10,845.00)	(233,702.00)	(10,845.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(1,068,685.90)	(80,852.18)	(987,833.72)	(80,852.18)	
1026		Total: Operating revenues	(56,135,333.23)	(1,331,147.67)	(54,804,185.56)	(1,331,147.67)	
1026	51010000	51010000 Purchased Water	113,385.69	9,486.44	103,899.25	9,486.44	B6101
1026		Total: Purchased water	113,385.69	9,486.44	103,899.25	9,486.44	
1026	51510011	51510011 Purchased Power - Source of Supply	28,074.45	6,175.52	21,898.93	6,175.52	B6151
1026	51510012	51510012 Purchased Power - Pumping	2,398,407.29	339,497.78	2,058,909.51	339,497.78	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	87,417.25	6,289.05	81,128.20	6,289.05	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	27,944.99	12,392.24	15,552.75	12,392.24	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(780,620.94)	(998,104.62)	217,483.68	(998,104.62)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	263.49	1,144.61	263.49	B6161
1026		Total: Fuel and power	1,762,631.14	(633,486.54)	2,396,117.68	(633,486.54)	
1026	51800000	51800000 Chemicals	1,758,519.49	730,211.27	1,028,308.22	730,211.27	B6183
1026		Total: Chemicals	1,758,519.49	730,211.27	1,028,308.22	730,211.27	
1026	51110000	51110000 Waste Disposal	440,129.84	129,611.48	310,518.36	129,611.48	B6753
1026		Total: Waste disposal	440,129.84	129,611.48	310,518.36	129,611.48	
1026		Total: Production costs	4,074,666.16	235,822.65	3,838,843.51	235,822.65	
1026	50100000	50100000 Labor Natural Account	2,881,498.07	162,278.03	2,719,220.04	162,278.03	B6018
1026	50100001	50100001 Labor Expense Accrual	83,572.72	(17,819.32)	101,392.04	(17,819.32)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	(11,415.16)	15,510.76	(11,415.16)	B6011
1026	50101200	50101200 Labor Oper Pumping	1,065,895.26	(21,314.66)	1,087,209.92	(21,314.66)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	197,120.03	(13,694.81)	210,814.84	(13,694.81)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	57.54	57.54	-	57.54	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	571,414.73	35,129.06	536,285.67	35,129.06	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	338,117.11	(58,647.71)	396,764.82	(58,647.71)	B6017
1026	50101600	50101600 Labor Oper Admin & General	825,944.23	(169,439.36)	995,383.59	(169,439.36)	B6018
1026	50102200	50102200 Labor Maint Pumping	135.23	135.23	-	135.23	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,635.32	1,258.80	376.52	1,258.80	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	96,477.77	(9,738.58)	106,216.35	(9,738.58)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	158,261.02	(5,476.45)	163,737.47	(5,476.45)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	161,240.60	(32,018.45)	193,259.05	(32,018.45)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	165,684.79	(14,172.26)	179,857.05	(14,172.26)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(2,335,358.84)	(141,431.55)	(2,193,927.29)	(141,431.55)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	325,348.38	(127,756.34)	453,104.72	(127,756.34)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	62,064.02	6,552.37	55,511.65	6,552.37	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	13,609.40	(19,395.85)	33,005.25	(19,395.85)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	26,240.33	9,056.43	17,183.90	9,056.43	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	5,131.74	3,896.83	1,234.91	3,896.83	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	28,442.63	14,496.27	13,946.36	14,496.27	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	30.11	290.22	30.11	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	476.60	310.76	165.84	310.76	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	11,236.60	1,250.93	9,985.67	1,250.93	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	9,835.39	3,423.59	6,411.80	3,423.59	B6016

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	12,270.96	(1,128.36)	13,399.32	(1,128.36)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	7,553.26	4,342.21	3,211.05	4,342.21	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(325,181.99)	127,922.73	(453,104.72)	127,922.73	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	104.39	(251.77)	356.16	(251.77)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	7,482.96	601.12	6,881.84	601.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	4,594.12	1,177.41	3,416.71	1,177.41	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,405.39	(99.53)	1,504.92	(99.53)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	995.58	(910.02)	1,905.60	(910.02)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(104.39)	251.77	(356.16)	251.77	B6018
1026	50171000	50171000 Annual Performance Plan	471,829.88	(5,617.15)	477,447.03	(5,617.15)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(86,059.39)	(9,273.57)	(76,785.82)	(9,273.57)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	54,188.80	21,924.36	32,264.44	21,924.36	B6018
1026	50185000	50185000 Severance	(1,985.62)	(49,145.43)	47,159.81	(49,145.43)	B6018
1026		Total: Salaries and wages	4,845,632.16	(315,477.84)	5,161,110.00	(315,477.84)	
1026	50610000	50610000 Pension Expense	224,950.00	25,278.00	199,672.00	25,278.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(84,813.85)	(12,305.20)	(72,508.65)	(12,305.20)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	2,651.00	50,402.00	(47,751.00)	50,402.00	B6048
1026		Total: Pension expense	142,787.15	63,374.80	79,412.35	63,374.80	
1026	50510000	50510000 PBOP Expense	81,485.50	13,813.75	67,671.75	13,813.75	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(30,133.57)	(6,022.75)	(24,110.82)	(6,022.75)	B6048
1026	50550000	50550000 Group Insurance Expense	1,617,499.93	(59,556.98)	1,677,056.91	(59,556.98)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(618,973.63)	123.20	(619,096.83)	123.20	B6048
1026	50560000	50560000 Health Savings Account Expense	7,004.13	1,551.87	5,452.26	1,551.87	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(1,199,726.00)	3,971.00	(1,203,697.00)	3,971.00	B6048
1026		Total: Group insurance expense	(142,843.64)	(46,119.91)	(96,723.73)	(46,119.91)	
1026	50421000	50421000 401k Expense	210,023.61	(5,952.37)	215,975.98	(5,952.37)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(81,748.48)	(3,918.50)	(77,829.98)	(3,918.50)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	295,024.67	(4,842.03)	299,866.70	(4,842.03)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(104,193.55)	(3,846.33)	(100,347.22)	(3,846.33)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	10,432.78	203.53	10,229.25	203.53	B6048
1026	50426000	50426000 Retiree Medical Expense	25,207.25	(2,131.15)	27,338.40	(2,131.15)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(8,215.03)	701.56	(8,916.59)	701.56	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,785.38)	(15,785.38)	-	(15,785.38)	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	(4,000.00)	4,000.00	(4,000.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	5,000.00	3,500.57	1,499.43	3,500.57	B6045
1026	50450016	50450016 Other Welfare - Admin & General	16,665.15	(3,431.60)	20,096.75	(3,431.60)	B6048
1026	50451000	50451000 Employee Awards	3,837.76	157.65	3,680.11	157.65	B6048
1026	50452000	50452000 Employee Physical Exams	694.04	(1,580.31)	2,274.35	(1,580.31)	B6048
1026	50456000	50456000 Tuition Aid	3,218.60	2,159.60	1,059.00	2,159.60	B6048
1026	50457000	50457000 Training	11,016.95	1,535.52	9,481.43	1,535.52	B6048
1026		Total: Other benefits	371,178.37	(37,229.24)	408,407.61	(37,229.24)	
1026		Total: Employee-related costs	5,216,754.04	(335,452.19)	5,552,206.23	(335,452.19)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	3,127,499.10	(188,665.86)	3,316,164.96	(188,665.86)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	151,390.93	(28,547.14)	179,938.07	(28,547.14)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	406,240.97	(54,931.96)	461,172.93	(54,931.96)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	222,814.35	(24,844.90)	247,659.25	(24,844.90)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	699,656.39	(77,153.79)	776,810.18	(77,153.79)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	356,991.71	213,082.28	143,909.43	213,082.28	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	189,908.87	5,486.95	184,421.92	5,486.95	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	989,475.52	117,040.41	872,435.11	117,040.41	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	299,313.70	17,678.73	281,634.97	17,678.73	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	170,997.71	(232,578.48)	403,576.19	(232,578.48)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	480,347.95	36,317.19	444,030.76	36,317.19	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	230,709.61	(28,716.51)	259,426.12	(28,716.51)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(17,449.52)	(40,086.19)	22,636.67	(40,086.19)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	8,189.64	1,915.12	6,274.52	1,915.12	B6348
1026		Total: Service Company Costs	7,316,086.93	(284,017.59)	7,600,104.52	(284,017.59)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	5,202.23	1,558.35	3,643.88	1,558.35	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	14,204.57	(8,483.73)	22,688.30	(8,483.73)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	9,523.43	(4,888.00)	14,411.43	(4,888.00)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	177,618.77	148,178.46	29,440.31	148,178.46	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(1,385.47)	1,431.31	(1,385.47)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	213,290.46	6,599.30	206,691.16	6,599.30	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	4,647.22	1,511.02	3,136.20	1,511.02	B6353
1026	53154000	53154000 Contract Services - Audit Fees	66,302.06	4,891.06	61,411.00	4,891.06	B6328
1026	53155000	53155000 Contract Services - Legal	323,644.60	26,746.00	296,898.60	26,746.00	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	814,479.18	170,414.99	644,064.19	170,414.99	
1026	52532013	52532013 Electricity - Water Treatment	32,077.25	3,667.26	28,409.99	3,667.26	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	16,590.96	519.91	16,071.05	519.91	B6755
1026	52532016	52532016 Electricity - Admin & General	2,184.02	115.59	2,068.43	115.59	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(36,361.18)	37,551.18	(36,361.18)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,600.00	(200.00)	1,800.00	(200.00)	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	45,746.09	35,517.09	10,229.00	35,517.09	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	85,912.03	75,941.77	9,970.26	75,941.77	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	127.09	(179.50)	306.59	(179.50)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	22,532.08	2,423.32	20,108.76	2,423.32	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	6,870.01	1,007.77	5,862.24	1,007.77	B6755

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52548016	52548016 Heating Oil/Gas - Admin & General	120.98	(47.02)	168.00	(47.02)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(476.45)	476.45	(476.45)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	1,576.47	37.35	1,539.12	37.35	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(185.01)	185.01	(185.01)	B6755
1026	52550016	52550016 Janitorial - Admin & General	59,086.60	3,862.54	55,224.06	3,862.54	B6758
1026	52571011	52571011 Security Service - Source of Supply	27,462.62	(2,645.70)	30,108.32	(2,645.70)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	1,266.45	(588.27)	1,854.72	(588.27)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	2,372.11	759.94	1,612.17	759.94	B6755
1026	52578016	52578016 Trash Removal - Admin & General	5,229.98	1,044.25	4,185.73	1,044.25	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(817.65)	(2,816.93)	1,999.28	(2,816.93)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	2,177.25	27.07	2,150.18	27.07	B6755
1026	52583016	52583016 Water & WW - Admin & General	6,647.63	1,000.63	5,647.00	1,000.63	B6758
1026		Total: Building Maintenance and Services	322,299.70	84,768.37	237,531.33	84,768.37	
1026	52574013	52574013 Telephone - Water Treatment	6,794.64	(7,333.84)	14,128.48	(7,333.84)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	4,501.70	(6,109.47)	10,611.17	(6,109.47)	B6755
1026	52574016	52574016 Telephone - Admin & General	138,939.79	65,228.07	73,711.72	65,228.07	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	820.94	(2,126.63)	2,947.57	(2,126.63)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	1,312.41	(1,655.79)	2,968.20	(1,655.79)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(14,538.10)	12,275.71	(14,538.10)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	33,599.31	(1,251.42)	34,850.73	(1,251.42)	B6758
1026	52574200	52574200 Data Lines - Admin & General	16,262.52	(6,761.48)	23,024.00	(6,761.48)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(337.61)	337.61	(337.61)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	31,755.20	3,975.81	27,779.39	3,975.81	B6758
1026		Total: Telecommunication expenses	231,724.12	28,967.33	202,756.79	28,967.33	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	26.95	15.96	10.99	15.96	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	7,957.15	191.80	7,765.35	191.80	B6758
1026	52566016	52566016 Postage - Admin & General	1,179.95	751.30	428.65	751.30	B6758
1026	52566700	52566700 Printing	5,576.22	(4,099.30)	9,675.52	(4,099.30)	B6758
1026		Total: Postage, printing and stationary	14,740.27	(3,140.24)	17,880.51	(3,140.24)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	258.03	258.03	-	258.03	B6758
1026	52526100	52526100 Credit Line Fees Interco	42,221.82	(2,090.09)	44,311.91	(2,090.09)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	(17.39)	472.55	(17.39)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	209.14	(589.80)	798.94	(589.80)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	6,889.98	1,241.50	5,648.48	1,241.50	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	16,747.40	(1,159.43)	17,906.83	(1,159.43)	B6758
1026	52571500	52571500 Software Licenses	23,720.87	(7,404.77)	31,125.64	(7,404.77)	B6758
1026	52582012	52582012 Uniforms - Pumping	4,105.23	(4,729.72)	8,834.95	(4,729.72)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(706.61)	706.61	(706.61)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	28,216.55	(3,879.43)	32,095.98	(3,879.43)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	7,793.54	2,017.87	5,775.67	2,017.87	B6757
1026	52582016	52582016 Uniforms - Admin & General	12,330.34	(5,456.05)	17,786.39	(5,456.05)	B6757
1026	52599800	52599800 PCard Undistributed	(297.24)	(962.92)	665.68	(962.92)	B6758
1026		Total: Office supplies and services	142,650.82	(23,624.36)	166,275.18	(23,624.36)	
1026	52534000	52534000 Employee Expenses	40,652.12	27,515.18	13,136.94	27,515.18	B6758
1026	52534200	52534200 Conferences & Registration	9,988.56	(157,828.31)	167,816.87	(157,828.31)	B6758
1026	52535000	52535000 Meals Deductible	25,834.07	10,795.99	15,038.08	10,795.99	B6758
1026	52535100	52535100 Meals Non-Deductible	74.63	74.63	-	74.63	B6758
1026	52567000	52567000 Relocation Expenses	89,513.11	(10,091.75)	99,604.86	(10,091.75)	B6758
1026		Total: Employee related expense travel & entertainme	166,062.49	(129,534.26)	295,596.75	(129,534.26)	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,270.01	282.60	1,987.41	282.60	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	(2,017.08)	3,092.53	(2,017.08)	B6201
1026	52001200	52001200 M & S Oper - Pumping	10,401.42	6,341.81	4,059.61	6,341.81	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	62,481.22	(8,512.72)	70,993.94	(8,512.72)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	116,332.01	53,585.66	62,746.35	53,585.66	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,177.19	594.49	1,582.70	594.49	B6207
1026	52001600	52001600 M & S Oper - Admin & General	109,310.07	(26,848.13)	136,158.20	(26,848.13)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	377.14	87.98	377.14	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,066.35	(2,557.84)	3,624.19	(2,557.84)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	7,437.91	410.83	7,027.08	410.83	B6755
1026	52501600	52501600 Misc Oper - Admin & General	46,981.08	(49,724.54)	96,705.62	(49,724.54)	B6758
1026	52514700	52514700 Community Partnerships	45,695.03	(56,005.81)	101,700.84	(56,005.81)	B6758
1026	52514900	52514900 Customer Education	25,265.63	(16,610.84)	41,876.47	(16,610.84)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	15,018.92	15,018.92	-	15,018.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	4,751.85	3,897.16	854.69	3,897.16	B6758
1026	52514909	52514909 Customer Education - Video & Photo	3,093.00	2,593.00	500.00	2,593.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	47,524.19	26,902.55	20,621.64	26,902.55	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	66,268.09	10,478.63	55,789.46	10,478.63	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(1,994.22)	(21,602.31)	19,608.09	(21,602.31)	B6758
1026	52554500	52554500 Lab Supplies	83,673.16	(29,648.66)	113,321.82	(29,648.66)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,859.16)	15,859.16	(15,859.16)	B6758
1026	52564000	52564000 Penalties Nondeductible	273.71	222.85	50.86	222.85	B6758
1026	52568000	52568000 Research & Development	15,605.70	1,314.39	14,291.31	1,314.39	B6758
1026	52579000	52579000 Trustee Fees	2,219.84	172.50	2,047.34	172.50	B6758
1026	52585000	52585000 Discounts Available	(38,087.63)	(18,502.09)	(19,585.54)	(18,502.09)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	802.00	630.03	171.97	630.03	B6758
1026		Total: Miscellaneous expenses	630,107.10	(125,185.56)	755,292.66	(125,185.56)	

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	54110016	54110016 Rents-Real Property - Admin & General	7,804.60	1,155.75	6,648.85	1,155.75	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,911.05	(46,863.83)	51,774.88	(46,863.83)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	12,715.65	(45,613.25)	58,328.90	(45,613.25)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	972,927.51	(37,500.82)	1,010,428.33	(37,500.82)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	150.81	150.81	-	150.81	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	21,732.67	20,763.45	969.22	20,763.45	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	115.18	(615.29)	730.47	(615.29)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	9,968.48	(7,112.71)	17,081.19	(7,112.71)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	4,530.12	(169.72)	4,699.84	(169.72)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	3,698.18	914.23	2,783.95	914.23	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(1,109,009.61)	162,137.60	(1,271,147.21)	162,137.60	B6508
1026	55010100	55010100 Transportation Lease Costs	37,662.66	(3,568.27)	41,230.93	(3,568.27)	B6508
1026	55010200	55010200 Transportation Lease Fuel	276,874.92	61,235.23	215,639.69	61,235.23	B6508
1026	55010300	55010300 Transportation Lease Maint	146,589.94	(201,322.06)	347,912.00	(201,322.06)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	3,372.87	1,494.07	1,878.80	1,494.07	B6508
1026		Total: Transportation	368,671.91	(3,544.30)	372,216.21	(3,544.30)	
1026		Total: Operating supplies and services	2,703,451.24	(46,491.28)	2,749,942.52	(46,491.28)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	303,522.36	(352,879.95)	656,402.31	(352,879.95)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	9,275.51	(6,082.36)	15,357.87	(6,082.36)	B6707
1026		Total: Uncollectible accounts expense	312,797.87	(358,962.31)	671,760.18	(358,962.31)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	83,090.92	(11,349.78)	94,440.70	(11,349.78)	B6757
1026	52520000	52520000 Collection Agencies	(135.60)	197.74	(333.34)	197.74	B6757
1026		Total: Customer accounting, other	82,955.32	(8,433.07)	91,388.39	(8,433.07)	
1026	55110000	55110000 Insurance Vehicle	18,860.89	(2,080.14)	20,941.03	(2,080.14)	B6568
1026	55710000	55710000 Insurance General Liabilty	549,155.40	66,107.57	483,047.83	66,107.57	B6578
1026	55720000	55720000 Insurance Workers Compensation	28,469.46	704.14	27,765.32	704.14	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(10,774.81)	662.04	(11,436.85)	662.04	B6588
1026	55730000	55730000 Insurance Other	8,705.15	(2,426.72)	11,131.87	(2,426.72)	B6598
1026	55740000	55740000 Insurance Property	217,685.51	23,392.37	194,293.14	23,392.37	B6598
1026		Total: Insurance other than group	812,101.60	86,359.26	725,742.34	86,359.26	
1026	62002100	62002100 M&S Maint - Source of Supply	1,030.02	(1,172.28)	2,202.30	(1,172.28)	B6202
1026	62002200	62002200 M&S Maint - Pumping	193,760.70	69,294.39	124,466.31	69,294.39	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	56,945.92	(15,139.19)	72,085.11	(15,139.19)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	161,431.28	(6,822.60)	168,253.88	(6,822.60)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	21,854.91	13,200.08	8,654.83	13,200.08	B6208
1026	62502200	62502200 Misc Maint - Pumping	10,970.73	3,855.50	7,115.23	3,855.50	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	25,865.24	(6,842.76)	32,708.00	(6,842.76)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	28,509.52	23,330.18	5,179.34	23,330.18	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	19,501.35	3,673.30	15,828.05	3,673.30	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	176,572.99	(121,025.87)	297,598.86	(121,025.87)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	13,823.50	(4,252.82)	18,076.32	(4,252.82)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	26,409.30	8,559.16	17,850.14	8,559.16	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(5,892.80)	5,892.80	(5,892.80)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,205.00	5,135.69	69.31	5,135.69	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	44,442.50	(3,257.50)	47,700.00	(3,257.50)	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	50,063.13	675.95	49,387.18	675.95	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	106,043.46	26,281.75	79,761.71	26,281.75	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	189,724.07	(140,525.30)	330,249.37	(140,525.30)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	66,378.10	42,978.05	23,400.05	42,978.05	B6358
1026		Total: Maintenance supplies and services	1,199,997.86	(110,190.93)	1,310,188.79	(110,190.93)	
1026	88101000	88101000 Capital Movements - UP	21,462,451.97	12,524,711.87	8,937,740.10	12,524,711.87	B6758
1026	88106000	88106000 Capital Movements - CCNC	(3,807,673.57)	(17,860,732.39)	14,053,058.82	(17,860,732.39)	B6758
1026	88107000	88107000 Capital Movements - CWIP	7,466,388.23	6,303,197.13	1,163,191.10	6,303,197.13	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(207,022.60)	(193,729.11)	(13,293.49)	(193,729.11)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(672,791.41)	(1,385,115.05)	712,323.64	(1,385,115.05)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(614,833.55)	(614,833.55)	-	(614,833.55)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	188,082.67	2,186,749.50	(1,998,666.83)	2,186,749.50	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	5,682.00	890,206.05	(884,524.05)	890,206.05	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	2,082,815.23	(1,324,039.89)	3,406,855.12	(1,324,039.89)	B6758
1026	88257100	88257100 Capital Movements - RWIP	130,563.63	(102,864.76)	233,428.39	(102,864.76)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(428,928.34)	(43,984.24)	(384,944.10)	(43,984.24)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	29,298.07	29,298.07	-	29,298.07	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(387,178.82)	(206,984.69)	(180,194.13)	(206,984.69)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	2,800.00	144,164.00	(141,364.00)	144,164.00	B6758
1026	88900000	88900000 Capital Movements - Settlement	(25,249,653.51)	(346,042.94)	(24,903,610.57)	(346,042.94)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	21,718,811.02	(821,365.46)	22,540,176.48	(821,365.46)	
1026	68011000	68011000 Depreciation Exp - UPIS General	9,014,125.02	(359,620.52)	9,373,745.54	(359,620.52)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	1,152,503.64	1,152,503.64	-	1,152,503.64	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(443,512.16)	(443,512.16)	-	(443,512.16)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(65,152.51)	(2,230.67)	(62,921.84)	(2,230.67)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(207,564.53)	(7,356.35)	(200,208.18)	(7,356.35)	B403
1026		Total: Depreciation	9,450,399.46	339,783.94	9,110,615.52	339,783.94	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(46,393.05)	46,393.05	(46,393.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	1,022.67	(545.44)	1,568.11	(545.44)	B4071
1026		Total: Amortization	1,022.67	(46,938.49)	47,961.16	(46,938.49)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	733,157.21	53,491.43	679,665.78	53,491.43	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(5,547.42)	(154.44)	(5,392.98)	(154.44)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(26,744.80)	(976.57)	(25,768.23)	(976.57)	B403

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Removal costs, net	700,864.99	52,360.42	648,504.57	52,360.42	
1026		Total: Depreciation and amortization	10,152,287.12	345,205.87	9,807,081.25	345,205.87	
1026	69011000	69011000 FIT - Current	1,086,557.24	(11,082.76)	1,097,640.00	(11,082.76)	B40910
1026		Total: Current federal income taxes - operating	1,086,557.24	(11,082.76)	1,097,640.00	(11,082.76)	
1026	69021000	69021000 SIT - Current	262,829.48	(59,883.52)	322,713.00	(59,883.52)	B40911
1026		Total: Current state income taxes - operating	262,829.48	(59,883.52)	322,713.00	(59,883.52)	
1026		Total: Current income taxes - operating	1,349,386.72	(70,966.28)	1,420,353.00	(70,966.28)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	2,096,666.07	(2,096,666.07)	2,096,666.07	B41010
1026	69065000	69065000 Deferred FIT - Other	21,803.34	(2,045,165.66)	2,066,969.00	(2,045,165.66)	B41010
1026		Total: Deferred federal income tax expense	21,803.34	51,500.41	(29,697.07)	51,500.41	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	130,544.22	(130,544.22)	130,544.22	B41011
1026	69073500	69073500 Deferred SIT - Other	646,280.16	(112,719.84)	759,000.00	(112,719.84)	B41011
1026		Total: Deferred state income tax expense	646,280.16	17,824.38	628,455.78	17,824.38	
1026		Total: Deferred taxes	668,083.50	69,324.79	598,758.71	69,324.79	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(5,067.49)	(700.49)	(4,367.00)	(700.49)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(33,014.18)	29,784.82	(62,799.00)	29,784.82	B41211
1026		Total: Amortization of investment tax credits	(38,081.67)	29,084.33	(67,166.00)	29,084.33	
1026		Total: Incomes Taxes -Operating	1,979,388.55	27,442.84	1,951,945.71	27,442.84	
1026	68520000	68520000 Property Taxes	3,104,471.45	158,925.93	2,945,545.52	158,925.93	B40811
1026	68532000	68532000 FUTA	4,704.57	(129.05)	4,833.62	(129.05)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,448.33)	(23.80)	(1,424.53)	(23.80)	B40812
1026	68533000	68533000 FICA	549,652.41	(30,535.11)	580,187.52	(30,535.11)	B40812
1026	68533100	68533100 FICA Cap Credits	(200,942.47)	(2,226.27)	(198,716.20)	(2,226.27)	B40812
1026	68535000	68535000 SUTA	2,323.98	(3,797.61)	6,121.59	(3,797.61)	B40812
1026	68535100	68535100 SUTA Cap Credits	(408.48)	141.67	(550.15)	141.67	B40812
1026	68543000	68543000 Other Taxes and Licenses	703,730.09	65,730.09	638,000.00	65,730.09	B40813
1026	68544000	68544000 Gross Receipts Tax	767,658.75	(5,647.97)	773,306.72	(5,647.97)	B40813
1026	68545000	68545000 Utility Reg Assessment	214,594.87	26,665.79	187,929.08	26,665.79	B40810
1026		Total: General taxes	5,144,336.84	209,103.67	4,935,233.17	209,103.67	
1026		Total: Operating expenses, net	38,994,823.53	(239,613.08)	39,234,436.61	(239,613.08)	
1026		Total: Operating Income (loss)	(17,140,509.70)	(1,570,760.75)	(15,569,748.95)	(1,570,760.75)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(129,521.15)	7,375.57	(136,896.72)	7,375.57	B420
1026		Total: Allowance for funds used during construction	(129,521.15)	7,375.57	(136,896.72)	7,375.57	
1026	71511000	71511000 M&J Revenues	(59,562.83)	(1,567.53)	(57,995.30)	(1,567.53)	B415
1026	71521000	71521000 M&J Expenses	63,898.41	15,412.31	48,486.10	15,412.31	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(53,485.48)	53,485.48	(53,485.48)	B426
1026		Total: Other miscellaneous income	4,335.58	(39,640.70)	43,976.28	(39,640.70)	
1026		Total: Other Income	(125,423.32)	(7,522.91)	(117,900.41)	(7,522.91)	
1026	75840000	75840000 Lobbying Expenses	6,179.72	(42,588.78)	48,768.50	(42,588.78)	B426
1026		Total: Other miscellaneous deductions	6,179.72	(42,588.78)	48,768.50	(42,588.78)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	4,772.00	(4,772.00)	4,772.00	B40920
1026		Total: Current federal income taxes - non-operating	-	4,772.00	(4,772.00)	4,772.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	1,320.00	(1,320.00)	1,320.00	B40920
1026		Total: Current state income taxes - non-operating	-	1,320.00	(1,320.00)	1,320.00	
1026		Total: Other Deductions	6,179.72	(36,496.78)	42,676.50	(36,496.78)	
1026	81010000	81010000 Interest Long Term Debt	409,640.00	-	409,640.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	3,645,497.13	307,423.61	3,338,073.52	307,423.61	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	16,984.25	1,429.83	15,554.42	1,429.83	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	25,696.11	-	25,696.11	-	B4273
1026		Total: Interest on long-term debt	4,097,817.49	308,853.44	3,788,964.05	308,853.44	
1026	81315000	81315000 Interest Short Term Debt Intercompany	63,664.01	(1,691.91)	65,355.92	(1,691.91)	B4272
1026		Total: Interest on short-term debt	63,664.01	(1,691.91)	65,355.92	(1,691.91)	
1026	81500000	81500000 Interest Other	-	23,732.49	(23,732.49)	23,732.49	B4275
1026		Total: Other interest expense	-	23,732.49	(23,732.49)	23,732.49	
1026	85000000	85000000 AFUDC Debt	(142,993.08)	(17,818.30)	(125,174.78)	(17,818.30)	B420
1026		Total: Allowance for borrowed funds used during cons	(142,993.08)	(17,818.30)	(125,174.78)	(17,818.30)	
1026	82010000	82010000 Amortize Debt Disc & Exp	2,068.02	(1.25)	2,069.27	(1.25)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	69,592.18	4,740.18	64,852.00	4,740.18	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	18,247.27	3,852.01	14,395.26	3,852.01	B428
1026		Total: Amortization of debt expense	89,907.47	8,590.94	81,316.53	8,590.94	
1026		Total: Interest Charges	4,108,395.89	321,666.66	3,786,729.23	321,666.66	
1026		Total: Other Income (Expenses)	3,989,152.29	277,646.97	3,711,505.32	277,646.97	
1026		Total: Income (loss) before income taxes	(13,151,357.41)	(1,293,113.78)	(11,858,243.63)	(1,293,113.78)	
1026		Total: Net income (loss)	(13,151,357.41)	(1,293,113.78)	(11,858,243.63)	(1,293,113.78)	
1026		Total: Net Income Available to common stockholders	(13,151,357.41)	(1,293,113.78)	(11,858,243.63)	(1,293,113.78)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	B438
1026		Total: Common Dividends	6,464,489.98	1,100,338.72	5,364,151.26	1,100,338.72	
1026		Total: PROFIT & LOSS STATEMENT	(6,686,867.43)	(192,775.06)	(6,494,092.37)	(192,775.06)	

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of December 31, 2022

Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(21,817,701.71)	(769,033.17)	(21,048,668.54)	(769,033.17)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(6,785,426.29)	(97,458.58)	(6,687,967.71)	(97,458.58)	B4611
1026	40112000	40112000 Residential Sales Unbilled	44,162.14	304,017.52	(259,855.38)	304,017.52	B4611
1026		Total: Water revenues - residential	(28,558,965.86)	(562,475.86)	(27,996,490.00)	(562,475.86)	
1026	40121000	40121000 Commercial Sales Billed	(15,830,746.63)	(429,328.49)	(15,401,418.14)	(429,328.49)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(4,921,199.71)	(35,529.63)	(4,885,670.08)	(35,529.63)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	293.94	293.94	-	293.94	B460
1026	40122000	40122000 Commercial Sales Unbilled	(22,763.03)	117,426.74	(140,189.77)	117,426.74	B4612
1026		Total: Water revenues - commercial	(20,774,415.43)	(347,162.99)	(20,427,252.44)	(347,162.99)	
1026	40131000	40131000 Industrial Sales Billed	(4,053,768.12)	(237,923.51)	(3,815,844.61)	(237,923.51)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(1,253,919.18)	(50,988.01)	(1,202,931.17)	(50,988.01)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(135,399.75)	(110,737.50)	(24,662.25)	(110,737.50)	B4613
1026		Total: Water revenues - industrial	(5,443,087.05)	(399,621.84)	(5,043,465.21)	(399,621.84)	
1026	40141000	40141000 Public Fire Billed	20.50	20.50	-	20.50	B4621
1026	40145000	40145000 Private Fire Billed	(2,640,327.62)	(78,061.97)	(2,562,265.65)	(78,061.97)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(840,901.61)	(13,701.27)	(827,200.34)	(13,701.27)	B4622
1026	40146000	40146000 Private Fire Unbilled	(5,308.38)	(5,308.38)	-	(5,308.38)	B4622
1026		Total: Water revenues - private fire	(3,486,537.61)	(97,071.62)	(3,389,465.99)	(97,071.62)	
1026	40151000	40151000 Public Authority Billed	(3,107,070.12)	(105,334.74)	(3,001,735.38)	(105,334.74)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(964,732.30)	(10,995.89)	(953,736.41)	(10,995.89)	B4614
1026	40152000	40152000 Public Authority Unbilled	(5,403.24)	8,285.87	(13,689.11)	8,285.87	B4614
1026		Total: Water revenues - public authority	(4,077,205.66)	(108,044.76)	(3,969,160.90)	(108,044.76)	
1026	40161000	40161000 Sales for Resale Billed	(944,634.11)	(20,992.89)	(923,641.22)	(20,992.89)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(293,921.07)	(711.55)	(293,209.52)	(711.55)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(83,968.18)	(83,947.35)	(20.83)	(83,947.35)	B466
1026		Total: Water revenues - sales for resale	(1,322,523.36)	(105,651.79)	(1,216,871.57)	(105,651.79)	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	3,993,020.11	(18,174.29)	4,011,194.40	(18,174.29)	B474
1026		Total: Water revenues - other	3,992,955.11	(18,239.29)	4,011,194.40	(18,239.29)	
1026		Total: Water revenues	(59,669,759.36)	(1,638,247.65)	(58,031,511.71)	(1,638,247.65)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(387,205.59)	(354,799.14)	(32,406.45)	(354,799.14)	B470
1026	40310200	40310200 Other Revenue - Rent	(212,792.17)	(8,562.26)	(204,229.91)	(8,562.26)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(39,960.00)	(6,800.00)	(33,160.00)	(6,800.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(241,925.00)	(13,666.14)	(228,258.86)	(13,666.14)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(17,561.27)	(294.55)	(17,266.72)	(294.55)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(248,792.00)	4,905.00	(253,697.00)	4,905.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(625.00)	330.98	(955.98)	330.98	B471
1026		Total: Other revenues	(1,148,861.03)	(378,886.11)	(769,974.92)	(378,886.11)	
1026		Total: Operating revenues	(60,818,620.39)	(2,017,133.76)	(58,801,486.63)	(2,017,133.76)	
1026	51010000	51010000 Purchased Water	116,356.81	3,245.30	113,111.51	3,245.30	B6101
1026		Total: Purchased water	116,356.81	3,245.30	113,111.51	3,245.30	
1026	51510011	51510011 Purchased Power - Source of Supply	28,865.47	5,725.48	23,139.99	5,725.48	B6151
1026	51510012	51510012 Purchased Power - Pumping	2,610,975.53	342,544.02	2,268,431.51	342,544.02	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	97,434.57	8,483.54	88,951.03	8,483.54	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	31,821.53	14,968.01	16,853.52	14,968.01	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(829,075.09)	(1,029,775.56)	200,700.47	(1,029,775.56)	B6158
1026	51520000	51520000 Fuel for Power Production	3,339.46	2,194.85	1,144.61	2,194.85	B6161
1026		Total: Fuel and power	1,943,361.47	(655,859.66)	2,599,221.13	(655,859.66)	
1026	51800000	51800000 Chemicals	1,963,664.95	856,967.46	1,106,697.49	856,967.46	B6183
1026		Total: Chemicals	1,963,664.95	856,967.46	1,106,697.49	856,967.46	
1026	51110000	51110000 Waste Disposal	524,875.35	148,562.39	376,312.96	148,562.39	B6753
1026		Total: Waste disposal	524,875.35	148,562.39	376,312.96	148,562.39	
1026		Total: Production costs	4,548,258.58	352,915.49	4,195,343.09	352,915.49	
1026	50100000	50100000 Labor Natural Account	3,289,614.55	134,474.95	3,155,139.60	134,474.95	B6018
1026	50100001	50100001 Labor Expense Accrual	11,563.31	11,295.11	268.20	11,295.11	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	(14,555.12)	18,650.72	(14,555.12)	B6011
1026	50101200	50101200 Labor Oper Pumping	1,157,922.84	(7,511.67)	1,165,434.51	(7,511.67)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	213,057.85	(12,923.83)	225,981.68	(12,923.83)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	57.54	57.54	-	57.54	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	614,939.05	39,849.48	575,089.57	39,849.48	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	367,957.51	(61,314.44)	429,271.95	(61,314.44)	B6017
1026	50101600	50101600 Labor Oper Admin & General	895,183.87	(184,435.84)	1,079,619.71	(184,435.84)	B6018
1026	50102200	50102200 Labor Maint Pumping	146.47	146.47	-	146.47	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,426.75	1,050.23	376.52	1,050.23	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	103,978.93	(8,105.26)	112,084.19	(8,105.26)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	170,317.59	(6,143.91)	176,461.50	(6,143.91)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	175,772.21	(26,961.38)	202,733.59	(26,961.38)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	166,406.60	(15,599.17)	182,005.77	(15,599.17)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(2,537,922.95)	(152,360.13)	(2,385,562.82)	(152,360.13)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	347,245.26	(146,979.56)	494,224.82	(146,979.56)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	73,192.11	8,355.72	64,836.39	8,355.72	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	17,175.23	(16,697.02)	33,872.25	(16,697.02)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	33,440.38	9,882.28	23,558.10	9,882.28	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	8,601.34	7,254.98	1,346.36	7,254.98	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	35,351.85	18,747.49	16,604.36	18,747.49	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	320.33	30.11	290.22	30.11	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	476.60	310.76	165.84	310.76	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	13,002.77	1,356.55	11,646.22	1,356.55	B6016

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Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	11,477.95	3,102.52	8,375.43	3,102.52	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	12,708.57	(1,760.77)	14,469.34	(1,760.77)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	16,115.32	12,888.69	3,226.63	12,888.69	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(347,078.87)	147,145.95	(494,224.82)	147,145.95	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	1,296.27	940.11	356.16	940.11	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	12,966.88	1,169.84	11,797.04	1,169.84	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	7,026.35	678.52	6,347.83	678.52	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	1,405.39	(510.89)	1,916.28	(510.89)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(363.84)	363.84	(363.84)	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	3,522.81	(439.59)	3,962.40	(439.59)	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	22.48	22.48	-	22.48	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	350.92	350.92	-	350.92	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(1,296.27)	(940.11)	(356.16)	(940.11)	B6018
1026	50171000	50171000 Annual Performance Plan	506,139.67	(7,809.43)	513,949.10	(7,809.43)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(93,319.82)	(9,711.78)	(83,608.04)	(9,711.78)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	89,880.25	43,853.49	46,026.76	43,853.49	B6018
1026	50185000	50185000 Severance	(1,985.62)	(81,827.67)	79,842.05	(81,827.67)	B6018
1026		Total: Salaries and wages	5,382,597.48	(314,450.44)	5,697,047.92	(314,450.44)	
1026	50610000	50610000 Pension Expense	245,400.00	27,576.00	217,824.00	27,576.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(91,958.98)	(13,119.37)	(78,839.61)	(13,119.37)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	2,892.00	54,984.00	(52,092.00)	54,984.00	B6048
1026		Total: Pension expense	156,333.02	69,440.63	86,892.39	69,440.63	
1026	50510000	50510000 PBOP Expense	88,897.50	15,025.25	73,872.25	15,025.25	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(32,902.30)	(6,650.11)	(26,252.19)	(6,650.11)	B6048
1026	50550000	50550000 Group Insurance Expense	1,597,091.41	(139,007.63)	1,736,099.04	(139,007.63)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(604,398.59)	32,054.29	(636,452.88)	32,054.29	B6048
1026	50560000	50560000 Health Savings Account Expense	7,191.63	1,739.37	5,452.26	1,739.37	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(1,308,792.00)	4,332.00	(1,313,124.00)	4,332.00	B6048
1026		Total: Group insurance expense	(252,912.35)	(92,506.83)	(160,405.52)	(92,506.83)	
1026	50421000	50421000 401k Expense	229,227.39	(6,203.25)	235,430.64	(6,203.25)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(87,953.19)	(2,896.74)	(85,056.45)	(2,896.74)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	323,038.85	(4,875.55)	327,914.40	(4,875.55)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(113,064.35)	(3,199.92)	(109,864.43)	(3,199.92)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	11,460.29	163.11	11,297.18	163.11	B6048
1026	50426000	50426000 Retiree Medical Expense	27,566.44	(1,801.33)	29,367.77	(1,801.33)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(8,912.92)	835.35	(9,748.27)	835.35	B6048
1026	50450012	50450012 Other Welfare - Pumping	(15,442.82)	(15,442.82)	-	(15,442.82)	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	(4,000.00)	4,000.00	(4,000.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	5,000.00	5,000.00	-	5,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	17,962.85	(18,907.19)	36,870.04	(18,907.19)	B6048
1026	50451000	50451000 Employee Awards	3,837.76	157.65	3,680.11	157.65	B6048
1026	50452000	50452000 Employee Physical Exams	694.04	(1,320.84)	2,014.88	(1,320.84)	B6048
1026	50456000	50456000 Tuition Aid	10,275.60	5,539.90	4,735.70	5,539.90	B6048
1026	50457000	50457000 Training	16,191.01	6,385.34	9,805.67	6,385.34	B6048
1026	50458000	50458000 Referral Bonus	1,421.47	1,421.47	-	1,421.47	B6048
1026		Total: Other benefits	421,302.42	(39,144.82)	460,447.24	(39,144.82)	
1026		Total: Employee-related costs	5,707,320.57	(376,661.46)	6,083,982.03	(376,661.46)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	3,439,807.32	(301,909.89)	3,741,717.21	(301,909.89)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	163,454.27	(30,675.03)	194,129.30	(30,675.03)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	437,317.79	(63,536.23)	500,854.02	(63,536.23)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	242,921.62	(36,703.28)	279,624.90	(36,703.28)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	778,510.04	(108,315.14)	886,825.18	(108,315.14)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	401,625.64	223,369.07	178,256.57	223,369.07	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	270,173.26	73,138.82	197,034.44	73,138.82	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	1,063,242.53	106,770.03	956,472.50	106,770.03	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	331,869.04	22,435.14	309,433.90	22,435.14	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	178,790.84	(171,585.59)	350,376.43	(171,585.59)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	517,898.42	39,632.85	478,265.57	39,632.85	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	242,636.88	(44,056.80)	286,693.68	(44,056.80)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(18,604.51)	(34,148.09)	15,543.58	(34,148.09)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(9,893.18)	(16,613.15)	6,719.97	(16,613.15)	B6348
1026		Total: Service Company Costs	8,039,749.96	(342,210.73)	8,381,960.69	(342,210.73)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	65,104.98	61,275.58	3,829.40	61,275.58	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	14,572.67	(8,974.53)	23,547.20	(8,974.53)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	9,523.43	(5,441.39)	14,964.82	(5,441.39)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	248,834.68	202,351.45	46,483.23	202,351.45	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	45.84	(1,385.47)	1,431.31	(1,385.47)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	182,617.48	(219,910.61)	402,528.09	(219,910.61)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	4,960.22	1,257.89	3,702.33	1,257.89	B6353
1026	53154000	53154000 Contract Services - Audit Fees	66,302.06	3,475.06	62,827.00	3,475.06	B6328
1026	53155000	53155000 Contract Services - Legal	380,372.49	60,760.76	319,611.73	60,760.76	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	972,333.85	89,096.74	883,237.11	89,096.74	
1026	52532013	52532013 Electricity - Water Treatment	34,469.59	3,815.29	30,654.30	3,815.29	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	17,519.09	653.70	16,865.39	653.70	B6755
1026	52532016	52532016 Electricity - Admin & General	2,485.33	46.97	2,438.36	46.97	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	(36,361.18)	37,551.18	(36,361.18)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,600.00	(200.00)	1,800.00	(200.00)	B6753

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Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	45,746.09	35,517.09	10,229.00	35,517.09	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	92,264.81	68,704.00	23,560.81	68,704.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	134.81	(184.61)	319.42	(184.61)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	27,263.19	3,333.68	23,929.51	3,333.68	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	8,731.66	1,589.89	7,141.77	1,589.89	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	130.40	(48.25)	178.65	(48.25)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(476.45)	476.45	(476.45)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	1,576.47	37.35	1,539.12	37.35	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	122.71	(62.30)	185.01	(62.30)	B6755
1026	52550016	52550016 Janitorial - Admin & General	53,438.71	(11,450.86)	64,889.57	(11,450.86)	B6758
1026	52571011	52571011 Security Service - Source of Supply	29,796.24	(3,096.83)	32,893.07	(3,096.83)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,136.60	211.13	2,136.60	B6755
1026	52571016	52571016 Security Service - Admin & General	-	207.34	(207.34)	207.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	1,369.02	(625.93)	1,994.95	(625.93)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	2,601.30	797.94	1,803.36	797.94	B6755
1026	52578016	52578016 Trash Removal - Admin & General	6,237.07	1,441.03	4,796.04	1,441.03	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(817.65)	(2,922.07)	2,104.42	(2,922.07)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	2,610.37	(18.49)	2,628.86	(18.49)	B6755
1026	52583016	52583016 Water & WW - Admin & General	7,241.65	1,067.63	6,174.02	1,067.63	B6758
1026		Total: Building Maintenance and Services	338,058.59	63,901.54	274,157.05	63,901.54	
1026	52574013	52574013 Telephone - Water Treatment	7,831.58	(8,025.64)	15,857.22	(8,025.64)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	5,183.88	(6,564.62)	11,748.50	(6,564.62)	B6755
1026	52574016	52574016 Telephone - Admin & General	162,833.80	78,255.43	84,578.37	78,255.43	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	856.14	(2,262.35)	3,118.49	(2,262.35)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(118.10)	118.10	(118.10)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	1,567.42	(1,564.23)	3,131.65	(1,564.23)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	389.17	(13,036.28)	13,425.45	(13,036.28)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	38,050.38	1,200.82	36,849.56	1,200.82	B6758
1026	52574200	52574200 Data Lines - Admin & General	16,482.32	(8,367.30)	24,849.62	(8,367.30)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(337.61)	337.61	(337.61)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(4.11)	4.11	(4.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	36,049.65	5,687.67	30,361.98	5,687.67	B6758
1026		Total: Telecommunication expenses	269,244.34	44,863.68	224,380.66	44,863.68	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	26.95	15.96	10.99	15.96	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	8,502.09	428.14	8,073.95	428.14	B6758
1026	52566016	52566016 Postage - Admin & General	1,182.00	709.85	472.15	709.85	B6758
1026	52566700	52566700 Printing	9,344.57	(338.20)	9,682.77	(338.20)	B6758
1026		Total: Postage, printing and stationary	19,055.61	815.75	18,239.86	815.75	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52512500	52512500 Books & Publications	258.03	258.03	-	258.03	B6758
1026	52526100	52526100 Credit Line Fees Interco	44,773.57	(3,687.27)	48,460.84	(3,687.27)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	455.16	(17.39)	472.55	(17.39)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	297.89	(501.05)	798.94	(501.05)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	7,980.32	155.30	7,825.02	155.30	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	36,308.59	9,030.69	27,277.90	9,030.69	B6758
1026	52571500	52571500 Software Licenses	25,123.04	(10,153.75)	35,276.79	(10,153.75)	B6758
1026	52582012	52582012 Uniforms - Pumping	4,105.23	(5,222.90)	9,328.13	(5,222.90)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(706.61)	706.61	(706.61)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	33,747.74	(2,853.71)	36,601.45	(2,853.71)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	7,973.75	2,065.08	5,908.67	2,065.08	B6757
1026	52582016	52582016 Uniforms - Admin & General	28,324.92	(12,840.81)	41,165.73	(12,840.81)	B6757
1026	52599800	52599800 PCard Undistributed	(1,406.95)	(2,984.99)	1,578.04	(2,984.99)	B6758
1026		Total: Office supplies and services	187,941.29	(27,604.93)	215,546.22	(27,604.93)	
1026	52534000	52534000 Employee Expenses	40,272.08	21,120.20	19,151.88	21,120.20	B6758
1026	52534200	52534200 Conferences & Registration	11,948.56	139,417.69	(127,469.13)	139,417.69	B6758
1026	52535000	52535000 Meals Deductible	30,165.11	8,959.48	21,205.63	8,959.48	B6758
1026	52535100	52535100 Meals Non-Deductible	74.63	74.63	-	74.63	B6758
1026	52567000	52567000 Relocation Expenses	89,717.23	(40,802.23)	130,519.46	(40,802.23)	B6758
1026		Total: Employee related expense travel & entertainme	172,177.61	128,769.77	43,407.84	128,769.77	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,270.01	282.60	1,987.41	282.60	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,075.45	(2,017.08)	3,092.53	(2,017.08)	B6201
1026	52001200	52001200 M & S Oper - Pumping	10,409.07	5,323.29	5,085.78	5,323.29	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	68,297.62	(6,914.08)	75,211.70	(6,914.08)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	135,333.17	66,696.52	68,636.65	66,696.52	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,177.19	(2,166.52)	4,343.71	(2,166.52)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	127,297.77	(96,227.80)	223,525.57	(96,227.80)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	465.12	377.14	87.98	377.14	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,066.35	(2,557.84)	3,624.19	(2,557.84)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	7,470.41	(777.48)	8,247.89	(777.48)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	119,228.90	(63,049.91)	182,278.81	(63,049.91)	B6758
1026	52514700	52514700 Community Partnerships	45,695.03	(153,505.81)	199,200.84	(153,505.81)	B6758
1026	52514900	52514900 Customer Education	51,185.27	(4,713.08)	55,898.35	(4,713.08)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	15,018.92	15,018.92	-	15,018.92	B6758
1026	52514905	52514905 Customer Education Communication - Printed	37,751.85	36,080.99	1,670.86	36,080.99	B6758
1026	52514909	52514909 Customer Education - Video & Photo	3,694.58	3,194.58	500.00	3,194.58	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	53,601.09	27,419.50	26,181.59	27,419.50	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	70,639.92	10,534.54	60,105.38	10,534.54	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(1,994.22)	(21,602.31)	19,608.09	(21,602.31)	B6758
1026	52554500	52554500 Lab Supplies	99,180.98	(15,944.97)	115,125.95	(15,944.97)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(16,199.16)	16,199.16	(16,199.16)	B6758
1026	52564000	52564000 Penalties Nondeductible	273.71	222.85	50.86	222.85	B6758

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Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52568000	52568000 Research & Development	17,024.87	1,413.79	15,611.08	1,413.79	B6758
1026	52579000	52579000 Trustee Fees	2,219.84	(250.00)	2,469.84	(250.00)	B6758
1026	52585000	52585000 Discounts Available	(44,106.62)	(21,955.38)	(22,151.24)	(21,955.38)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	815.59	877.09	(61.50)	877.09	B6758
1026		Total: Miscellaneous expenses	826,091.87	(240,558.55)	1,066,650.42	(240,558.55)	
1026	54110016	54110016 Rents-Real Property - Admin & General	7,896.25	1,161.55	6,734.70	1,161.55	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,991.77	(47,201.57)	52,193.34	(47,201.57)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	12,888.02	(45,945.19)	58,833.21	(45,945.19)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	1,111,863.35	(233,462.73)	1,345,326.08	(233,462.73)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	150.81	150.81	-	150.81	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	31,669.74	25,942.91	5,726.83	25,942.91	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	115.18	(615.29)	730.47	(615.29)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	42,959.12	20,501.18	22,457.94	20,501.18	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(439.17)	439.17	(439.17)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	58.18	58.18	-	58.18	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	5,045.89	346.05	4,699.84	346.05	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	4,269.02	1,485.07	2,783.95	1,485.07	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(1,263,944.24)	362,140.99	(1,626,085.23)	362,140.99	B6508
1026	55010100	55010100 Transportation Lease Costs	40,246.97	(5,224.90)	45,471.87	(5,224.90)	B6508
1026	55010200	55010200 Transportation Lease Fuel	294,921.42	61,064.16	233,857.26	61,064.16	B6508
1026	55010300	55010300 Transportation Lease Maint	213,071.37	(179,741.14)	392,812.51	(179,741.14)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	3,372.87	1,399.99	1,972.88	1,399.99	B6508
1026		Total: Transportation	483,799.68	53,606.11	430,193.57	53,606.11	
1026		Total: Operating supplies and services	3,281,590.86	66,944.92	3,214,645.94	66,944.92	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	334,729.94	(250,557.05)	585,286.99	(250,557.05)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	10,489.46	9,484.36	1,005.10	9,484.36	B6707
1026		Total: Uncollectible accounts expense	345,219.40	(241,072.69)	586,292.09	(241,072.69)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,735.96	(2,735.96)	2,735.96	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	89,511.43	(13,432.10)	102,943.53	(13,432.10)	B6757
1026	52520000	52520000 Collection Agencies	(379.32)	(31.58)	(347.74)	(31.58)	B6757
1026		Total: Customer accounting, other	89,132.11	(10,727.72)	99,859.83	(10,727.72)	
1026	55110000	55110000 Insurance Vehicle	20,575.52	(2,269.24)	22,844.76	(2,269.24)	B6568
1026	55710000	55710000 Insurance General Liabilty	599,108.88	72,038.63	527,070.25	72,038.63	B6578
1026	55711000	55711000 Insurance Casualty Reserve	7,888.70	102,023.99	(94,135.29)	102,023.99	B6578
1026	55720000	55720000 Insurance Workers Compensation	31,140.06	850.62	30,289.44	850.62	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(11,672.93)	648.41	(12,321.34)	648.41	B6588
1026	55730000	55730000 Insurance Other	9,466.89	(2,713.51)	12,180.40	(2,713.51)	B6598
1026	55740000	55740000 Insurance Property	237,234.20	25,032.80	212,201.40	25,032.80	B6598
1026		Total: Insurance other than group	893,741.32	195,611.70	698,129.62	195,611.70	
1026	62002100	62002100 M&S Maint - Source of Supply	2,242.98	(573.81)	2,816.79	(573.81)	B6202
1026	62002200	62002200 M&S Maint - Pumping	230,464.73	67,617.48	162,847.25	67,617.48	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	66,255.01	(54,921.46)	121,176.47	(54,921.46)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	177,277.91	61.39	177,216.52	61.39	B6206
1026	62002600	62002600 M&S Maint - Admin & General	23,667.15	14,056.15	9,611.00	14,056.15	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	333.62	(3,843.83)	4,177.45	(3,843.83)	B6752
1026	62502200	62502200 Misc Maint - Pumping	11,532.44	3,893.26	7,639.18	3,893.26	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	27,738.17	(9,347.63)	37,085.80	(9,347.63)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	30,537.29	23,154.96	7,382.33	23,154.96	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	20,390.75	(25,713.88)	46,104.63	(25,713.88)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	306,754.63	(106,660.15)	413,414.78	(106,660.15)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	18,200.50	(4,203.32)	22,403.82	(4,203.32)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	26,409.30	8,559.16	17,850.14	8,559.16	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	6,597.10	704.30	5,892.80	704.30	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,919.50	5,850.19	69.31	5,850.19	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	44,442.50	(36,132.50)	80,575.00	(36,132.50)	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	59,206.33	7,194.35	52,011.98	7,194.35	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	106,773.46	(71,921.15)	178,694.61	(71,921.15)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	226,661.80	(227,393.62)	454,055.42	(227,393.62)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	249,644.66	225,869.61	23,775.05	225,869.61	B6358
1026		Total: Maintenance supplies and services	1,642,515.97	(185,994.36)	1,828,510.33	(185,994.36)	
1026	88101000	88101000 Capital Movements - UP	22,185,324.89	12,824,171.72	9,361,153.17	12,824,171.72	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,609,533.83	(12,952,881.83)	18,562,415.66	(12,952,881.83)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,332,237.31	2,149,755.02	(817,517.71)	2,149,755.02	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(207,022.60)	(193,394.31)	(13,628.29)	(193,394.31)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(3,331,220.41)	(4,086,602.05)	755,381.64	(4,086,602.05)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	1,848,550.45	4,945,440.90	(3,096,890.45)	4,945,440.90	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	509,202.56	1,757,199.03	(1,247,996.47)	1,757,199.03	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	108,797.00	(1,794,235.95)	1,903,032.95	(1,794,235.95)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	2,708,929.40	(1,342,740.82)	4,051,670.22	(1,342,740.82)	B6758
1026	88257100	88257100 Capital Movements - RWIP	58,173.41	576,028.79	(517,855.38)	576,028.79	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(616,884.45)	(131,793.91)	(485,090.54)	(131,793.91)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	195,714.18	502,794.36	(307,080.18)	502,794.36	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(390,512.54)	68,090.02	(458,602.56)	68,090.02	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	16,935.00	(113,049.00)	129,984.00	(113,049.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(30,027,758.03)	(2,208,781.97)	(27,818,976.06)	(2,208,781.97)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	24,547,528.77	(541,194.85)	25,088,723.62	(541,194.85)	
1026	68011000	68011000 Depreciation Exp - UPIS General	9,847,630.67	(425,336.00)	10,272,966.67	(425,336.00)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	1,271,018.60	1,271,018.60	-	1,271,018.60	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(483,450.33)	(483,450.33)	-	(483,450.33)	B403

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Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(70,949.42)	(2,201.18)	(68,748.24)	(2,201.18)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(226,611.72)	(7,903.20)	(218,708.52)	(7,903.20)	B403
1026		Total: Depreciation	10,337,637.80	352,127.89	9,985,509.91	352,127.89	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(50,610.60)	50,610.60	(50,610.60)	B4071
1026	68258000	68258000 Amortization - Reg Asset	1,115.64	(545.44)	1,661.08	(545.44)	B4071
1026		Total: Amortization	1,115.64	(51,156.04)	52,271.68	(51,156.04)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	801,934.35	57,749.00	744,185.35	57,749.00	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(6,064.63)	(167.24)	(5,897.39)	(167.24)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(29,204.16)	(1,046.06)	(28,158.10)	(1,046.06)	B403
1026		Total: Removal costs, net	766,665.56	56,535.70	710,129.86	56,535.70	
1026		Total: Depreciation and amortization	11,105,419.00	357,507.55	10,747,911.45	357,507.55	
1026	69011000	69011000 FIT - Current	(580,881.67)	(1,983,401.67)	1,402,520.00	(1,983,401.67)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	59,725.00	(59,725.00)	59,725.00	B40910
1026		Total: Current federal income taxes - operating	(580,881.67)	(1,923,676.67)	1,342,795.00	(1,923,676.67)	
1026	69021000	69021000 SIT - Current	(305,407.27)	(147,568.27)	(157,839.00)	(147,568.27)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	(301,913.00)	301,913.00	(301,913.00)	B40911
1026		Total: Current state income taxes - operating	(305,407.27)	(449,481.27)	144,074.00	(449,481.27)	
1026		Total: Current income taxes - operating	(886,288.94)	(2,373,157.94)	1,486,869.00	(2,373,157.94)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	6,916.00	(6,916.00)	6,916.00	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	2,252,585.07	(2,252,585.07)	2,252,585.07	B41010
1026	69065000	69065000 Deferred FIT - Other	1,991,726.87	176,577.87	1,815,149.00	176,577.87	B41010
1026		Total: Deferred federal income tax expense	1,991,726.87	2,436,078.94	(444,352.07)	2,436,078.94	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	1,228.00	(1,228.00)	1,228.00	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	140,000.22	(140,000.22)	140,000.22	B41011
1026	69073500	69073500 Deferred SIT - Other	1,018,152.29	330,367.29	687,785.00	330,367.29	B41011
1026		Total: Deferred state income tax expense	1,018,152.29	471,595.51	546,556.78	471,595.51	
1026		Total: Deferred taxes	3,009,879.16	2,907,674.45	102,204.71	2,907,674.45	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(4,764.00)	-	(4,764.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(31,037.00)	37,471.00	(68,508.00)	37,471.00	B41211
1026		Total: Amortization of investment tax credits	(35,801.00)	37,471.00	(73,272.00)	37,471.00	
1026		Total: Incomes Taxes -Operating	2,087,789.22	571,987.51	1,515,801.71	571,987.51	
1026	68520000	68520000 Property Taxes	3,416,033.90	180,578.01	3,235,455.89	180,578.01	B40811
1026	68532000	68532000 FUTA	4,746.58	(87.04)	4,833.62	(87.04)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,490.06)	(65.53)	(1,424.53)	(65.53)	B40812
1026	68533000	68533000 FICA	601,262.71	(29,848.60)	631,111.31	(29,848.60)	B40812
1026	68533100	68533100 FICA Cap Credits	(215,839.55)	(516.18)	(215,323.37)	(516.18)	B40812
1026	68535000	68535000 SUTA	2,335.88	(3,785.71)	6,121.59	(3,785.71)	B40812
1026	68535100	68535100 SUTA Cap Credits	(419.10)	131.05	(550.15)	131.05	B40812
1026	68543000	68543000 Other Taxes and Licenses	764,705.09	42,604.09	722,101.00	42,604.09	B40813
1026	68544000	68544000 Gross Receipts Tax	846,683.00	12,651.53	834,031.47	12,651.53	B40813
1026	68545000	68545000 Utility Reg Assessment	234,103.49	29,089.95	205,013.54	29,089.95	B40810
1026		Total: General taxes	5,652,121.94	230,751.57	5,421,370.37	230,751.57	
1026		Total: Operating expenses, net	43,392,858.93	619,051.78	42,773,807.15	619,051.78	
1026		Total: Operating Income (loss)	(17,425,761.46)	(1,398,081.98)	(16,027,679.48)	(1,398,081.98)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	
1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(146,015.35)	15,090.71	(161,106.06)	15,090.71	B420
1026		Total: Allowance for funds used during construction	(146,015.35)	15,090.71	(161,106.06)	15,090.71	
1026	71511000	71511000 M&J Revenues	(59,562.83)	6,307.74	(65,870.57)	6,307.74	B415
1026	71521000	71521000 M&J Expenses	68,267.73	15,747.30	52,520.43	15,747.30	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(44,238.47)	44,238.47	(44,238.47)	B426
1026		Total: Other miscellaneous income	8,704.90	(22,183.43)	30,888.33	(22,183.43)	
1026		Total: Other Income	(137,548.20)	17,649.50	(155,197.70)	17,649.50	
1026	75840000	75840000 Lobbying Expenses	67,161.97	18,078.15	49,083.82	18,078.15	B426
1026	75841000	75841000 Political Contributiions	-	(20,000.00)	20,000.00	(20,000.00)	B426
1026		Total: Other miscellaneous deductions	67,161.97	(1,921.85)	69,083.82	(1,921.85)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	-	-	-	B40920
1026		Total: Current federal income taxes - non-operating	-	-	-	-	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	-	-	-	B40920
1026		Total: Current state income taxes - non-operating	-	-	-	-	
1026		Total: Other Deductions	67,161.97	(1,921.85)	69,083.82	(1,921.85)	
1026	81010000	81010000 Interest Long Term Debt	446,880.00	-	446,880.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	3,983,873.15	325,965.28	3,657,907.87	325,965.28	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	18,577.55	1,560.97	17,016.58	1,560.97	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	28,032.12	-	28,032.12	-	B4273
1026		Total: Interest on long-term debt	4,477,362.82	327,526.25	4,149,836.57	327,526.25	
1026	81315000	81315000 Interest Short Term Debt Intercompany	93,416.33	25,833.83	67,582.50	25,833.83	B4272
1026		Total: Interest on short-term debt	93,416.33	25,833.83	67,582.50	25,833.83	
1026	81500000	81500000 Interest Other	-	(131,359.77)	131,359.77	(131,359.77)	B4275
1026		Total: Other interest expense	-	(131,359.77)	131,359.77	(131,359.77)	
1026	85000000	85000000 AFUDC Debt	(161,202.97)	(27,632.82)	(133,570.15)	(27,632.82)	B420
1026		Total: Allowance for borrowed funds used during cons	(161,202.97)	(27,632.82)	(133,570.15)	(27,632.82)	
1026	82010000	82010000 Amortize Debt Disc & Exp	2,255.99	(1.37)	2,257.36	(1.37)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	76,056.56	5,088.72	70,967.84	5,088.72	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	19,818.49	4,114.57	15,703.92	4,114.57	B428
1026		Total: Amortization of debt expense	98,131.04	9,201.92	88,929.12	9,201.92	
1026		Total: Interest Charges	4,507,707.22	203,569.41	4,304,137.81	203,569.41	
1026		Total: Other Income (Expenses)	4,437,320.99	219,297.06	4,218,023.93	219,297.06	
1026		Total: Income (loss) before income taxes	(12,988,440.47)	(1,178,784.92)	(11,809,655.55)	(1,178,784.92)	
1026		Total: Net income (loss)	(12,988,440.47)	(1,178,784.92)	(11,809,655.55)	(1,178,784.92)	
1026		Total: Net Income Available to common stockholders	(12,988,440.47)	(1,178,784.92)	(11,809,655.55)	(1,178,784.92)	

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Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	9,627,963.80	1,237,881.06	8,390,082.74	1,237,881.06	B438
1026		Total: Common Dividends	9,627,963.80	1,237,881.06	8,390,082.74	1,237,881.06	
1026		Total: PROFIT & LOSS STATEMENT	(3,360,476.67)	59,096.14	(3,419,572.81)	59,096.14	

Tennessee American Water Company
Trial Balance as of January 31, 2023

Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,820,006.82)	(83,758.19)	(1,736,248.63)	(83,758.19)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(633,499.50)	(66,293.22)	(567,206.28)	(66,293.22)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(171,044.23)	(280,495.27)	109,451.04	(280,495.27)	B4611
1026		Total: Water revenues - residential	(2,624,550.55)	(430,546.68)	(2,194,003.87)	(430,546.68)	
1026	40121000	40121000 Commercial Sales Billed	(1,262,956.22)	(10,494.49)	(1,252,461.73)	(10,494.49)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(436,665.43)	(28,005.53)	(408,659.90)	(28,005.53)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(57,809.89)	(99,733.84)	41,923.95	(99,733.84)	B4612
1026		Total: Water revenues - commercial	(1,757,431.54)	(138,233.86)	(1,619,197.68)	(138,233.86)	
1026	40131000	40131000 Industrial Sales Billed	(489,618.45)	(162,795.81)	(326,822.64)	(162,795.81)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(166,214.97)	(59,703.49)	(106,511.48)	(59,703.49)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	107,504.57	94,401.12	13,103.45	94,401.12	B4613
1026		Total: Water revenues - industrial	(548,328.85)	(128,098.18)	(420,230.67)	(128,098.18)	
1026	40141000	40141000 Public Fire Billed	-	-	-	-	B4621
1026	40145000	40145000 Private Fire Billed	(231,895.52)	(12,334.78)	(219,560.74)	(12,334.78)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(85,955.89)	(13,679.07)	(72,276.82)	(13,679.07)	B4622
1026	40146000	40146000 Private Fire Unbilled	(457.94)	(457.94)	-	(457.94)	B4622
1026		Total: Water revenues - private fire	(318,309.35)	(26,471.79)	(291,837.56)	(26,471.79)	
1026	40151000	40151000 Public Authority Billed	(262,616.91)	(27,526.23)	(235,090.68)	(27,526.23)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(90,330.83)	(13,714.54)	(76,616.29)	(13,714.54)	B4614
1026	40152000	40152000 Public Authority Unbilled	(6,408.65)	(28,414.41)	22,005.76	(28,414.41)	B4614
1026		Total: Water revenues - public authority	(359,356.39)	(69,655.18)	(289,701.21)	(69,655.18)	
1026	40161000	40161000 Sales for Resale Billed	(187,340.88)	(111,589.52)	(75,751.36)	(111,589.52)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(62,087.36)	(37,399.98)	(24,687.38)	(37,399.98)	B466
1026	40162000	40162000 Sales for Resale Unbilled	125,238.65	117,031.27	8,207.38	117,031.27	B466
1026		Total: Water revenues - sales for resale	(124,189.59)	(31,958.23)	(92,231.36)	(31,958.23)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	255,096.73	(205,862.36)	460,959.09	(205,862.36)	B474
1026		Total: Water revenues - other	255,096.73	(205,862.36)	460,959.09	(205,862.36)	
1026		Total: Water revenues	(5,477,069.54)	(1,030,826.28)	(4,446,243.26)	(1,030,826.28)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(46,090.61)	(10,274.42)	(35,816.19)	(10,274.42)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(288.25)	(17,361.98)	(288.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,160.00)	280.00	(3,440.00)	280.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(16,770.00)	(2,190.00)	(14,580.00)	(2,190.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,541.36)	(128.00)	(1,413.36)	(128.00)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(27,750.00)	(13,335.00)	(14,415.00)	(13,335.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(112,962.20)	(25,935.67)	(87,026.53)	(25,935.67)	
1026		Total: Operating revenues	(5,590,031.74)	(1,056,761.95)	(4,533,269.79)	(1,056,761.95)	
1026	51010000	51010000 Purchased Water	17,185.04	10,453.06	6,731.98	10,453.06	B6101
1026		Total: Purchased water	17,185.04	10,453.06	6,731.98	10,453.06	
1026	51510011	51510011 Purchased Power - Source of Supply	2,728.93	958.42	1,770.51	958.42	B6151
1026	51510012	51510012 Purchased Power - Pumping	239,511.27	57,935.09	181,576.18	57,935.09	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	11,204.87	3,356.85	7,848.02	3,356.85	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	995.78	(1,733.88)	2,729.66	(1,733.88)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(292,013.61)	(210,284.18)	(81,729.43)	(210,284.18)	B6158
1026	51520000	51520000 Fuel for Power Production	744.21	(663.89)	1,408.10	(663.89)	B6161
1026		Total: Fuel and power	(36,828.55)	(150,431.59)	113,603.04	(150,431.59)	
1026	51800000	51800000 Chemicals	194,082.40	78,363.83	115,718.57	78,363.83	B6183
1026		Total: Chemicals	194,082.40	78,363.83	115,718.57	78,363.83	
1026	51110000	51110000 Waste Disposal	42,826.90	4,164.17	38,662.73	4,164.17	B6753
1026		Total: Waste disposal	42,826.90	4,164.17	38,662.73	4,164.17	
1026		Total: Production costs	217,265.79	(57,450.53)	274,716.32	(57,450.53)	
1026	50100000	50100000 Labor Natural Account	265,797.10	(28,669.10)	294,466.20	(28,669.10)	B6018
1026	50100001	50100001 Labor Expense Accrual	18,392.66	(2,675.20)	21,067.86	(2,675.20)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	97,276.56	9,567.59	87,708.97	9,567.59	B6011
1026	50101300	50101300 Labor Oper Water Treatment	13,418.30	(2,570.26)	15,988.56	(2,570.26)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	49,156.07	15,306.01	33,850.06	15,306.01	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,572.81	(7,496.74)	34,069.55	(7,496.74)	B6017
1026	50101600	50101600 Labor Oper Admin & General	78,798.98	22,026.13	56,772.85	22,026.13	B6018
1026	50102200	50102200 Labor Maint Pumping	(11.24)	(11.24)	-	(11.24)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,966.75	1,966.75	-	1,966.75	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,206.59	2,531.33	5,675.26	2,531.33	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	17,830.67	9,078.82	8,751.85	9,078.82	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,921.37	10,087.52	9,833.85	10,087.52	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,377.97	5,222.52	10,155.45	5,222.52	B6016
1026	50109900	50109900 Labor Capitalized Credits	(208,299.09)	(29,665.73)	(178,633.36)	(29,665.73)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	31,552.27	25,062.84	6,489.43	25,062.84	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,755.62	(1,398.27)	9,153.89	(1,398.27)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,198.97	(216.92)	1,415.89	(216.92)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	6,857.93	5,688.89	1,169.04	5,688.89	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	356.46	276.87	79.59	276.87	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,164.54	37.45	2,127.09	37.45	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	944.37	(22.65)	967.02	(22.65)	B6016

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Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,681.64	3,215.58	466.06	3,215.58	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	854.91	241.08	613.83	241.08	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	-	-	-	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(31,552.27)	(25,062.84)	(6,489.43)	(25,062.84)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	966.77	966.77	-	966.77	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,624.04	166.44	2,457.60	166.44	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,698.80	1,200.00	1,498.80	1,200.00	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(822.72)	822.72	(822.72)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	794.55	794.55	-	794.55	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	579.96	579.96	-	579.96	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	(41.61)	41.61	(41.61)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(966.77)	(966.77)	-	(966.77)	B6018
1026	50171000	50171000 Annual Performance Plan	44,290.13	806.93	43,483.20	806.93	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,598.33)	(1,167.51)	(6,430.82)	(1,167.51)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	1,985.62	(1,985.62)	1,985.62	B6018
1026		Total: Salaries and wages	471,609.09	16,022.09	455,587.00	16,022.09	
1026	50610000	50610000 Pension Expense	12,181.00	(8,213.00)	20,394.00	(8,213.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,523.68)	(543.52)	(3,980.16)	(543.52)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	40,923.00	40,033.00	890.00	40,033.00	B6048
1026		Total: Pension expense	48,580.32	31,276.48	17,303.84	31,276.48	
1026	50510000	50510000 PBOP Expense	4,847.00	1,472.15	3,374.85	1,472.15	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(4,862.03)	(2,644.13)	(2,217.90)	(2,644.13)	B6048
1026	50550000	50550000 Group Insurance Expense	149,432.76	(2,099.84)	151,532.60	(2,099.84)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,067.76)	(3,001.13)	(50,066.63)	(3,001.13)	B6048
1026	50560000	50560000 Health Savings Account Expense	8,179.31	1,522.19	6,657.12	1,522.19	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,499.00	(108,971.00)	37,499.00	B6048
1026		Total: Group insurance expense	33,057.28	32,748.24	309.04	32,748.24	
1026	50421000	50421000 401k Expense	18,807.48	(172.68)	18,980.16	(172.68)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,793.00)	(653.36)	(6,139.64)	(653.36)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,700.94	1,404.01	26,296.93	1,404.01	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,388.59)	(1,370.16)	(8,018.43)	(1,370.16)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,465.96	61.80	2,404.16	61.80	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(707.86)	(72.05)	(635.81)	(72.05)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	-	-	-	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,329.82	400.24	929.58	400.24	B6048
1026	50451000	50451000 Employee Awards	1,174.69	1,153.86	20.83	1,153.86	B6048
1026	50452000	50452000 Employee Physical Exams	235.00	327.53	(92.53)	327.53	B6048
1026	50456000	50456000 Tuition Aid	596.20	596.20	-	596.20	B6048
1026	50457000	50457000 Training	419.06	(335.18)	754.24	(335.18)	B6048
1026	50458000	50458000 Referral Bonus	-	-	-	-	B6048
1026		Total: Other benefits	35,839.70	1,340.21	34,499.49	1,340.21	
1026		Total: Employee-related costs	589,086.39	81,387.02	507,699.37	81,387.02	
1026	53401000	53401000 AWWSC Services - Labor OPEX	255,710.31	(24,205.00)	279,915.31	(24,205.00)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,100.76	(8,863.04)	14,963.80	(8,863.04)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,581.03	(7,502.16)	47,083.19	(7,502.16)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,782.85	1,934.81	18,848.04	1,934.81	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	50,579.86	(24,646.14)	75,226.00	(24,646.14)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,583.12	(8,742.88)	39,326.00	(8,742.88)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,180.29	(2,189.77)	13,370.06	(2,189.77)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,985.41	24,008.29	67,977.12	24,008.29	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,537.71	2,527.40	27,010.31	2,527.40	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	29,747.17	13,079.30	16,667.87	13,079.30	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	29,452.27	8,115.48	21,336.79	8,115.48	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	28,641.82	(3,177.99)	31,819.81	(3,177.99)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(8,965.34)	(7,747.93)	(1,217.41)	(7,747.93)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	496.59	254.09	242.50	254.09	B6348
1026		Total: Service Company Costs	615,413.85	(37,155.54)	652,569.39	(37,155.54)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	-	-	-	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	425.60	425.60	-	425.60	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(1,298.75)	1,298.75	(1,298.75)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	12,750.26	9,060.49	3,689.77	9,060.49	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	48,861.01	36,326.98	12,534.03	36,326.98	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	(35.75)	371.75	(35.75)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,888.00	7,888.00	-	7,888.00	B6328
1026	53155000	53155000 Contract Services - Legal	(27,426.17)	(43,933.50)	16,507.33	(43,933.50)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	42,834.70	8,433.07	34,401.63	8,433.07	
1026	52532013	52532013 Electricity - Water Treatment	2,701.01	314.75	2,386.26	314.75	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,098.07	229.41	868.66	229.41	B6755
1026	52532016	52532016 Electricity - Admin & General	337.00	141.76	195.24	141.76	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753

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1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	6.26	(3.66)	9.92	(3.66)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,976.59	1,687.00	3,289.59	1,687.00	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,691.73	501.33	1,190.40	501.33	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.38	(1.90)	10.28	(1.90)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	2,891.07	(2,891.07)	2,891.07	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,518.63	949.76	2,568.87	949.76	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	35.41	196.37	35.41	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	12.78	345.31	12.78	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	9.43	(9.43)	9.43	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	(43.09)	(343.00)	299.91	(343.00)	B6755
1026	52583016	52583016 Water & WW - Admin & General	470.66	(56.36)	527.02	(56.36)	B6758
1026		Total: Building Maintenance and Services	15,457.68	6,371.44	9,086.24	6,371.44	
1026	52574013	52574013 Telephone - Water Treatment	2,038.52	252.34	1,786.18	252.34	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,341.11	166.02	1,175.09	166.02	B6755
1026	52574016	52574016 Telephone - Admin & General	16,639.87	2,542.47	14,097.40	2,542.47	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	33.26	(126.96)	160.22	(126.96)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	3.20	(158.77)	161.97	(158.77)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(1,727.98)	534.41	(2,262.39)	534.41	B6757
1026	52574116	52574116 Cell Phone - Admin & General	(3,182.99)	(6,079.03)	2,896.04	(6,079.03)	B6758
1026	52574200	52574200 Data Lines - Admin & General	93.59	(1,283.79)	1,377.38	(1,283.79)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	(2,847.04)	(5,265.26)	2,418.22	(5,265.26)	B6758
1026		Total: Telecommunication expenses	12,391.54	(9,418.57)	21,810.11	(9,418.57)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	22.20	22.20	-	22.20	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	782.72	252.64	530.08	252.64	B6758
1026	52566016	52566016 Postage - Admin & General	-	(17.90)	17.90	(17.90)	B6758
1026	52566700	52566700 Printing	3,441.81	3,441.81	-	3,441.81	B6758
1026		Total: Postage, printing and stationary	4,246.73	3,698.75	547.98	3,698.75	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,753.20	(467.51)	4,220.71	(467.51)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	184.95	184.95	-	184.95	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	267.01	(392.69)	659.70	(392.69)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	822.21	955.99	(133.78)	955.99	B6758
1026	52571500	52571500 Software Licenses	1,415.59	1,097.92	317.67	1,097.92	B6758
1026	52582012	52582012 Uniforms - Pumping	1,101.63	504.39	597.24	504.39	B6753
1026	52582013	52582013 Uniforms - Water Treatment	153.92	153.92	-	153.92	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	944.27	840.54	103.73	840.54	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	200.00	-	200.00	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,746.78	2,003.49	743.29	2,003.49	B6757
1026	52599800	52599800 PCard Undistributed	45.10	1,144.75	(1,099.65)	1,144.75	B6758
1026		Total: Office supplies and services	11,634.66	6,225.75	5,408.91	6,225.75	
1026	52534000	52534000 Employee Expenses	(1,116.07)	(946.35)	(169.72)	(946.35)	B6758
1026	52534200	52534200 Conferences & Registration	415.00	(195.00)	610.00	(195.00)	B6758
1026	52535000	52535000 Meals Deductible	2,881.28	2,629.94	251.34	2,629.94	B6758
1026	52535100	52535100 Meals Non-Deductible	-	(50.22)	50.22	(50.22)	B6758
1026	52567000	52567000 Relocation Expenses	-	(61.55)	61.55	(61.55)	B6758
1026		Total: Employee related expense travel & entertainme	2,180.21	1,376.82	803.39	1,376.82	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	322.45	282.03	40.42	282.03	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,812.23	1,221.21	5,591.02	1,221.21	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	7,143.88	3,988.56	3,155.32	3,988.56	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(30.45)	30.45	(30.45)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,718.44	(7,636.62)	12,355.06	(7,636.62)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(117.63)	117.63	(117.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	215.00	133.06	81.94	133.06	B6755
1026	52501600	52501600 Misc Oper - Admin & General	11,445.04	(32,439.10)	43,884.14	(32,439.10)	B6758
1026	52514700	52514700 Community Partnerships	21,500.00	20,918.71	581.29	20,918.71	B6758
1026	52514900	52514900 Customer Education	(4,820.00)	(6,180.00)	1,360.00	(6,180.00)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(600.88)	600.88	(600.88)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	60.00	(1,060.75)	1,120.75	(1,060.75)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,724.09	1,535.87	3,188.22	1,535.87	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,902.42	1,561.40	1,341.02	1,561.40	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758

Tennessee American Water Company
Trial Balance as of January 31, 2023

Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52568000	52568000 Research & Development	1,419.18	1,419.18	-	1,419.18	B6758
1026	52579000	52579000 Trustee Fees	125.00	125.00	-	125.00	B6758
1026	52585000	52585000 Discounts Available	(4,463.72)	(2,576.25)	(1,887.47)	(2,576.25)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(1.87)	36.27	(38.14)	36.27	B6758
1026		Total: Miscellaneous expenses	55,171.16	(16,351.37)	71,522.53	(16,351.37)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(75.65)	(22.13)	(53.52)	(22.13)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(2,159.41)	2,240.13	(2,159.41)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	5.07	(2,181.54)	2,186.61	(2,181.54)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	31,735.93	(38,722.73)	70,458.66	(38,722.73)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	-	-	-	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	2,208.84	1,693.61	515.23	1,693.61	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	3,689.64	3,589.64	100.00	3,589.64	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	165.58	165.58	-	165.58	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(48,520.99)	31,545.53	(80,066.52)	31,545.53	B6508
1026	55010100	55010100 Transportation Lease Costs	9,772.99	100,456.28	(90,683.29)	100,456.28	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,045.90	5,074.67	15,971.23	5,074.67	B6508
1026	55010300	55010300 Transportation Lease Maint	4,392.92	13,067.74	(8,674.82)	13,067.74	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	24,490.81	116,870.32	(92,379.51)	116,870.32	
1026		Total: Operating supplies and services	168,412.56	115,024.67	53,387.89	115,024.67	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(2,266.28)	28,544.08	(30,810.36)	28,544.08	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	(2,266.28)	28,544.08	(30,810.36)	28,544.08	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,868.29	(1,857.86)	8,726.15	(1,857.86)	B6757
1026	52520000	52520000 Collection Agencies	(56.53)	(52.21)	(4.32)	(52.21)	B6757
1026		Total: Customer accounting, other	6,811.76	(1,910.07)	8,721.83	(1,910.07)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(325.98)	1,903.73	(325.98)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,359.91	25,337.49	44,022.42	25,337.49	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,767.07	2,242.95	2,524.12	2,242.95	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(384.80)	281.65	(666.45)	281.65	B6588
1026	55730000	55730000 Insurance Other	770.65	45.86	724.79	45.86	B6598
1026	55740000	55740000 Insurance Property	21,247.38	3,607.79	17,639.59	3,607.79	B6598
1026		Total: Insurance other than group	97,337.96	31,189.76	66,148.20	31,189.76	
1026	62002100	62002100 M&S Maint - Source of Supply	934.05	752.90	181.15	752.90	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,382.93	(96.80)	5,479.73	(96.80)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,087.95	9,451.46	(4,363.51)	9,451.46	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,054.79	15,831.76	(8,776.97)	15,831.76	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,341.25	352.17	989.08	352.17	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	98.33	98.33	-	98.33	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	525.46	346.60	178.86	346.60	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	-	-	-	-	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	398.01	60.00	398.01	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	29,940.46	26,975.02	2,965.44	26,975.02	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	50.00	(2,135.00)	2,185.00	(2,135.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	351.90	469.24	(117.34)	469.24	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	6,059.42	9,422.85	(3,363.43)	9,422.85	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	27,115.56	4,682.46	22,433.10	4,682.46	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,497.00	(650.16)	2,147.16	(650.16)	B6358
1026		Total: Maintenance supplies and services	85,897.11	65,898.84	19,998.27	65,898.84	
1026	88101000	88101000 Capital Movements - UP	1,026,445.78	(400,038.66)	1,426,484.44	(400,038.66)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,360,580.43	1,419,852.69	(59,272.26)	1,419,852.69	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,248,330.33	927,445.21	320,885.12	927,445.21	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	200,536.45	(200,536.45)	200,536.45	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(705,254.09)	(1,046,621.54)	341,367.45	(1,046,621.54)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	158,815.50	313,059.40	(154,243.90)	313,059.40	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(166,284.20)	(160,808.20)	(5,476.00)	(160,808.20)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	446,296.45	98,769.46	347,526.99	98,769.46	B6758
1026	88257100	88257100 Capital Movements - RWIP	(217,428.04)	(69,536.08)	(147,891.96)	(69,536.08)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	114,429.06	(114,429.06)	114,429.06	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(18,756.05)	(144,112.11)	125,356.06	(144,112.11)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(13,401.72)	(15,887.62)	2,485.90	(15,887.62)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	8,429.59	8,429.59	-	8,429.59	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,127,773.98)	(1,245,517.65)	(1,882,256.33)	(1,245,517.65)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,777,959.14	225,528.23	1,552,430.91	225,528.23	
1026	68011000	68011000 Depreciation Exp - UPIS General	845,375.22	(68,202.59)	913,577.81	(68,202.59)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	119,749.38	119,749.38	-	119,749.38	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(12,040.90)	(12,040.90)	-	(12,040.90)	B403

Tennessee American Water Company
Trial Balance as of January 31, 2023

Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,799.99)	264.72	(6,064.71)	264.72	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,225.20)	(622.86)	(18,602.34)	(622.86)	B403
1026		Total: Depreciation	928,058.51	39,147.75	888,910.76	39,147.75	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	(4,217.55)	4,310.52	(4,217.55)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,290.42	5,070.16	65,220.26	5,070.16	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.20)	(24.56)	(492.64)	(24.56)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,487.58)	(98.77)	(2,388.81)	(98.77)	B403
1026		Total: Removal costs, net	67,285.64	4,946.83	62,338.81	4,946.83	
1026		Total: Depreciation and amortization	995,437.12	39,877.03	955,560.09	39,877.03	
1026	69011000	69011000 FIT - Current	415,364.52	359,255.52	56,109.00	359,255.52	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	415,364.52	359,255.52	56,109.00	359,255.52	
1026	69021000	69021000 SIT - Current	128,926.29	111,708.29	17,218.00	111,708.29	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	128,926.29	111,708.29	17,218.00	111,708.29	
1026		Total: Current income taxes - operating	544,290.81	470,963.81	73,327.00	470,963.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	194,086.00	(194,086.00)	194,086.00	B41010
1026	69065000	69065000 Deferred FIT - Other	(92,190.71)	(269,785.71)	177,595.00	(269,785.71)	B41010
1026		Total: Deferred federal income tax expense	(92,190.71)	(75,699.71)	(16,491.00)	(75,699.71)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	12,109.00	(12,109.00)	12,109.00	B41011
1026	69073500	69073500 Deferred SIT - Other	(1,377.52)	(111,438.52)	110,061.00	(111,438.52)	B41011
1026		Total: Deferred state income tax expense	(1,377.52)	(99,329.52)	97,952.00	(99,329.52)	
1026		Total: Deferred taxes	(93,568.23)	(175,029.23)	81,461.00	(175,029.23)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	-	397.00	(397.00)	397.00	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	5,709.00	(5,709.00)	5,709.00	B41211
1026		Total: Amortization of investment tax credits	-	6,106.00	(6,106.00)	6,106.00	
1026		Total: Incomes Taxes -Operating	450,722.58	302,040.58	148,682.00	302,040.58	
1026	68520000	68520000 Property Taxes	287,562.45	(2,347.92)	289,910.37	(2,347.92)	B40811
1026	68532000	68532000 FUTA	3,322.88	75.93	3,246.95	75.93	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,111.01)	(111.26)	(999.75)	(111.26)	B40812
1026	68533000	68533000 FICA	53,091.20	2,915.00	50,176.20	2,915.00	B40812
1026	68533100	68533100 FICA Cap Credits	(17,841.91)	(4,369.20)	(13,472.71)	(4,369.20)	B40812
1026	68535000	68535000 SUTA	978.35	18.71	959.64	18.71	B40812
1026	68535100	68535100 SUTA Cap Credits	(326.72)	(28.78)	(297.94)	(28.78)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	488,208.11	19,876.14	468,331.97	19,876.14	
1026		Total: Operating expenses, net	3,712,326.95	587,321.98	3,125,004.97	587,321.98	
1026		Total: Operating Income (loss)	(1,877,704.79)	(469,439.97)	(1,408,264.82)	(469,439.97)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	81815100	81815100 Interest Income - STD Intercompany	-	-	-	-	B4273
1026		Total: Interest income	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(11,636.30)	(8,149.30)	(3,487.00)	(8,149.30)	B420
1026		Total: Allowance for funds used during construction	(11,636.30)	(8,149.30)	(3,487.00)	(8,149.30)	
1026	71511000	71511000 M&J Revenues	(3,951.00)	(53.00)	(3,898.00)	(53.00)	B415
1026	71521000	71521000 M&J Expenses	12,526.34	10,172.40	2,353.94	10,172.40	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(10,604.03)	10,604.03	(10,604.03)	B426
1026		Total: Other miscellaneous income	8,575.34	(484.63)	9,059.97	(484.63)	
1026		Total: Other Income	(3,060.96)	(8,633.93)	5,572.97	(8,633.93)	
1026	75840000	75840000 Lobbying Expenses	532.25	(83.07)	615.32	(83.07)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	532.25	(83.07)	615.32	(83.07)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	498.00	(498.00)	498.00	B40920
1026		Total: Current federal income taxes - non-operating	-	498.00	(498.00)	498.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	154.00	(154.00)	154.00	B40920
1026		Total: Current state income taxes - non-operating	-	154.00	(154.00)	154.00	
1026		Total: Other Deductions	532.25	568.93	(36.68)	568.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.98	18,541.66	319,834.32	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.29	18,672.80	360,872.49	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	44,359.11	28,982.94	15,376.17	28,982.94	B4272
1026		Total: Interest on short-term debt	44,359.11	28,982.94	15,376.17	28,982.94	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(12,716.32)	(8,866.61)	(3,849.71)	(8,866.61)	B420
1026		Total: Allowance for borrowed funds used during cons	(12,716.32)	(8,866.61)	(3,849.71)	(8,866.61)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.37	348.52	6,115.85	348.52	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,562.05	253.39	1,308.66	253.39	B428
1026		Total: Amortization of debt expense	8,214.39	601.79	7,612.60	601.79	
1026		Total: Interest Charges	419,402.47	39,390.92	380,011.55	39,390.92	
1026		Total: Other Income (Expenses)	416,873.76	31,325.92	385,547.84	31,325.92	
1026		Total: Income (loss) before income taxes	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	
1026		Total: Net income (loss)	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	
1026		Total: Net Income Available to common stockholders	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	

Tennessee American Water Company
Trial Balance as of January 31, 2023

Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,654,557.51)	(105,862.28)	(1,548,695.23)	(105,862.28)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(597,860.49)	(111,880.44)	(485,980.05)	(111,880.44)	B4611
1026	40112000	40112000 Residential Sales Unbilled	82,917.34	114,127.28	(31,209.94)	114,127.28	B4611
1026		Total: Water revenues - residential	(2,169,500.66)	(103,615.44)	(2,065,885.22)	(103,615.44)	
1026	40121000	40121000 Commercial Sales Billed	(1,202,305.24)	(54,190.90)	(1,148,114.34)	(54,190.90)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(434,667.34)	(73,400.05)	(361,267.29)	(73,400.05)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(15,770.97)	5,071.00	(20,841.97)	5,071.00	B4612
1026		Total: Water revenues - commercial	(1,652,743.55)	(122,519.95)	(1,530,223.60)	(122,519.95)	
1026	40131000	40131000 Industrial Sales Billed	(344,213.03)	(28,461.17)	(315,751.86)	(28,461.17)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(124,262.58)	(23,893.82)	(100,368.76)	(23,893.82)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(60,889.40)	(32,720.14)	(28,169.26)	(32,720.14)	B4613
1026		Total: Water revenues - industrial	(529,365.01)	(85,075.13)	(444,289.88)	(85,075.13)	
1026	40141000	40141000 Public Fire Billed	-	-	-	-	B4621
1026	40145000	40145000 Private Fire Billed	(222,645.28)	(6,318.93)	(216,326.35)	(6,318.93)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(74,855.71)	(2,838.97)	(72,016.74)	(2,838.97)	B4622
1026	40146000	40146000 Private Fire Unbilled	1,359.00	1,359.00	-	1,359.00	B4622
1026		Total: Water revenues - private fire	(296,141.99)	(7,798.90)	(288,343.09)	(7,798.90)	
1026	40151000	40151000 Public Authority Billed	(232,762.37)	(19,935.05)	(212,827.32)	(19,935.05)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(83,824.34)	(16,841.25)	(66,983.09)	(16,841.25)	B4614
1026	40152000	40152000 Public Authority Unbilled	(9,778.70)	500.12	(10,278.82)	500.12	B4614
1026		Total: Water revenues - public authority	(326,365.41)	(36,276.18)	(290,089.23)	(36,276.18)	
1026	40161000	40161000 Sales for Resale Billed	(69,056.92)	(1,101.07)	(67,955.85)	(1,101.07)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,929.55)	(3,227.32)	(21,702.23)	(3,227.32)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(33,736.79)	(31,695.60)	(2,041.19)	(31,695.60)	B466
1026		Total: Water revenues - sales for resale	(127,723.26)	(36,023.99)	(91,699.27)	(36,023.99)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	155,842.05	(188,513.11)	344,355.16	(188,513.11)	B474
1026		Total: Water revenues - other	155,842.05	(188,513.11)	344,355.16	(188,513.11)	
1026		Total: Water revenues	(4,945,997.83)	(579,822.70)	(4,366,175.13)	(579,822.70)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,270.33)	(1,997.87)	(28,272.46)	(1,997.87)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,600.00)	(700.00)	(2,900.00)	(700.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,085.00)	(1,460.00)	(15,625.00)	(1,460.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,412.74)	49.50	(1,462.24)	49.50	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(5,715.00)	11,295.00	(17,010.00)	11,295.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(4,180.00)	(3,580.00)	(600.00)	(3,580.00)	B471
1026		Total: Other revenues	(79,913.30)	2,818.38	(82,731.68)	2,818.38	
1026		Total: Operating revenues	(5,025,911.13)	(577,004.32)	(4,448,906.81)	(577,004.32)	
1026	51010000	51010000 Purchased Water	4,049.21	(2,906.12)	6,955.33	(2,906.12)	B6101
1026		Total: Purchased water	4,049.21	(2,906.12)	6,955.33	(2,906.12)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,507.84	313.85	2,193.99	313.85	B6151
1026	51510012	51510012 Purchased Power - Pumping	204,337.50	30,599.27	173,738.23	30,599.27	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,727.15	2,170.73	8,556.42	2,170.73	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,765.92	2,441.66	1,324.26	2,441.66	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(85,180.05)	(53,525.18)	(31,654.87)	(53,525.18)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	136,158.36	(17,999.67)	154,158.03	(17,999.67)	
1026	51800000	51800000 Chemicals	171,393.19	51,254.97	120,138.22	51,254.97	B6183
1026		Total: Chemicals	171,393.19	51,254.97	120,138.22	51,254.97	
1026	51110000	51110000 Waste Disposal	69,598.02	33,945.60	35,652.42	33,945.60	B6753
1026		Total: Waste disposal	69,598.02	33,945.60	35,652.42	33,945.60	
1026		Total: Production costs	381,198.78	64,294.78	316,904.00	64,294.78	
1026	50100000	50100000 Labor Natural Account	211,948.02	(38,927.42)	250,875.44	(38,927.42)	B6018
1026	50100001	50100001 Labor Expense Accrual	(10,746.14)	(4,370.37)	(6,375.77)	(4,370.37)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(4,095.60)	4,095.60	(4,095.60)	B6011
1026	50101200	50101200 Labor Oper Pumping	100,562.04	11,133.88	89,428.16	11,133.88	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,999.87	2,864.85	17,135.02	2,864.85	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	54,122.74	5,660.97	48,461.77	5,660.97	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,147.12	(2,859.30)	30,006.42	(2,859.30)	B6017
1026	50101600	50101600 Labor Oper Admin & General	78,942.62	10,711.71	68,230.91	10,711.71	B6018
1026	50102200	50102200 Labor Maint Pumping	1,228.48	1,228.48	-	1,228.48	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,499.98	2,499.98	-	2,499.98	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,265.96	(2,467.78)	11,733.74	(2,467.78)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,828.46	2,699.89	14,128.57	2,699.89	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,605.48	2,476.23	14,129.25	2,476.23	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	10,316.51	(3,484.44)	13,800.95	(3,484.44)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(185,425.58)	9,388.60	(194,814.18)	9,388.60	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	38,534.25	19,726.45	18,807.80	19,726.45	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,362.96	(271.83)	5,634.79	(271.83)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,289.95	223.43	1,066.52	223.43	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,588.99	(669.88)	2,258.87	(669.88)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,732.19	1,736.28	995.91	1,736.28	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,150.88	(2,256.93)	3,407.81	(2,256.93)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	65.44	65.44	-	65.44	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,418.31	784.38	633.93	784.38	B6016

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,032.23	(556.87)	1,589.10	(556.87)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,783.23	1,545.82	237.41	1,545.82	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	604.15	670.78	(66.63)	670.78	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(38,534.25)	(19,726.45)	(18,807.80)	(19,726.45)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	44,290.21	806.97	43,483.24	806.97	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,693.88)	631.17	(7,325.05)	631.17	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	407,920.22	(4,831.56)	412,751.78	(4,831.56)	
1026	50610000	50610000 Pension Expense	12,181.00	(8,213.00)	20,394.00	(8,213.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,031.30)	3,167.79	(7,199.09)	3,167.79	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	40,923.00	40,689.00	234.00	40,689.00	B6048
1026		Total: Pension expense	49,072.70	35,643.79	13,428.91	35,643.79	
1026	50510000	50510000 PBOP Expense	4,847.00	(6,555.65)	11,402.65	(6,555.65)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,612.48)	(416.15)	(1,196.33)	(416.15)	B6048
1026	50550000	50550000 Group Insurance Expense	132,296.90	(10,307.40)	142,604.30	(10,307.40)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,218.85)	3,177.02	(53,395.87)	3,177.02	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,499.00	(108,971.00)	37,499.00	B6048
1026		Total: Group insurance expense	13,840.57	23,396.82	(9,556.25)	23,396.82	
1026	50421000	50421000 401k Expense	16,948.15	(811.74)	17,759.89	(811.74)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,105.41)	552.42	(6,657.83)	552.42	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,839.25	(7.69)	24,846.94	(7.69)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,567.43)	(353.11)	(8,214.32)	(353.11)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,055.01	(80.85)	2,135.86	(80.85)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,236.81	12.21	2,224.60	12.21	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(707.57)	(68.48)	(639.09)	(68.48)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	-	-	-	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,802.57	(24.23)	1,826.80	(24.23)	B6048
1026	50451000	50451000 Employee Awards	-	(118.58)	118.58	(118.58)	B6048
1026	50452000	50452000 Employee Physical Exams	184.00	184.00	-	184.00	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	2,675.35	1,491.29	1,184.06	1,491.29	B6048
1026	50458000	50458000 Referral Bonus	-	-	-	-	B6048
1026		Total: Other benefits	35,360.73	775.24	34,585.49	775.24	
1026		Total: Employee-related costs	506,194.22	54,984.29	451,209.93	54,984.29	
1026	53401000	53401000 AWWSC Services - Labor OPEX	238,804.47	(50,161.44)	288,965.91	(50,161.44)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,851.51	(6,269.24)	14,120.75	(6,269.24)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	31,287.46	(6,017.69)	37,305.15	(6,017.69)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,459.41	(1,326.08)	19,785.49	(1,326.08)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,253.99	(6,515.48)	63,769.47	(6,515.48)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,571.91	(243.42)	32,815.33	(243.42)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,316.31	(8,869.91)	19,186.22	(8,869.91)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,287.28	11,073.75	78,213.53	11,073.75	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	25,457.49	(4,407.22)	29,864.71	(4,407.22)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,761.15	6,854.60	24,906.55	6,854.60	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,886.03	9,324.92	19,561.11	9,324.92	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	57,159.46	16,767.75	40,391.71	16,767.75	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(8,490.71)	(11,596.98)	3,106.27	(11,596.98)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	730.48	546.12	184.36	546.12	B6348
1026		Total: Service Company Costs	621,336.24	(50,840.32)	672,176.56	(50,840.32)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	-	-	-	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	296.00	296.00	-	296.00	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(390.26)	390.26	(390.26)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	32,324.71	4,519.43	27,805.28	4,519.43	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,096.08	(26,199.01)	36,295.09	(26,199.01)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	168.00	(132.00)	300.00	(132.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	8,888.00	1,696.00	7,192.00	1,696.00	B6328
1026	53155000	53155000 Contract Services - Legal	21,572.41	(7,630.47)	29,202.88	(7,630.47)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	73,345.20	(27,840.31)	101,185.51	(27,840.31)	
1026	52532013	52532013 Electricity - Water Treatment	2,600.47	321.46	2,279.01	321.46	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	926.43	(9.21)	935.64	(9.21)	B6755
1026	52532016	52532016 Electricity - Admin & General	259.74	(161.35)	421.09	(161.35)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(1,190.00)	1,190.00	(1,190.00)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.18	4.52	4.66	4.52	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,001.02	(27.69)	4,028.71	(27.69)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,063.56	(455.74)	1,519.30	(455.74)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.10	3.25	6.85	3.25	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	46.60	46.60	-	46.60	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	2,800.00	(2,800.00)	2,800.00	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,518.68	949.81	2,568.87	949.81	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	32.82	198.96	32.82	B6755
1026	52578016	52578016 Trash Removal - Admin & General	588.42	243.11	345.31	243.11	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	188.22	(188.22)	188.22	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	239.22	(51.14)	290.36	(51.14)	B6755
1026	52583016	52583016 Water & WW - Admin & General	474.04	(52.98)	527.02	(52.98)	B6758
1026		Total: Building Maintenance and Services	14,071.81	2,645.34	11,426.47	2,645.34	
1026	52574013	52574013 Telephone - Water Treatment	34.96	2,993.32	(2,958.36)	2,993.32	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	22.98	1,969.30	(1,946.32)	1,969.30	B6755
1026	52574016	52574016 Telephone - Admin & General	14,999.55	8,605.04	6,394.51	8,605.04	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	61.43	(90.74)	152.17	(90.74)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	194.18	41.53	152.65	41.53	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	-	-	-	B6757
1026	52574116	52574116 Cell Phone - Admin & General	6,012.84	2,076.50	3,936.34	2,076.50	B6758
1026	52574200	52574200 Data Lines - Admin & General	277.43	(1,458.86)	1,736.29	(1,458.86)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	1,381.14	(1,779.05)	3,160.19	(1,779.05)	B6758
1026		Total: Telecommunication expenses	22,984.51	12,357.04	10,627.47	12,357.04	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(22.20)	(179.95)	157.75	(179.95)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	602.70	188.68	414.02	188.68	B6758
1026	52566016	52566016 Postage - Admin & General	32.92	(9.84)	42.76	(9.84)	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	613.42	(1.11)	614.53	(1.11)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,718.11	(403.24)	4,121.35	(403.24)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(105.37)	105.37	(105.37)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	278.46	(108.09)	386.55	(108.09)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,654.31	840.14	814.17	840.14	B6758
1026	52571500	52571500 Software Licenses	1,415.59	(3,411.09)	4,826.68	(3,411.09)	B6758
1026	52582012	52582012 Uniforms - Pumping	701.66	501.66	200.00	501.66	B6753
1026	52582013	52582013 Uniforms - Water Treatment	63.72	63.72	-	63.72	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,018.82	112.46	1,906.36	112.46	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	-	-	-	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,430.62	2,001.39	429.23	2,001.39	B6757
1026	52599800	52599800 PCard Undistributed	(17.37)	(6.08)	(11.29)	(6.08)	B6758
1026		Total: Office supplies and services	12,263.92	(514.50)	12,778.42	(514.50)	
1026	52534000	52534000 Employee Expenses	4,601.21	2,397.57	2,203.64	2,397.57	B6758
1026	52534200	52534200 Conferences & Registration	395.00	215.00	180.00	215.00	B6758
1026	52535000	52535000 Meals Deductible	3,665.89	2,984.72	681.17	2,984.72	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	113.61	(111.82)	225.43	(111.82)	B6758
1026		Total: Employee related expense travel & entertainme	8,775.71	5,485.47	3,290.24	5,485.47	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(1,185.07)	1,185.07	(1,185.07)	B6201
1026	52001200	52001200 M & S Oper - Pumping	(42.03)	(42.03)	-	(42.03)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	4,509.10	(1,161.38)	5,670.48	(1,161.38)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,965.51	6,908.55	4,056.96	6,908.55	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(123.98)	123.98	(123.98)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	3,444.30	(2,254.87)	5,699.17	(2,254.87)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	225.00	225.00	-	225.00	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	117.63	235.26	(117.63)	235.26	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	225.28	34.46	190.82	34.46	B6755
1026	52501600	52501600 Misc Oper - Admin & General	16,927.82	(14,553.70)	31,481.52	(14,553.70)	B6758
1026	52514700	52514700 Community Partnerships	-	-	-	-	B6758
1026	52514900	52514900 Customer Education	8,808.07	8,808.07	-	8,808.07	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(1,544.79)	1,544.79	(1,544.79)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	90.00	(90.00)	90.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,949.11	(723.87)	6,672.98	(723.87)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	6,795.05	4,494.80	2,300.25	4,494.80	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52568000	52568000 Research & Development	1,419.18	(1,419.18)	2,838.36	(1,419.18)	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(8,868.38)	(6,729.35)	(2,139.03)	(6,729.35)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	28.33	(36.24)	64.57	(36.24)	B6758
1026		Total: Miscellaneous expenses	50,682.83	(8,799.46)	59,482.29	(8,799.46)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(73.18)	4.48	(77.66)	4.48	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(1,083.85)	1,164.57	(1,083.85)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	7.54	(1,079.37)	1,086.91	(1,079.37)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	88.00	(136,425.60)	136,513.60	(136,425.60)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	-	-	-	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	540.80	540.80	-	540.80	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	63.96	(2,900.49)	2,964.45	(2,900.49)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	160.55	60.55	100.00	60.55	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(13,771.94)	122,741.66	(136,513.60)	122,741.66	B6508
1026	55010100	55010100 Transportation Lease Costs	(3,905.74)	(5,893.35)	1,987.61	(5,893.35)	B6508
1026	55010200	55010200 Transportation Lease Fuel	25,698.85	3,016.83	22,682.02	3,016.83	B6508
1026	55010300	55010300 Transportation Lease Maint	(12,079.53)	(41,100.65)	29,021.12	(41,100.65)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	177.51	153.52	23.99	153.52	B6508
1026		Total: Transportation	(3,027.54)	(59,806.73)	56,779.19	(59,806.73)	
1026		Total: Operating supplies and services	179,717.40	(77,553.63)	257,271.03	(77,553.63)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	37,363.86	7,654.39	29,709.47	7,654.39	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	37,363.86	7,654.39	29,709.47	7,654.39	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,236.50	(762.41)	7,998.91	(762.41)	B6757
1026	52520000	52520000 Collection Agencies	(37.04)	(20.83)	(16.21)	(20.83)	B6757
1026		Total: Customer accounting, other	7,199.46	(783.24)	7,982.70	(783.24)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	52.22	1,525.53	52.22	B6568
1026	55710000	55710000 Insurance General Liabilty	69,864.20	14,102.76	55,761.44	14,102.76	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.19	1,789.69	2,501.50	1,789.69	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,590.12)	(692.92)	(897.20)	(692.92)	B6588
1026	55730000	55730000 Insurance Other	770.65	(25.46)	796.11	(25.46)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	(210.41)	21,457.79	(210.41)	B6598
1026		Total: Insurance other than group	96,161.05	15,015.88	81,145.17	15,015.88	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	(9,015.38)	(12,264.72)	3,249.34	(12,264.72)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	4,123.56	(10,076.92)	14,200.48	(10,076.92)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,114.88	(1,823.49)	9,938.37	(1,823.49)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,288.23	688.71	599.52	688.71	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(8.95)	8.95	(8.95)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(479.95)	(5,917.63)	5,437.68	(5,917.63)	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	-	-	-	-	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(2,362.38)	2,820.39	(2,362.38)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	9,696.70	(3,961.49)	13,658.19	(3,961.49)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,060.75	(1,089.25)	3,150.00	(1,089.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	6,631.93	5,501.43	1,130.50	5,501.43	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(300.00)	300.00	(300.00)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,805.13	595.61	5,209.52	595.61	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,480.36	(1,659.18)	3,139.54	(1,659.18)	B6358
1026		Total: Maintenance supplies and services	30,164.22	(32,678.26)	62,842.48	(32,678.26)	
1026	88101000	88101000 Capital Movements - UP	445,503.64	(308,511.39)	754,015.03	(308,511.39)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,418,655.64	798,040.89	620,614.75	798,040.89	B6758
1026	88107000	88107000 Capital Movements - CWIP	559,705.69	693,660.51	(133,954.82)	693,660.51	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	430.10	(430.10)	430.10	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(345,830.00)	(78,546.62)	(267,283.38)	(78,546.62)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	264,081.00	264,081.00	-	264,081.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(166,284.20)	(646,978.94)	480,694.74	(646,978.94)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	197,187.86	197,787.86	(600.00)	197,787.86	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	155,249.07	66,052.57	89,196.50	66,052.57	B6758
1026	88257100	88257100 Capital Movements - RWIP	(25,879.75)	(65,090.48)	39,210.73	(65,090.48)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(139,905.00)	(33,233.73)	(106,671.27)	(33,233.73)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(686,434.00)	(686,434.00)	-	(686,434.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(2,066.35)	21,604.69	(23,671.04)	21,604.69	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	91,642.41	112,859.63	(21,217.22)	112,859.63	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,765,626.01)	(335,722.09)	(1,429,903.92)	(335,722.09)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,859,335.23	(19,906.11)	1,879,241.34	(19,906.11)	
1026	68011000	68011000 Depreciation Exp - UPIS General	845,613.60	138,197.75	707,415.85	138,197.75	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	120,780.56	(65,881.59)	186,662.15	(65,881.59)	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,685.67)	227.46	(39,913.13)	227.46	B403

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,812.40)	250.26	(6,062.66)	250.26	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,225.20)	(502.48)	(18,722.72)	(502.48)	B403
1026		Total: Depreciation	901,670.89	72,291.40	829,379.49	72,291.40	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	(4,217.55)	4,310.52	(4,217.55)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,599.30	5,178.03	65,421.27	5,178.03	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.20)	(24.87)	(492.33)	(24.87)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,487.58)	(79.43)	(2,408.15)	(79.43)	B403
1026		Total: Removal costs, net	67,594.52	5,073.73	62,520.79	5,073.73	
1026		Total: Depreciation and amortization	969,358.38	73,147.58	896,210.80	73,147.58	
1026	69011000	69011000 FIT - Current	281,599.99	276,339.99	5,260.00	276,339.99	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	281,599.99	276,339.99	5,260.00	276,339.99	
1026	69021000	69021000 SIT - Current	87,341.82	73,568.82	13,773.00	73,568.82	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	87,341.82	73,568.82	13,773.00	73,568.82	
1026		Total: Current income taxes - operating	368,941.81	349,908.81	19,033.00	349,908.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	194,086.00	(194,086.00)	194,086.00	B41010
1026	69065000	69065000 Deferred FIT - Other	(63,054.05)	(316,932.05)	253,878.00	(316,932.05)	B41010
1026		Total: Deferred federal income tax expense	(63,054.05)	(122,846.05)	59,792.00	(122,846.05)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	12,109.00	(12,109.00)	12,109.00	B41011
1026	69073500	69073500 Deferred SIT - Other	(942.18)	(56,602.18)	55,660.00	(56,602.18)	B41011
1026		Total: Deferred state income tax expense	(942.18)	(44,493.18)	43,551.00	(44,493.18)	
1026		Total: Deferred taxes	(63,996.23)	(167,339.23)	103,343.00	(167,339.23)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	-	397.00	(397.00)	397.00	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	5,709.00	(5,709.00)	5,709.00	B41211
1026		Total: Amortization of investment tax credits	-	6,106.00	(6,106.00)	6,106.00	
1026		Total: Incomes Taxes -Operating	304,945.58	188,675.58	116,270.00	188,675.58	
1026	68520000	68520000 Property Taxes	262,201.28	(27,709.09)	289,910.37	(27,709.09)	B40811
1026	68532000	68532000 FUTA	823.21	(404.03)	1,227.24	(404.03)	B40812
1026	68532100	68532100 FUTA Cap Credits	(258.88)	158.40	(417.28)	158.40	B40812
1026	68533000	68533000 FICA	55,421.21	4,071.94	51,349.27	4,071.94	B40812
1026	68533100	68533100 FICA Cap Credits	(19,404.94)	(2,412.31)	(16,992.63)	(2,412.31)	B40812
1026	68535000	68535000 SUTA	198.95	(107.83)	306.78	(107.83)	B40812
1026	68535100	68535100 SUTA Cap Credits	(61.42)	40.29	(101.71)	40.29	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	461,452.28	(2,638.97)	464,091.25	(2,638.97)	
1026		Total: Operating expenses, net	3,595,091.47	239,278.08	3,355,813.39	239,278.08	
1026		Total: Operating Income (loss)	(1,430,819.66)	(337,726.24)	(1,093,093.42)	(337,726.24)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	81815100	81815100 Interest Income - STD Intercompany	-	-	-	-	B4273
1026		Total: Interest income	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(12,253.24)	(6,863.66)	(5,389.58)	(6,863.66)	B420
1026		Total: Allowance for funds used during construction	(12,253.24)	(6,863.66)	(5,389.58)	(6,863.66)	
1026	71511000	71511000 M&J Revenues	(3,131.70)	4,823.30	(7,955.00)	4,823.30	B415
1026	71521000	71521000 M&J Expenses	18,140.21	17,591.86	548.35	17,591.86	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	22,431.63	(22,431.63)	22,431.63	B426
1026		Total: Other miscellaneous income	15,008.51	44,846.79	(29,838.28)	44,846.79	
1026		Total: Other Income	2,755.27	37,983.13	(35,227.86)	37,983.13	
1026	75840000	75840000 Lobbying Expenses	722.25	406.93	315.32	406.93	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	722.25	406.93	315.32	406.93	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(1,139.00)	1,139.00	(1,139.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(1,139.00)	1,139.00	(1,139.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(470.00)	470.00	(470.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(470.00)	470.00	(470.00)	
1026		Total: Other Deductions	722.25	(1,202.07)	1,924.32	(1,202.07)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.68	319,834.34	18,541.68	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.33	18,672.82	360,872.51	18,672.82	
1026	81315000	81315000 Interest Short Term Debt Intercompany	51,092.95	63,700.68	(12,607.73)	63,700.68	B4272
1026		Total: Interest on short-term debt	51,092.95	63,700.68	(12,607.73)	63,700.68	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(13,527.70)	(7,577.50)	(5,950.20)	(7,577.50)	B420
1026		Total: Allowance for borrowed funds used during cons	(13,527.70)	(7,577.50)	(5,950.20)	(7,577.50)	
1026	82010000	82010000 Amortize Debt Disc & Exp	175.44	(12.65)	188.09	(12.65)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,163.34	47.49	6,115.85	47.49	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,425.65	116.99	1,308.66	116.99	B428
1026		Total: Amortization of debt expense	7,764.43	151.83	7,612.60	151.83	
1026		Total: Interest Charges	424,875.01	74,947.83	349,927.18	74,947.83	
1026		Total: Other Income (Expenses)	428,352.53	111,728.89	316,623.64	111,728.89	
1026		Total: Income (loss) before income taxes	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	
1026		Total: Net income (loss)	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	
1026		Total: Net Income Available to common stockholders	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	

Tennessee American Water Company
Trial Balance as of March 31, 2023

Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,660,835.05)	(97,682.31)	(1,563,152.74)	(97,682.31)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(600,659.56)	(129,671.62)	(470,987.94)	(129,671.62)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(43,444.20)	47,465.05	(90,909.25)	47,465.05	B4611
1026		Total: Water revenues - residential	(2,304,938.81)	(179,888.88)	(2,125,049.93)	(179,888.88)	
1026	40121000	40121000 Commercial Sales Billed	(1,294,336.73)	(73,634.66)	(1,220,702.07)	(73,634.66)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(467,993.95)	(100,188.35)	(367,805.60)	(100,188.35)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	(359.83)	359.83	(359.83)	B460
1026	40122000	40122000 Commercial Sales Unbilled	(17,261.55)	71,789.51	(89,051.06)	71,789.51	B4612
1026		Total: Water revenues - commercial	(1,779,592.23)	(102,393.33)	(1,677,198.90)	(102,393.33)	
1026	40131000	40131000 Industrial Sales Billed	(329,010.44)	(101,765.39)	(227,245.05)	(101,765.39)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(118,841.27)	(52,621.40)	(66,219.87)	(52,621.40)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	3,308.11	94,363.83	(91,055.72)	94,363.83	B4613
1026		Total: Water revenues - industrial	(444,543.60)	(60,022.96)	(384,520.64)	(60,022.96)	
1026	40145000	40145000 Private Fire Billed	(212,969.04)	(3,302.62)	(209,666.42)	(3,302.62)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(81,562.98)	(10,287.04)	(71,275.94)	(10,287.04)	B4622
1026	40146000	40146000 Private Fire Unbilled	(3,767.61)	(3,767.61)	-	(3,767.61)	B4622
1026		Total: Water revenues - private fire	(298,299.63)	(17,357.27)	(280,942.36)	(17,357.27)	
1026	40151000	40151000 Public Authority Billed	(280,637.46)	(41,380.53)	(239,256.93)	(41,380.53)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(101,335.71)	(29,241.01)	(72,094.70)	(29,241.01)	B4614
1026	40152000	40152000 Public Authority Unbilled	(124.47)	14,101.60	(14,226.07)	14,101.60	B4614
1026		Total: Water revenues - public authority	(382,097.64)	(56,519.94)	(325,577.70)	(56,519.94)	
1026	40161000	40161000 Sales for Resale Billed	(100,979.89)	(30,815.98)	(70,163.91)	(30,815.98)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(36,453.74)	(15,341.41)	(21,112.33)	(15,341.41)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(28,431.77)	(32,947.83)	4,516.06	(32,947.83)	B466
1026		Total: Water revenues - sales for resale	(165,865.40)	(79,105.22)	(86,760.18)	(79,105.22)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	65.00	(65.00)	65.00	B471
1026	40189900	40189900 Other Water Revenue	161,584.21	(139,409.52)	300,993.73	(139,409.52)	B474
1026		Total: Water revenues - other	161,584.21	(139,344.52)	300,928.73	(139,344.52)	
1026		Total: Water revenues	(5,213,753.10)	(634,632.12)	(4,579,120.98)	(634,632.12)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,665.21)	(5,187.69)	(20,477.52)	(5,187.69)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(4,440.00)	(1,320.00)	(3,120.00)	(1,320.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,646.94)	(2,046.94)	(19,600.00)	(2,046.94)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,466.18)	(43.99)	(1,422.19)	(43.99)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(36,810.00)	(10,245.00)	(26,565.00)	(10,245.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	25.00	(25.00)	25.00	B471
1026		Total: Other revenues	(107,678.56)	(19,606.87)	(88,071.69)	(19,606.87)	
1026		Total: Operating revenues	(5,321,431.66)	(654,238.99)	(4,667,192.67)	(654,238.99)	
1026	51010000	51010000 Purchased Water	9,181.17	4,958.68	4,222.49	4,958.68	B6101
1026		Total: Purchased water	9,181.17	4,958.68	4,222.49	4,958.68	
1026	51510011	51510011 Purchased Power - Source of Supply	1,303.58	(405.71)	1,709.29	(405.71)	B6151
1026	51510012	51510012 Purchased Power - Pumping	197,411.53	6,051.62	191,359.91	6,051.62	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,331.33	(1,660.40)	8,991.73	(1,660.40)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,347.19	1,728.73	1,618.46	1,728.73	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(133,912.56)	(76,752.55)	(57,160.01)	(76,752.55)	B6158
1026	51520000	51520000 Fuel for Power Production	370.52	370.52	-	370.52	B6161
1026		Total: Fuel and power	75,851.59	(70,667.79)	146,519.38	(70,667.79)	
1026	51800000	51800000 Chemicals	208,283.39	70,575.76	137,707.63	70,575.76	B6183
1026		Total: Chemicals	208,283.39	70,575.76	137,707.63	70,575.76	
1026	51110000	51110000 Waste Disposal	84,708.24	44,218.62	40,489.62	44,218.62	B6753
1026		Total: Waste disposal	84,708.24	44,218.62	40,489.62	44,218.62	
1026		Total: Production costs	378,024.39	49,085.27	328,939.12	49,085.27	
1026	50100000	50100000 Labor Natural Account	215,552.23	(28,423.91)	243,976.14	(28,423.91)	B6018
1026	50100001	50100001 Labor Expense Accrual	39,528.61	4,089.62	35,438.99	4,089.62	B6018
1026	50101200	50101200 Labor Oper Pumping	114,881.54	3,940.33	110,941.21	3,940.33	B6011
1026	50101300	50101300 Labor Oper Water Treatment	20,670.82	1,638.72	19,032.10	1,638.72	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	64,960.32	14,379.17	50,581.15	14,379.17	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,349.35	(3,535.15)	30,884.50	(3,535.15)	B6017
1026	50101600	50101600 Labor Oper Admin & General	84,051.20	(7,429.43)	91,480.63	(7,429.43)	B6018
1026	50102200	50102200 Labor Maint Pumping	725.92	725.92	-	725.92	B6012
1026	50102300	50102300 Labor Maint Water Treatment	4,638.38	4,569.28	69.10	4,569.28	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,376.52	3,484.44	8,892.08	3,484.44	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,688.31	1,631.52	12,056.79	1,631.52	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	25,792.18	10,444.29	15,347.89	10,444.29	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,707.01	(408.09)	14,115.10	(408.09)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(222,661.44)	20,410.48	(243,071.92)	20,410.48	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	39,757.51	19,391.33	20,366.18	19,391.33	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,660.02	2,486.68	4,173.34	2,486.68	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,413.75	790.38	1,623.37	790.38	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,747.90	1,005.00	1,742.90	1,005.00	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,390.43	943.44	1,446.99	943.44	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,083.82	(2,491.53)	5,575.35	(2,491.53)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	172.08	172.08	-	172.08	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,412.48	(170.34)	1,582.82	(170.34)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	424.73	(235.75)	660.48	(235.75)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,734.98	1,819.17	915.81	1,819.17	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	547.05	(1,438.21)	1,985.26	(1,438.21)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(39,757.51)	(19,391.33)	(20,366.18)	(19,391.33)	B6018
1026	50171000	50171000 Annual Performance Plan	47,363.12	3,879.91	43,483.21	3,879.91	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,572.44)	737.23	(9,309.67)	737.23	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	21,412.30	(17,979.06)	39,391.36	(17,979.06)	B6018
1026		Total: Salaries and wages	498,051.17	15,036.19	483,014.98	15,036.19	
1026	50610000	50610000 Pension Expense	13,099.00	(7,351.00)	20,450.00	(7,351.00)	B6048

Tennessee American Water Company
Trial Balance as of March 31, 2023

Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50610100	50610100 Pension Capitalized Credits	(5,038.47)	3,944.77	(8,983.24)	3,944.77	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	42,768.00	41,632.00	1,136.00	41,632.00	B6048
1026		Total: Pension expense	50,828.53	38,225.77	12,602.76	38,225.77	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,994.38)	1,272.25	(3,266.63)	1,272.25	B6048
1026	50550000	50550000 Group Insurance Expense	152,556.63	(7,997.57)	160,554.20	(7,997.57)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(57,386.79)	7,063.02	(64,449.81)	7,063.02	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	26,550.46	35,366.70	(8,816.24)	35,366.70	
1026	50421000	50421000 401k Expense	22,509.08	(911.23)	23,420.31	(911.23)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,669.10)	545.11	(9,214.21)	545.11	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,720.09	577.27	28,142.82	577.27	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,386.10)	122.18	(10,508.28)	122.18	B6048
1026	50426000	50426000 Retiree Medical Expense	777.53	(137.47)	915.00	(137.47)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(876.48)	1.87	(878.35)	1.87	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,520.53	594.04	926.49	594.04	B6048
1026	50451000	50451000 Employee Awards	348.48	(220.62)	569.10	(220.62)	B6048
1026	50452000	50452000 Employee Physical Exams	-	(135.00)	135.00	(135.00)	B6048
1026	50456000	50456000 Tuition Aid	1,811.67	1,811.67	-	1,811.67	B6048
1026	50457000	50457000 Training	529.39	135.29	394.10	135.29	B6048
1026		Total: Other benefits	36,285.09	2,383.11	33,901.98	2,383.11	
1026		Total: Employee-related costs	611,715.25	91,011.77	520,703.48	91,011.77	
1026	53401000	53401000 AWWSC Services - Labor OPEX	355,160.32	(182,374.22)	537,534.54	(182,374.22)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,197.56	(5,807.30)	13,004.86	(5,807.30)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,656.24	(5,107.39)	41,763.63	(5,107.39)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,016.27	(2,232.84)	25,249.11	(2,232.84)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,669.19	253.11	57,416.08	253.11	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	26,297.12	(5,806.52)	32,103.64	(5,806.52)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,960.03	(9,584.30)	20,544.33	(9,584.30)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	99,306.23	(3,002.57)	102,308.80	(3,002.57)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	30,734.56	8,058.49	22,676.07	8,058.49	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	32,059.13	53,466.58	(21,407.45)	53,466.58	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	39,614.24	(39,831.19)	79,445.43	(39,831.19)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	12,298.29	(8,514.99)	20,813.28	(8,514.99)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(7,033.69)	(8,120.15)	1,086.46	(8,120.15)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	626.54	(458.01)	1,084.55	(458.01)	B6348
1026		Total: Service Company Costs	724,562.03	(209,061.30)	933,623.33	(209,061.30)	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	728.10	237.30	490.80	237.30	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(2,880.27)	2,880.27	(2,880.27)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	43,335.20	(12,048.55)	55,383.75	(12,048.55)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,132.23	13,344.93	11,787.30	13,344.93	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	56.00	280.00	56.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	4,678.00	(6,212.00)	10,890.00	(6,212.00)	B6328
1026	53155000	53155000 Contract Services - Legal	76,253.67	85,647.34	(9,393.67)	85,647.34	B6338
1026		Total: Contracted services	150,463.20	78,144.75	72,318.45	78,144.75	
1026	52532013	52532013 Electricity - Water Treatment	2,191.03	470.48	1,720.55	470.48	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	825.69	(120.71)	946.40	(120.71)	B6755
1026	52532016	52532016 Electricity - Admin & General	169.07	(42.26)	211.33	(42.26)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	250.95	250.95	-	250.95	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	13.82	0.95	12.87	0.95	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,650.90	(555.77)	2,206.67	(555.77)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	631.58	(103.46)	735.04	(103.46)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	16.90	(1.58)	18.48	(1.58)	B6758
1026	52550016	52550016 Janitorial - Admin & General	185.74	(9,555.27)	9,741.01	(9,555.27)	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,401.60	3,832.73	2,568.87	3,832.73	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	32.82	198.96	32.82	B6755
1026	52578016	52578016 Trash Removal - Admin & General	363.09	17.78	345.31	17.78	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	365.62	(365.62)	365.62	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	274.58	361.29	(86.71)	361.29	B6755
1026	52583016	52583016 Water & WW - Admin & General	712.03	(342.01)	1,054.04	(342.01)	B6758
1026		Total: Building Maintenance and Services	14,021.33	(5,384.78)	19,406.11	(5,384.78)	
1026	52574013	52574013 Telephone - Water Treatment	1,037.14	341.22	695.92	341.22	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.32	224.48	457.84	224.48	B6755
1026	52574016	52574016 Telephone - Admin & General	19,110.28	7,554.00	11,556.28	7,554.00	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	51.33	(134.84)	186.17	(134.84)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	(43.92)	(214.21)	170.29	(214.21)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	5,113.75	(2,453.11)	7,566.86	(2,453.11)	B6758
1026	52574200	52574200 Data Lines - Admin & General	255.53	(1,555.66)	1,811.19	(1,555.66)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	205.28	205.28	-	205.28	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	(26,875.27)	(29,313.20)	2,437.93	(29,313.20)	B6758
1026		Total: Telecommunication expenses	(463.56)	(25,346.04)	24,882.48	(25,346.04)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	157.75	(157.75)	157.75	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	439.86	69.57	370.29	69.57	B6758
1026	52566016	52566016 Postage - Admin & General	9.65	(64.58)	74.23	(64.58)	B6758
1026	52566700	52566700 Printing	460.04	430.25	29.79	430.25	B6758
1026		Total: Postage, printing and stationary	909.55	592.99	316.56	592.99	
1026	52526100	52526100 Credit Line Fees Interco	4,670.73	410.26	4,260.47	410.26	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	189.47	(189.47)	189.47	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	90.87	(1,654.42)	1,745.29	(1,654.42)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	3,462.07	2,186.96	1,275.11	2,186.96	B6758
1026	52571500	52571500 Software Licenses	1,415.58	1,212.87	202.71	1,212.87	B6758

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Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52582012	52582012 Uniforms - Pumping	-	(73.22)	73.22	(73.22)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	454.63	36.14	418.49	36.14	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	36.90	(143.36)	180.26	(143.36)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,428.55	2,749.13	679.42	2,749.13	B6757
1026	52599800	52599800 PCard Undistributed	811.20	1,178.30	(367.10)	1,178.30	B6758
1026		Total: Office supplies and services	14,370.53	6,092.13	8,278.40	6,092.13	
1026	52534000	52534000 Employee Expenses	9,272.88	6,674.42	2,598.46	6,674.42	B6758
1026	52534200	52534200 Conferences & Registration	485.00	485.00	-	485.00	B6758
1026	52535000	52535000 Meals Deductible	4,321.22	2,433.83	1,887.39	2,433.83	B6758
1026	52567000	52567000 Relocation Expenses	10,493.59	20,414.85	(9,921.26)	20,414.85	B6758
1026		Total: Employee related expense travel & entertainme	24,572.69	30,008.10	(5,435.41)	30,008.10	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(1,716.43)	1,716.43	(1,716.43)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	47.19	156.81	(109.62)	156.81	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,262.56	1,139.32	123.24	1,139.32	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,500.97	45.20	5,455.77	45.20	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,345.93	3,666.32	6,679.61	3,666.32	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(205.17)	205.17	(205.17)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	457.92	(9,504.63)	9,962.55	(9,504.63)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	(117.63)	(532.63)	415.00	(532.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	562.45	422.45	140.00	422.45	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(5,815.70)	46,197.81	(52,013.51)	46,197.81	B6758
1026	52514700	52514700 Community Partnerships	9,500.00	5,084.50	4,415.50	5,084.50	B6758
1026	52514900	52514900 Customer Education	3,000.00	(400.00)	3,400.00	(400.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	5,305.04	5,305.04	-	5,305.04	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(1,533.79)	1,533.79	(1,533.79)	B6758
1026	52515001	52515001 Community Relations - Specialty	11.00	11.00	-	11.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,643.09	645.05	3,998.04	645.05	B6758
1026	52554500	52554500 Lab Supplies	8,699.98	5,602.33	3,097.65	5,602.33	B6753
1026	52564000	52564000 Penalties Nondeductible	12.38	12.38	-	12.38	B6758
1026	52568000	52568000 Research & Development	1,419.18	5.28	1,413.90	5.28	B6758
1026	52585000	52585000 Discounts Available	(10,058.63)	(9,964.08)	(94.55)	(9,964.08)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	53.30	(292.72)	346.02	(292.72)	B6758
1026		Total: Miscellaneous expenses	34,829.03	44,144.04	(9,315.01)	44,144.04	
1026	54110016	54110016 Rents-Real Property - Admin & General	(75.12)	5.60	(80.72)	5.60	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(354.08)	434.80	(354.08)	B6425
1026		Total: Rents	5.60	(348.48)	354.08	(348.48)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	177,389.85	224,251.08	(46,861.23)	224,251.08	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,442.88	1,042.08	400.80	1,042.08	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	986.82	777.66	209.16	777.66	B6508
1026	55000022	55000022 Transportation Maint - Pumping	24.00	24.00	-	24.00	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(652.66)	652.66	(652.66)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(282.14)	282.14	(282.14)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(188,096.53)	(234,957.76)	46,861.23	(234,957.76)	B6508
1026	55010100	55010100 Transportation Lease Costs	5,185.77	(92,708.95)	97,894.72	(92,708.95)	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,955.85	(4,881.54)	24,837.39	(4,881.54)	B6508
1026	55010300	55010300 Transportation Lease Maint	23,266.74	7,681.31	15,585.43	7,681.31	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(700.83)	700.83	(700.83)	B6508
1026		Total: Transportation	40,155.38	(100,407.75)	140,563.13	(100,407.75)	
1026		Total: Operating supplies and services	278,863.75	27,494.96	251,368.79	27,494.96	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	28,720.02	7,021.27	21,698.75	7,021.27	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	4,259.99	2,299.64	1,960.35	2,299.64	B6707
1026		Total: Uncollectible accounts expense	32,980.01	9,320.91	23,659.10	9,320.91	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,319.79	1,215.84	6,103.95	1,215.84	B6757
1026	52520000	52520000 Collection Agencies	(24.53)	(24.53)	-	(24.53)	B6757
1026		Total: Customer accounting, other	7,295.26	1,191.31	6,103.95	1,191.31	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.90)	1,714.65	(136.90)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,639.70	19,748.18	49,891.52	19,748.18	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,613.66	2,100.83	2,512.83	2,100.83	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,863.18)	(756.72)	(1,106.46)	(756.72)	B6588
1026	55730000	55730000 Insurance Other	844.74	66.91	777.83	66.91	B6598
1026	55740000	55740000 Insurance Property	21,247.41	1,698.75	19,548.66	1,698.75	B6598
1026		Total: Insurance other than group	96,060.08	22,721.05	73,339.03	22,721.05	
1026	62002200	62002200 M&S Maint - Pumping	25,778.19	21,375.05	4,403.14	21,375.05	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,786.29	19,480.62	(13,694.33)	19,480.62	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	15,133.84	(16,488.64)	31,622.48	(16,488.64)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,512.89	950.97	561.92	950.97	B6208
1026	62502200	62502200 Misc Maint - Pumping	1,897.01	1,905.96	(8.95)	1,905.96	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(15,541.68)	15,541.68	(15,541.68)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(467.37)	467.37	(467.37)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	107.13	350.88	107.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	17,838.41	(35,607.69)	53,446.10	(35,607.69)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	-	2,307.75	(2,307.75)	2,307.75	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(15,894.32)	15,894.32	(15,894.32)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	9,400.00	9,400.00	-	9,400.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	(7,780.00)	(20,287.99)	12,507.99	(20,287.99)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(1,120.00)	1,120.00	(1,120.00)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,115.75	3,483.61	1,632.14	3,483.61	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,845.01	(2,560.67)	4,405.68	(2,560.67)	B6358
1026		Total: Maintenance supplies and services	76,985.40	(48,957.27)	125,942.67	(48,957.27)	
1026	88101000	88101000 Capital Movements - UP	1,481,663.81	(4,213,347.86)	5,695,011.67	(4,213,347.86)	B6758
1026	88106000	88106000 Capital Movements - CCNC	(447,510.13)	4,017,942.93	(4,465,453.06)	4,017,942.93	B6758
1026	88107000	88107000 Capital Movements - CWIP	696,744.87	196,660.10	500,084.77	196,660.10	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	162,776.07	(162,776.07)	162,776.07	B6758

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1026	88252170	88252170 Capital Movements - ADV NT WIP	(26,957.21)	371,870.93	(398,828.14)	371,870.93	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	30,903.66	30,903.66	-	30,903.66	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	179,033.15	179,033.15	-	179,033.15	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	173,124.64	82,527.17	90,597.47	82,527.17	B6758
1026	88257100	88257100 Capital Movements - RWIP	399,706.93	298,142.22	101,564.71	298,142.22	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	8,447.12	(8,447.12)	8,447.12	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(17,705.86)	13,134.34	(30,840.20)	13,134.34	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(16,745.74)	(16,745.74)	-	(16,745.74)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	9,504.46	(9,504.46)	9,504.46	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,452,258.12)	(1,140,848.55)	(1,311,409.57)	(1,140,848.55)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,206,486.17	(57,193.30)	2,263,679.47	(57,193.30)	
1026	68011000	68011000 Depreciation Exp - UPIS General	850,230.32	82,322.83	767,907.49	82,322.83	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	121,013.01	84,018.84	36,994.17	84,018.84	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(49,702.16)	(36,064.72)	(13,637.44)	(36,064.72)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,814.11)	270.81	(6,084.92)	270.81	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,351.11)	(530.68)	(18,820.43)	(530.68)	B403
1026		Total: Depreciation	896,375.95	130,017.08	766,358.87	130,017.08	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	8,435.10	(8,435.10)	8,435.10	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	8,435.10	(8,342.13)	8,435.10	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,902.79	5,278.07	65,624.72	5,278.07	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.72)	(495.35)	(20.72)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,507.40)	(83.84)	(2,423.56)	(83.84)	B403
1026		Total: Removal costs, net	67,879.32	5,173.51	62,705.81	5,173.51	
1026		Total: Depreciation and amortization	964,348.24	143,625.69	820,722.55	143,625.69	
1026	69011000	69011000 FIT - Current	(122,316.13)	(158,442.27)	36,126.14	(158,442.27)	B40910
1026		Total: Current federal income taxes - operating	(122,316.13)	(158,442.27)	36,126.14	(158,442.27)	
1026	69021000	69021000 SIT - Current	(48,409.69)	(62,362.36)	13,952.67	(62,362.36)	B40911
1026		Total: Current state income taxes - operating	(48,409.69)	(62,362.36)	13,952.67	(62,362.36)	
1026		Total: Current income taxes - operating	(170,725.82)	(220,804.63)	50,078.81	(220,804.63)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	(388,172.00)	388,172.00	(388,172.00)	B41010
1026	69065000	69065000 Deferred FIT - Other	362,944.46	697,876.34	(334,931.88)	697,876.34	B41010
1026		Total: Deferred federal income tax expense	362,944.46	309,704.34	53,240.12	309,704.34	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	(24,218.00)	24,218.00	(24,218.00)	B41011
1026	69073500	69073500 Deferred SIT - Other	120,575.08	131,612.63	(11,037.55)	131,612.63	B41011
1026		Total: Deferred state income tax expense	120,575.08	107,394.63	13,180.45	107,394.63	
1026		Total: Deferred taxes	483,519.54	417,098.97	66,420.57	417,098.97	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(1,203.11)	(954.70)	(248.41)	(954.70)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	(4,626.77)	4,626.77	(4,626.77)	B41211
1026		Total: Amortization of investment tax credits	(1,203.11)	(5,581.47)	4,378.36	(5,581.47)	
1026		Total: Incomes Taxes -Operating	311,590.61	190,712.87	120,877.74	190,712.87	
1026	68520000	68520000 Property Taxes	335,192.10	207,040.99	128,151.11	207,040.99	B40811
1026	68532000	68532000 FUTA	-	(18.00)	18.00	(18.00)	B40812
1026	68533000	68533000 FICA	53,022.40	2,514.46	50,507.94	2,514.46	B40812
1026	68533100	68533100 FICA Cap Credits	(26,582.57)	4,128.66	(30,711.23)	4,128.66	B40812
1026	68535000	68535000 SUTA	-	(5.09)	5.09	(5.09)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	2,974.09	61,025.91	2,974.09	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	524,164.80	237,358.77	286,806.03	237,358.77	
1026		Total: Operating expenses, net	4,006,589.82	514,504.03	3,492,085.79	514,504.03	
1026		Total: Operating Income (loss)	(1,314,841.84)	(139,734.96)	(1,175,106.88)	(139,734.96)	
1026	70510000	70510000 AFUDC - Equity	(12,977.71)	(6,839.84)	(6,137.87)	(6,839.84)	B420
1026		Total: Allowance for funds used during construction	(12,977.71)	(6,839.84)	(6,137.87)	(6,839.84)	
1026	71511000	71511000 M&J Revenues	(1,949.00)	4,337.00	(6,286.00)	4,337.00	B415
1026	71521000	71521000 M&J Expenses	17,049.42	(6,828.47)	23,877.89	(6,828.47)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	17,842.52	(17,842.52)	17,842.52	B426
1026		Total: Other miscellaneous income	15,100.42	15,351.05	(250.63)	15,351.05	
1026		Total: Other Income	2,122.71	8,511.21	(6,388.50)	8,511.21	
1026	75840000	75840000 Lobbying Expenses	15,532.25	15,191.91	340.34	15,191.91	B426
1026		Total: Other miscellaneous deductions	15,532.25	15,191.91	340.34	15,191.91	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	641.00	(641.00)	641.00	B40920
1026		Total: Current federal income taxes - non-operating	-	641.00	(641.00)	641.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	316.00	(316.00)	316.00	B40920
1026		Total: Current state income taxes - non-operating	-	316.00	(316.00)	316.00	
1026		Total: Other Deductions	15,532.25	16,148.91	(616.66)	16,148.91	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.01	18,541.66	319,834.35	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.32	18,672.80	360,872.52	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	45,008.11	43,915.57	1,092.54	43,915.57	B4272
1026		Total: Interest on short-term debt	45,008.11	43,915.57	1,092.54	43,915.57	
1026	81500000	81500000 Interest Other	15.63	15.63	-	15.63	B4275
1026		Total: Other interest expense	15.63	15.63	-	15.63	
1026	85000000	85000000 AFUDC Debt	(15,069.54)	(8,293.33)	(6,776.21)	(8,293.33)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,069.54)	(8,293.33)	(6,776.21)	(8,293.33)	
1026	82010000	82010000 Amortize Debt Disc & Exp	206.76	18.68	188.08	18.68	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,915.93	800.10	6,115.83	800.10	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,890.50	1,277.93	7,612.57	1,277.93	
1026		Total: Interest Charges	418,390.02	55,588.60	362,801.42	55,588.60	

Tennessee American Water Company
Trial Balance as of March 31, 2023

Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Other Income (Expenses)	436,044.98	80,248.72	355,796.26	80,248.72	
1026		Total: Income (loss) before income taxes	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026		Total: Net income (loss)	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026		Total: Net Income Available to common stockholders	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,512,965.74	137,542.34	1,375,423.40	137,542.34	B438
1026		Total: Common Dividends	1,512,965.74	137,542.34	1,375,423.40	137,542.34	
1026		Total: PROFIT & LOSS STATEMENT	634,168.88	78,056.10	556,112.78	78,056.10	

Tennessee American Water Company
Trial Balance as of March 31, 2023

Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,573,541.53)	100,623.34	(1,674,164.87)	100,623.34	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(568,182.76)	(71,124.58)	(497,058.18)	(71,124.58)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(158,925.11)	(165,502.27)	6,577.16	(165,502.27)	B4611
1026		Total: Water revenues - residential	(2,300,649.40)	(136,003.51)	(2,164,645.89)	(136,003.51)	
1026	40121000	40121000 Commercial Sales Billed	(757,189.39)	515,659.70	(1,272,849.09)	515,659.70	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(306,906.43)	70,864.27	(377,770.70)	70,864.27	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(604,861.87)	(658,838.77)	53,976.90	(658,838.77)	B4612
1026		Total: Water revenues - commercial	(1,668,957.69)	(72,314.80)	(1,596,642.89)	(72,314.80)	
1026	40131000	40131000 Industrial Sales Billed	(396,455.61)	50,055.42	(446,511.03)	50,055.42	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(142,564.94)	(7,110.18)	(135,454.76)	(7,110.18)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	30,841.96	(53,275.98)	84,117.94	(53,275.98)	B4613
1026		Total: Water revenues - industrial	(508,178.59)	(10,330.74)	(497,847.85)	(10,330.74)	
1026	40145000	40145000 Private Fire Billed	(227,981.36)	(4,401.29)	(223,580.07)	(4,401.29)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(80,785.25)	(15,970.86)	(64,814.39)	(15,970.86)	B4622
1026	40146000	40146000 Private Fire Unbilled	6,797.41	6,797.41	-	6,797.41	B4622
1026		Total: Water revenues - private fire	(301,969.20)	(13,574.74)	(288,394.46)	(13,574.74)	
1026	40151000	40151000 Public Authority Billed	(234,739.23)	(11,445.94)	(223,293.29)	(11,445.94)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(84,706.86)	(18,620.06)	(66,086.80)	(18,620.06)	B4614
1026	40152000	40152000 Public Authority Unbilled	(38,659.00)	(53,064.53)	14,405.53	(53,064.53)	B4614
1026		Total: Water revenues - public authority	(358,105.09)	(83,130.53)	(274,974.56)	(83,130.53)	
1026	40161000	40161000 Sales for Resale Billed	(50,753.91)	21,058.39	(71,812.30)	21,058.39	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(18,321.45)	2,915.73	(21,237.18)	2,915.73	B466
1026	40162000	40162000 Sales for Resale Unbilled	(32,694.79)	(32,218.81)	(475.98)	(32,218.81)	B466
1026		Total: Water revenues - sales for resale	(101,770.15)	(8,244.69)	(93,525.46)	(8,244.69)	
1026	40189900	40189900 Other Water Revenue	127,520.08	(200,651.94)	328,172.02	(200,651.94)	B474
1026		Total: Water revenues - other	127,520.08	(200,651.94)	328,172.02	(200,651.94)	
1026		Total: Water revenues	(5,112,110.04)	(524,250.95)	(4,587,859.09)	(524,250.95)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,345.86)	4,270.61	(34,616.47)	4,270.61	B470
1026	40310200	40310200 Other Revenue - Rent	(19,650.23)	(2,434.09)	(17,216.14)	(2,434.09)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,840.00)	(160.00)	(2,680.00)	(160.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,720.00)	2,980.00	(21,700.00)	2,980.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,497.43)	(53.66)	(1,443.77)	(53.66)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(7,785.00)	18,495.00	(26,280.00)	18,495.00	B471
1026		Total: Other revenues	(80,838.52)	23,097.86	(103,936.38)	23,097.86	
1026		Total: Operating revenues	(5,192,948.56)	(501,153.09)	(4,691,795.47)	(501,153.09)	
1026	51010000	51010000 Purchased Water	7,416.37	2,078.89	5,337.48	2,078.89	B6101
1026		Total: Purchased water	7,416.37	2,078.89	5,337.48	2,078.89	
1026	51510011	51510011 Purchased Power - Source of Supply	1,902.63	431.51	1,471.12	431.51	B6151
1026	51510012	51510012 Purchased Power - Pumping	178,926.26	8,066.94	170,859.32	8,066.94	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,253.87	(2,353.97)	7,607.84	(2,353.97)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,428.51	3,396.16	1,032.35	3,396.16	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(153,944.86)	(82,709.99)	(71,234.87)	(82,709.99)	B6158
1026	51520000	51520000 Fuel for Power Production	5.56	5.56	-	5.56	B6161
1026		Total: Fuel and power	36,571.97	(73,163.79)	109,735.76	(73,163.79)	
1026	51800000	51800000 Chemicals	180,992.12	60,586.54	120,405.58	60,586.54	B6183
1026		Total: Chemicals	180,992.12	60,586.54	120,405.58	60,586.54	
1026	51110000	51110000 Waste Disposal	57,523.68	27,239.14	30,284.54	27,239.14	B6753
1026		Total: Waste disposal	57,523.68	27,239.14	30,284.54	27,239.14	
1026		Total: Production costs	282,504.14	16,740.78	265,763.36	16,740.78	
1026	50100000	50100000 Labor Natural Account	243,121.39	(4,613.36)	247,734.75	(4,613.36)	B6018
1026	50100001	50100001 Labor Expense Accrual	17,373.10	424.57	16,948.53	424.57	B6018
1026	50101200	50101200 Labor Oper Pumping	88,167.43	2,858.09	85,309.34	2,858.09	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,907.98	559.90	18,348.08	559.90	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	46,351.85	(1,070.20)	47,422.05	(1,070.20)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,183.20	2,160.88	24,022.32	2,160.88	B6017
1026	50101600	50101600 Labor Oper Admin & General	66,951.29	(6,097.82)	73,049.11	(6,097.82)	B6018
1026	50102100	50102100 Labor Maint Source of Supply	41.21	41.21	-	41.21	B6012
1026	50102200	50102200 Labor Maint Pumping	279.20	279.20	-	279.20	B6012
1026	50102300	50102300 Labor Maint Water Treatment	20.02	20.02	-	20.02	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,602.48	1,591.46	6,011.02	1,591.46	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,582.17	(4,148.35)	16,730.52	(4,148.35)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,468.62	7,236.42	14,232.20	7,236.42	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	9,974.86	(1,328.86)	11,303.72	(1,328.86)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(179,219.15)	13,985.99	(193,205.14)	13,985.99	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	36,212.58	14,735.00	21,477.58	14,735.00	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,327.38	1,779.20	4,548.18	1,779.20	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,432.66	129.39	1,303.27	129.39	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,854.16	864.97	989.19	864.97	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	301.54	301.54	-	301.54	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,272.98	430.57	842.41	430.57	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	13.09	13.09	-	13.09	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,167.79	539.15	628.64	539.15	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	679.42	(972.47)	1,651.89	(972.47)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(223.56)	223.56	(223.56)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(36,212.58)	(14,735.00)	(21,477.58)	(14,735.00)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(51.42)	51.42	(51.42)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	36.72	1,228.80	36.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	433.12	47.44	385.68	47.44	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	423.76	63.82	359.94	63.82	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	139.05	139.05	-	139.05	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	51.42	(51.42)	51.42	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.55	1,831.36	43,483.19	1,831.36	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,810.33)	318.91	(7,129.24)	318.91	B6018

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	25,598.38	(25,598.38)	25,598.38	B6018
1026		Total: Salaries and wages	433,620.34	42,796.71	390,823.63	42,796.71	
1026	50610000	50610000 Pension Expense	12,487.00	(8,075.00)	20,562.00	(8,075.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,093.19)	2,950.08	(7,043.27)	2,950.08	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,878.00	(340.00)	41,878.00	B6048
1026		Total: Pension expense	49,931.81	36,753.08	13,178.73	36,753.08	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,594.17)	961.16	(2,555.33)	961.16	B6048
1026	50550000	50550000 Group Insurance Expense	138,160.71	(4,497.04)	142,657.75	(4,497.04)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,513.52)	1,838.06	(52,351.58)	1,838.06	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,784.00	(109,256.00)	37,784.00	B6048
1026		Total: Group insurance expense	19,428.02	33,521.18	(14,093.16)	33,521.18	
1026	50421000	50421000 401k Expense	17,824.42	(391.44)	18,215.86	(391.44)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,353.71)	569.97	(6,923.68)	569.97	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,793.70	292.19	25,501.51	292.19	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,078.65)	(290.70)	(8,787.95)	(290.70)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,335.33	82.77	2,252.56	82.77	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(731.61)	(82.25)	(649.36)	(82.25)	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,388.67	(967.78)	2,356.45	(967.78)	B6048
1026	50451000	50451000 Employee Awards	124.10	(854.53)	978.63	(854.53)	B6048
1026	50456000	50456000 Tuition Aid	1,040.00	1,040.00	-	1,040.00	B6048
1026	50457000	50457000 Training	3,729.35	2,890.29	839.06	2,890.29	B6048
1026		Total: Other benefits	36,071.60	2,288.52	33,783.08	2,288.52	
1026		Total: Employee-related costs	539,051.77	115,359.49	423,692.28	115,359.49	
1026	53401000	53401000 AWWSC Services - Labor OPEX	258,668.53	175,238.02	83,430.51	175,238.02	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,980.72	(7,491.01)	14,471.73	(7,491.01)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,349.14	(1,988.88)	36,338.02	(1,988.88)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	16,692.16	2,076.06	14,616.10	2,076.06	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	56,442.92	(7,156.20)	63,599.12	(7,156.20)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	25,487.85	(8,232.76)	33,720.61	(8,232.76)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	8,248.56	(12,052.05)	20,300.61	(12,052.05)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	80,273.62	6,410.52	73,863.10	6,410.52	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,809.82	5,387.80	26,422.02	5,387.80	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	32,173.84	20,745.38	11,428.46	20,745.38	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,610.13	(39,441.42)	68,051.55	(39,441.42)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,059.54	(1,123.57)	20,183.11	(1,123.57)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,596.75	427.44	1,169.31	427.44	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.45	(165.89)	811.34	(165.89)	B6348
1026		Total: Service Company Costs	601,039.03	132,633.44	468,405.59	132,633.44	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(202.23)	202.23	(202.23)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	923.10	(29,979.27)	30,902.37	(29,979.27)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	36,708.17	88,249.08	(51,540.91)	88,249.08	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(41.58)	41.58	(41.58)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	9,631.72	6,183.40	3,448.32	6,183.40	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	61.00	275.00	61.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	5,896.70	5,380.64	516.06	5,380.64	B6328
1026	53155000	53155000 Contract Services - Legal	53,790.18	17,284.55	36,505.63	17,284.55	B6338
1026		Total: Contracted services	107,285.87	86,935.59	20,350.28	86,935.59	
1026	52532013	52532013 Electricity - Water Treatment	2,246.78	(176.54)	2,423.32	(176.54)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	977.02	121.28	855.74	121.28	B6755
1026	52532016	52532016 Electricity - Admin & General	157.93	11.32	146.61	11.32	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	5,102.55	2,915.06	2,187.49	2,915.06	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.40	(3.22)	11.62	(3.22)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,097.70	(591.72)	2,689.42	(591.72)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	695.32	47.26	648.06	47.26	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.15	(0.79)	6.94	(0.79)	B6758
1026	52550012	52550012 Janitorial - Pumping	81.79	81.79	-	81.79	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	30.58	30.58	-	30.58	B6755
1026	52550016	52550016 Janitorial - Admin & General	14,046.85	14,046.85	-	14,046.85	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,278.35	3,709.48	2,568.87	3,709.48	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	273.42	74.46	198.96	74.46	B6755
1026	52578016	52578016 Trash Removal - Admin & General	668.65	323.34	345.31	323.34	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(545.10)	545.10	(545.10)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	238.74	87.00	151.74	87.00	B6755
1026	52583016	52583016 Water & WW - Admin & General	1,077.80	1,077.80	-	1,077.80	B6758
1026		Total: Building Maintenance and Services	34,090.60	21,212.51	12,878.09	21,212.51	
1026	52574013	52574013 Telephone - Water Treatment	3,376.88	2,685.28	691.60	2,685.28	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	2,221.63	1,766.64	454.99	1,766.64	B6755
1026	52574016	52574016 Telephone - Admin & General	21,904.92	12,408.25	9,496.67	12,408.25	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	49.69	(53.94)	103.63	(53.94)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	76.42	27.33	49.09	27.33	B6755
1026	52574116	52574116 Cell Phone - Admin & General	1,090.37	(1,354.87)	2,445.24	(1,354.87)	B6758
1026	52574200	52574200 Data Lines - Admin & General	206.29	(1,490.31)	1,696.60	(1,490.31)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2.23	2.23	-	2.23	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	1,825.32	(1,160.63)	2,985.95	(1,160.63)	B6758
1026		Total: Telecommunication expenses	30,753.75	12,829.98	17,923.77	12,829.98	
1026	52562513	52562513 Overnight Shipping - Water Treatment	11.02	(13.84)	24.86	(13.84)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	390.95	(135.23)	526.18	(135.23)	B6758
1026	52566016	52566016 Postage - Admin & General	-	(281.52)	281.52	(281.52)	B6758
1026		Total: Postage, printing and stationary	401.97	(430.59)	832.56	(430.59)	
1026	52526100	52526100 Credit Line Fees Interco	3,837.40	(154.62)	3,992.02	(154.62)	B6758

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	78.21	78.21	-	78.21	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	196.35	51.76	144.59	51.76	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,078.52	2,018.67	59.85	2,018.67	B6758
1026	52571500	52571500 Software Licenses	6,439.44	3,491.21	2,948.23	3,491.21	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(469.05)	469.05	(469.05)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,201.40	(1,157.44)	2,358.84	(1,157.44)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	(3,586.95)	3,786.95	(3,586.95)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,073.13	1,451.27	621.86	1,451.27	B6757
1026	52599800	52599800 PCard Undistributed	630.39	267.25	363.14	267.25	B6758
1026		Total: Office supplies and services	16,734.84	1,990.31	14,744.53	1,990.31	
1026	52534000	52534000 Employee Expenses	(1,258.00)	(2,384.58)	1,126.58	(2,384.58)	B6758
1026	52534200	52534200 Conferences & Registration	1,949.00	550.44	1,398.56	550.44	B6758
1026	52535000	52535000 Meals Deductible	3,193.46	889.12	2,304.34	889.12	B6758
1026	52535100	52535100 Meals Non-Deductible	6.00	6.00	-	6.00	B6758
1026	52567000	52567000 Relocation Expenses	27.18	(28,959.07)	28,986.25	(28,959.07)	B6758
1026		Total: Employee related expense travel & entertainme	3,917.64	(29,898.09)	33,815.73	(29,898.09)	
1026	52001100	52001100 M & S Oper - Source of Supply	51.05	51.05	-	51.05	B6201
1026	52001200	52001200 M & S Oper - Pumping	79.91	79.91	-	79.91	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,814.06	2,172.94	5,641.12	2,172.94	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	19,695.10	15,951.11	3,743.99	15,951.11	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	844.01	844.01	-	844.01	B6207
1026	52001600	52001600 M & S Oper - Admin & General	10,408.79	8,651.61	1,757.18	8,651.61	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	375.00	375.00	-	375.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	632.03	(493.63)	1,125.66	(493.63)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(10,221.56)	(39,611.84)	29,390.28	(39,611.84)	B6758
1026	52514700	52514700 Community Partnerships	2,500.00	2,050.00	450.00	2,050.00	B6758
1026	52514900	52514900 Customer Education	4,750.00	2,492.25	2,257.75	2,492.25	B6758
1026	52514901	52514901 Customer Education Communication - Reg	998.54	998.54	-	998.54	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(590.87)	590.87	(590.87)	B6758
1026	52515001	52515001 Community Relations - Specialty	(42.00)	(668.14)	626.14	(668.14)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,781.09	442.99	4,338.10	442.99	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	8,370.81	8,370.81	-	8,370.81	B6758
1026	52554500	52554500 Lab Supplies	(4,219.63)	(5,443.41)	1,223.78	(5,443.41)	B6753
1026	52568000	52568000 Research & Development	1,419.18	-	1,419.18	-	B6758
1026	52585000	52585000 Discounts Available	(8,622.85)	(5,061.49)	(3,561.36)	(5,061.49)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	49.52	(241.93)	291.45	(241.93)	B6758
1026		Total: Miscellaneous expenses	39,663.05	(9,631.09)	49,294.14	(9,631.09)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(76.94)	(34.86)	(42.08)	(34.86)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(425.79)	506.51	(425.79)	B6425
1026		Total: Rents	3.78	(460.65)	464.43	(460.65)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	212,637.20	212,499.67	137.53	212,499.67	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,132.56	1,132.56	-	1,132.56	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	2,430.99	2,245.99	185.00	2,245.99	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	28.02	28.02	-	28.02	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(223,861.15)	(210,646.31)	(13,214.84)	(210,646.31)	B6508
1026	55010100	55010100 Transportation Lease Costs	(2,943.58)	(4,930.75)	1,987.17	(4,930.75)	B6508
1026	55010200	55010200 Transportation Lease Fuel	23,676.49	708.11	22,968.38	708.11	B6508
1026	55010300	55010300 Transportation Lease Maint	23,396.57	17,533.40	5,863.17	17,533.40	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(49.14)	49.14	(49.14)	B6508
1026		Total: Transportation	36,497.10	18,521.55	17,975.55	18,521.55	
1026		Total: Operating supplies and services	269,348.60	101,069.52	168,279.08	101,069.52	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	31,694.39	6,689.69	25,004.70	6,689.69	B6707
1026		Total: Uncollectible accounts expense	31,694.39	6,689.69	25,004.70	6,689.69	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,654.82	(1,220.82)	7,875.64	(1,220.82)	B6757
1026	52520000	52520000 Collection Agencies	(5.20)	(5.20)	-	(5.20)	B6757
1026		Total: Customer accounting, other	6,649.62	(1,226.02)	7,875.64	(1,226.02)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,194.87	19,366.04	49,828.83	19,366.04	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.20	1,550.23	2,740.97	1,550.23	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,486.49)	(627.54)	(858.95)	(627.54)	B6588
1026	55730000	55730000 Insurance Other	1,203.82	443.37	760.45	443.37	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	96,028.53	22,293.91	73,734.62	22,293.91	
1026	62002100	62002100 M&S Maint - Source of Supply	563.71	404.83	158.88	404.83	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,350.57	1,637.65	2,712.92	1,637.65	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,902.55	1,848.91	53.64	1,848.91	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	6,864.83	(1,783.30)	8,648.13	(1,783.30)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	12.63	(678.14)	690.77	(678.14)	B6208
1026	62502200	62502200 Misc Maint - Pumping	364.14	364.14	-	364.14	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(16,704.49)	16,704.49	(16,704.49)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	10,183.68	9,832.80	350.88	9,832.80	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	25,504.40	63,455.67	(37,951.27)	63,455.67	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,089.50	3,136.50	(47.00)	3,136.50	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	607.89	107.59	500.30	107.59	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	26,751.06	24,811.84	1,939.22	24,811.84	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,752.37	(80,666.23)	82,418.60	(80,666.23)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	375.00	(2,196.08)	2,571.08	(2,196.08)	B6358
1026		Total: Maintenance supplies and services	82,322.33	3,571.69	78,750.64	3,571.69	
1026	88101000	88101000 Capital Movements - UP	338,226.76	(2,296,811.54)	2,635,038.30	(2,296,811.54)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,610,765.98	3,472,080.57	(1,861,314.59)	3,472,080.57	B6758
1026	88107000	88107000 Capital Movements - CWIP	195,433.91	(1,421,925.80)	1,617,359.71	(1,421,925.80)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(307,659.45)	(315,140.41)	7,480.96	(315,140.41)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	209,009.21	(60,090.93)	269,100.14	(60,090.93)	B6758

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88252200	88252200 Capital Movements - ADV Tax	209,936.81	628,594.74	(418,657.93)	628,594.74	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(209,936.81)	(326,338.58)	116,401.77	(326,338.58)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	349,778.13	328,942.43	20,835.70	328,942.43	B6758
1026	88257100	88257100 Capital Movements - RWIP	(174,610.57)	(417,354.99)	242,744.42	(417,354.99)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(44,257.76)	(45,349.44)	1,091.68	(45,349.44)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	51,808.00	44,611.68	7,196.32	44,611.68	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(12,963.87)	2,923.30	(15,887.17)	2,923.30	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	108,937.75	(108,937.75)	108,937.75	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,215,530.34)	296,921.22	(2,512,451.56)	296,921.22	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,908,638.41	397,132.50	1,511,505.91	397,132.50	
1026	68011000	68011000 Depreciation Exp - UPIS General	853,164.35	36,144.19	817,020.16	36,144.19	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	119,585.40	(42,252.94)	161,838.34	(42,252.94)	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,531.71)	50,678.35	(90,210.06)	50,678.35	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,829.60)	255.32	(6,084.92)	255.32	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,351.11)	(516.81)	(18,834.30)	(516.81)	B403
1026		Total: Depreciation	908,037.33	44,308.11	863,729.22	44,308.11	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,951.62	5,143.37	65,808.25	5,143.37	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.71)	(495.36)	(20.71)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,507.40)	(81.52)	(2,425.88)	(81.52)	B403
1026		Total: Removal costs, net	67,928.15	5,041.14	62,887.01	5,041.14	
1026		Total: Depreciation and amortization	976,058.45	49,349.25	926,709.20	49,349.25	
1026	69011000	69011000 FIT - Current	189,887.17	58,803.34	131,083.83	58,803.34	B40910
1026		Total: Current federal income taxes - operating	189,887.17	58,803.34	131,083.83	58,803.34	
1026	69021000	69021000 SIT - Current	59,255.68	39,696.31	19,559.37	39,696.31	B40911
1026		Total: Current state income taxes - operating	59,255.68	39,696.31	19,559.37	39,696.31	
1026		Total: Current income taxes - operating	249,142.85	98,499.65	150,643.20	98,499.65	
1026	69065000	69065000 Deferred FIT - Other	56,721.96	100,913.39	(44,191.43)	100,913.39	B41010
1026		Total: Deferred federal income tax expense	56,721.96	100,913.39	(44,191.43)	100,913.39	
1026	69073500	69073500 Deferred SIT - Other	32,295.08	(40,666.80)	72,961.88	(40,666.80)	B41011
1026		Total: Deferred state income tax expense	32,295.08	(40,666.80)	72,961.88	(40,666.80)	
1026		Total: Deferred taxes	89,017.04	60,246.59	28,770.45	60,246.59	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(328.56)	165.84	(494.40)	165.84	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,220.92	(3,220.92)	3,220.92	B41211
1026		Total: Amortization of investment tax credits	(328.56)	3,386.76	(3,715.32)	3,386.76	
1026		Total: Incomes Taxes -Operating	337,831.33	162,133.00	175,698.33	162,133.00	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	26.98	26.97	0.01	26.97	B40812
1026	68532100	68532100 FUTA Cap Credits	(7.85)	(7.85)	-	(7.85)	B40812
1026	68533000	68533000 FICA	46,628.91	(1,311.52)	47,940.43	(1,311.52)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,039.11)	515.87	(15,554.98)	515.87	B40812
1026	68535000	68535000 SUTA	8.57	8.57	-	8.57	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.49)	(2.49)	-	(2.49)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,120.46	3,120.46	61,000.00	3,120.46	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	(6,493.45)	26,781.15	(6,493.45)	B40810
1026		Total: General taxes	530,239.52	49,785.71	480,453.81	49,785.71	
1026		Total: Operating expenses, net	3,752,767.71	658,400.46	3,094,367.25	658,400.46	
1026		Total: Operating Income (loss)	(1,440,180.85)	157,247.37	(1,597,428.22)	157,247.37	
1026	70510000	70510000 AFUDC - Equity	(14,466.58)	(6,285.95)	(8,180.63)	(6,285.95)	B420
1026		Total: Allowance for funds used during construction	(14,466.58)	(6,285.95)	(8,180.63)	(6,285.95)	
1026	71511000	71511000 M&J Revenues	(12,384.87)	(7,604.22)	(4,780.65)	(7,604.22)	B415
1026	71521000	71521000 M&J Expenses	13,202.77	5,640.87	7,561.90	5,640.87	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(29,670.12)	29,670.12	(29,670.12)	B426
1026		Total: Other miscellaneous income	817.90	(31,633.47)	32,451.37	(31,633.47)	
1026		Total: Other Income	(13,648.68)	(37,919.42)	24,270.74	(37,919.42)	
1026	75840000	75840000 Lobbying Expenses	4,582.25	4,266.93	315.32	4,266.93	B426
1026		Total: Other miscellaneous deductions	4,582.25	4,266.93	315.32	4,266.93	
1026		Total: Other Deductions	4,582.25	4,266.93	315.32	4,266.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.98	18,541.66	319,834.32	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.29	18,672.80	360,872.49	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	36,311.95	34,132.99	2,178.96	34,132.99	B4272
1026		Total: Interest on short-term debt	36,311.95	34,132.99	2,178.96	34,132.99	
1026	85000000	85000000 AFUDC Debt	(15,971.28)	(6,939.84)	(9,031.44)	(6,939.84)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,971.28)	(6,939.84)	(9,031.44)	(6,939.84)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.23	347.20	6,114.03	347.20	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.85	806.19	7,610.66	806.19	
1026		Total: Interest Charges	408,302.81	46,672.14	361,630.67	46,672.14	
1026		Total: Other Income (Expenses)	399,236.38	13,019.65	386,216.73	13,019.65	
1026		Total: Income (loss) before income taxes	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: Net income (loss)	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: Net Income Available to common stockholders	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: PROFIT & LOSS STATEMENT	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,793,363.76)	8,741.65	(1,802,105.41)	8,741.65	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(647,316.99)	(120,781.06)	(526,535.93)	(120,781.06)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(147,654.20)	85,706.17	(233,360.37)	85,706.17	B4611
1026		Total: Water revenues - residential	(2,588,334.95)	(26,333.24)	(2,562,001.71)	(26,333.24)	
1026	40121000	40121000 Commercial Sales Billed	(1,785,143.31)	(490,922.78)	(1,294,220.53)	(490,922.78)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(610,690.91)	(233,555.87)	(377,135.04)	(233,555.87)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	459,501.24	593,530.98	(134,029.74)	593,530.98	B4612
1026		Total: Water revenues - commercial	(1,936,332.98)	(130,947.67)	(1,805,385.31)	(130,947.67)	
1026	40131000	40131000 Industrial Sales Billed	(317,672.98)	(7,347.84)	(310,325.14)	(7,347.84)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(114,585.39)	(23,992.67)	(90,592.72)	(23,992.67)	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(15,882.33)	(23,391.08)	7,508.75	(23,391.08)	B4613
1026		Total: Water revenues - industrial	(448,140.70)	(54,731.59)	(393,409.11)	(54,731.59)	
1026	40145000	40145000 Private Fire Billed	(223,177.23)	(2,124.47)	(221,052.76)	(2,124.47)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(84,776.09)	(21,451.55)	(63,324.54)	(21,451.55)	B4622
1026	40146000	40146000 Private Fire Unbilled	(357.20)	(357.20)	-	(357.20)	B4622
1026		Total: Water revenues - private fire	(308,310.52)	(23,933.22)	(284,377.30)	(23,933.22)	
1026	40151000	40151000 Public Authority Billed	(246,820.52)	(8,024.61)	(238,795.91)	(8,024.61)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(89,029.50)	(19,326.77)	(69,702.73)	(19,326.77)	B4614
1026	40152000	40152000 Public Authority Unbilled	(9,240.62)	30,055.38	(39,296.00)	30,055.38	B4614
1026		Total: Water revenues - public authority	(345,090.64)	2,704.00	(347,794.64)	2,704.00	
1026	40161000	40161000 Sales for Resale Billed	(104,960.64)	(32,667.73)	(72,292.91)	(32,667.73)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(37,866.03)	(16,792.65)	(21,073.38)	(16,792.65)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,669.99)	1,190.27	(3,860.26)	1,190.27	B466
1026		Total: Water revenues - sales for resale	(145,496.66)	(48,270.11)	(97,226.55)	(48,270.11)	
1026	40189900	40189900 Other Water Revenue	223,595.65	(61,538.34)	285,133.99	(61,538.34)	B474
1026		Total: Water revenues - other	223,595.65	(61,538.34)	285,133.99	(61,538.34)	
1026		Total: Water revenues	(5,548,110.80)	(343,050.17)	(5,205,060.63)	(343,050.17)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(35,306.48)	(11,978.80)	(23,327.68)	(11,978.80)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,720.00)	(600.00)	(3,120.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(23,340.00)	2,280.00	(25,620.00)	2,280.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,416.12)	55.31	(1,471.43)	55.31	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(25,170.00)	(2,355.00)	(22,815.00)	(2,355.00)	B471
1026		Total: Other revenues	(106,602.83)	(13,386.74)	(93,216.09)	(13,386.74)	
1026		Total: Operating revenues	(5,654,712.65)	(356,435.93)	(5,298,276.72)	(356,435.93)	
1026	51010000	51010000 Purchased Water	16,106.43	8,689.26	7,417.17	8,689.26	B6101
1026		Total: Purchased water	16,106.43	8,689.26	7,417.17	8,689.26	
1026	51510011	51510011 Purchased Power - Source of Supply	1,089.20	(638.35)	1,727.55	(638.35)	B6151
1026	51510012	51510012 Purchased Power - Pumping	198,599.14	(11,911.69)	210,510.83	(11,911.69)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,428.13	(478.72)	7,906.85	(478.72)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,590.75	1,678.57	1,912.18	1,678.57	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(130,951.34)	(119,523.47)	(11,427.87)	(119,523.47)	B6158
1026	51520000	51520000 Fuel for Power Production	#N/A	#N/A	#N/A	#N/A	B6161
1026		Total: Fuel and power	79,755.88	(130,873.66)	210,629.54	(130,873.66)	
1026	51800000	51800000 Chemicals	192,694.18	55,914.86	136,779.32	55,914.86	B6183
1026		Total: Chemicals	192,694.18	55,914.86	136,779.32	55,914.86	
1026	51110000	51110000 Waste Disposal	122,543.08	48,918.04	73,625.04	48,918.04	B6753
1026		Total: Waste disposal	122,543.08	48,918.04	73,625.04	48,918.04	
1026		Total: Production costs	411,099.57	(17,351.50)	428,451.07	(17,351.50)	
1026	50100000	50100000 Labor Natural Account	227,638.24	(11,092.65)	238,730.89	(11,092.65)	B6018
1026	50100001	50100001 Labor Expense Accrual	32,413.30	4,707.53	27,705.77	4,707.53	B6018
1026	50101200	50101200 Labor Oper Pumping	114,164.67	24,168.19	89,996.48	24,168.19	B6011
1026	50101300	50101300 Labor Oper Water Treatment	21,991.91	2,791.83	19,200.08	2,791.83	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,212.71	16,784.70	51,428.01	16,784.70	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	31,604.26	(9,050.28)	40,654.54	(9,050.28)	B6017
1026	50101600	50101600 Labor Oper Admin & General	101,291.90	13,998.55	87,293.35	13,998.55	B6018
1026	50102100	50102100 Labor Maint Source of Supply	#N/A	#N/A	#N/A	#N/A	B6012
1026	50102200	50102200 Labor Maint Pumping	139.60	62.72	76.88	62.72	B6012
1026	50102300	50102300 Labor Maint Water Treatment	5,827.87	5,827.87	-	5,827.87	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,703.04	2,449.54	9,253.50	2,449.54	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,339.54	10,315.67	10,023.87	10,315.67	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,008.71	(1,242.83)	15,251.54	(1,242.83)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	17,932.76	1,610.59	16,322.17	1,610.59	B6016
1026	50109900	50109900 Labor Capitalized Credits	(232,863.35)	13,909.46	(246,772.81)	13,909.46	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	37,091.26	(2,477.00)	39,568.26	(2,477.00)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,154.06	1,905.83	5,248.23	1,905.83	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,509.96	1,459.02	50.94	1,459.02	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,505.24	1,413.72	1,091.52	1,413.72	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	590.19	385.53	204.66	385.53	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,333.93	275.66	5,058.27	275.66	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	65.45	65.45	-	65.45	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,094.48	472.19	622.29	472.19	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	219.41	(1,250.26)	1,469.67	(1,250.26)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	11.50	(308.33)	319.83	(308.33)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(37,091.26)	2,477.00	(39,568.26)	2,477.00	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	#N/A	#N/A	#N/A	#N/A	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	#N/A	#N/A	#N/A	#N/A	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	(386.30)	386.30	(386.30)	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	#N/A	#N/A	#N/A	#N/A	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	#N/A	#N/A	#N/A	#N/A	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	#N/A	#N/A	#N/A	#N/A	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.40	1,831.17	43,483.23	1,831.17	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,988.52)	240.76	(9,229.28)	240.76	B6018

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50171800	50171800 Compensation Expense - RSU/PSU	#N/A	#N/A	#N/A	#N/A	B6018
1026		Total: Salaries and wages	489,867.04	81,479.54	408,387.50	81,479.54	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,237.06)	4,269.48	(9,506.54)	4,269.48	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	48,787.94	37,364.48	11,423.46	37,364.48	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,024.64)	1,411.46	(3,436.10)	1,411.46	B6048
1026	50550000	50550000 Group Insurance Expense	156,168.39	8,848.68	147,319.71	8,848.68	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(59,735.69)	3,997.76	(63,733.45)	3,997.76	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	27,783.06	49,286.90	(21,503.84)	49,286.90	
1026	50421000	50421000 401k Expense	19,947.69	1,005.34	18,942.35	1,005.34	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,757.35)	366.45	(8,123.80)	366.45	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	29,740.50	3,182.96	26,557.54	3,182.96	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,800.21)	(365.62)	(10,434.59)	(365.62)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,773.10	381.42	2,391.68	381.42	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(910.57)	(96.57)	(814.00)	(96.57)	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,630.75	(90.93)	1,721.68	(90.93)	B6048
1026	50451000	50451000 Employee Awards	364.02	(335.10)	699.12	(335.10)	B6048
1026	50456000	50456000 Tuition Aid	3,671.81	3,671.81	-	3,671.81	B6048
1026	50457000	50457000 Training	4,059.00	3,664.94	394.06	3,664.94	B6048
1026		Total: Other benefits	45,277.01	31,120.13	14,156.88	31,120.13	
1026		Total: Employee-related costs	611,715.05	199,251.05	412,464.00	199,251.05	
1026	53401000	53401000 AWWSC Services - Labor OPEX	286,601.86	28,595.35	258,006.51	28,595.35	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,090.65	(6,271.50)	13,362.15	(6,271.50)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,844.54	2,279.17	36,565.37	2,279.17	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,958.01	3,087.83	20,870.18	3,087.83	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	67,354.77	(5,614.05)	72,968.82	(5,614.05)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	33,314.15	18,196.58	15,117.57	18,196.58	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	9,863.10	(7,911.21)	17,774.31	(7,911.21)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,391.23	11,923.42	79,467.81	11,923.42	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	30,608.16	(17,726.83)	48,334.99	(17,726.83)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,746.96	18,300.75	13,446.21	18,300.75	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	32,259.66	(18,713.10)	50,972.76	(18,713.10)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	22,054.90	4,979.83	17,075.07	4,979.83	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(21,376.71)	(20,699.38)	(677.33)	(20,699.38)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	644.57	(175.52)	820.09	(175.52)	B6348
1026		Total: Service Company Costs	654,355.85	10,251.34	644,104.51	10,251.34	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	#N/A	#N/A	#N/A	#N/A	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	748.00	2,013.13	(1,265.13)	2,013.13	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	38,092.95	3,967.44	34,125.51	3,967.44	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	150.76	146.50	4.26	146.50	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	28,394.05	(5,323.57)	33,717.62	(5,323.57)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	504.00	214.00	290.00	214.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	4,956.58	4,956.58	-	4,956.58	B6328
1026	53155000	53155000 Contract Services - Legal	(85,735.10)	(125,340.15)	39,605.05	(125,340.15)	B6338
1026		Total: Contracted services	(12,888.76)	(119,632.49)	106,743.73	(119,632.49)	
1026	52532013	52532013 Electricity - Water Treatment	2,790.71	6.63	2,784.08	6.63	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,197.51	(124.78)	1,322.29	(124.78)	B6755
1026	52532016	52532016 Electricity - Admin & General	76.78	(13.23)	90.01	(13.23)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	11,082.00	3,856.59	7,225.41	3,856.59	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	13.32	2.32	11.00	2.32	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	959.90	(140.99)	1,100.89	(140.99)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	225.72	(52.19)	277.91	(52.19)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	20.06	7.06	13.00	7.06	B6758
1026	52550012	52550012 Janitorial - Pumping	#N/A	#N/A	#N/A	#N/A	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	39.30	39.30	-	39.30	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,991.22	3,063.51	927.71	3,063.51	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	14,063.19	(10,275.48)	14,063.19	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	230.57	31.61	198.96	31.61	B6755
1026	52578016	52578016 Trash Removal - Admin & General	475.92	89.29	386.63	89.29	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	216.34	(216.34)	216.34	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	188.68	31.14	157.54	31.14	B6755
1026	52583016	52583016 Water & WW - Admin & General	419.92	(215.61)	635.53	(215.61)	B6758
1026		Total: Building Maintenance and Services	25,601.89	15,117.74	10,484.15	15,117.74	
1026	52574013	52574013 Telephone - Water Treatment	1,190.90	499.10	691.80	499.10	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	783.47	328.34	455.13	328.34	B6755
1026	52574016	52574016 Telephone - Admin & General	13,601.25	4,002.93	9,598.32	4,002.93	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	71.89	(53.96)	125.85	(53.96)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	110.56	(18.07)	128.63	(18.07)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	3,356.36	3,002.01	354.35	3,002.01	B6758
1026	52574200	52574200 Data Lines - Admin & General	199.62	(1,557.33)	1,756.95	(1,557.33)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	38.52	38.52	-	38.52	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	5,592.32	2,668.06	2,924.26	2,668.06	B6758
1026		Total: Telecommunication expenses	24,944.89	8,909.60	16,035.29	8,909.60	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(0.05)	24.81	(24.86)	24.81	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	440.08	(104.50)	544.58	(104.50)	B6758
1026	52566016	52566016 Postage - Admin & General	108.56	(30.17)	138.73	(30.17)	B6758
1026		Total: Postage, printing and stationary	559.58	(98.87)	658.45	(98.87)	
1026	52526100	52526100 Credit Line Fees Interco	4,153.54	227.56	3,925.98	227.56	B6758

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	115.44	115.44	-	115.44	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	193.31	(241.32)	434.63	(241.32)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	(569.07)	(1,065.37)	496.30	(1,065.37)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	(230.14)	1,645.72	(230.14)	B6758
1026	52582012	52582012 Uniforms - Pumping	155.48	(213.81)	369.29	(213.81)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,258.56	(690.59)	1,949.15	(690.59)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	(645.74)	845.74	(645.74)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,938.25	1,512.20	426.05	1,512.20	B6757
1026	52599800	52599800 PCard Undistributed	(1,390.72)	(1,050.09)	(340.63)	(1,050.09)	B6758
1026		Total: Office supplies and services	7,470.37	(2,281.86)	9,752.23	(2,281.86)	
1026	52534000	52534000 Employee Expenses	7,271.11	2,009.01	5,262.10	2,009.01	B6758
1026	52534200	52534200 Conferences & Registration	815.00	(875.00)	1,690.00	(875.00)	B6758
1026	52535000	52535000 Meals Deductible	3,036.68	98.23	2,938.45	98.23	B6758
1026	52535100	52535100 Meals Non-Deductible	#N/A	#N/A	#N/A	#N/A	B6758
1026	52567000	52567000 Relocation Expenses	665.72	(623.36)	1,289.08	(623.36)	B6758
1026		Total: Employee related expense travel & entertainme	11,788.51	608.88	11,179.63	608.88	
1026	52001100	52001100 M & S Oper - Source of Supply	#N/A	#N/A	#N/A	#N/A	B6201
1026	52001200	52001200 M & S Oper - Pumping	39.38	(945.62)	985.00	(945.62)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,521.12	(487.92)	6,009.04	(487.92)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,237.10	(2,734.27)	11,971.37	(2,734.27)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	608.11	149.88	458.23	149.88	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(240.97)	2,995.52	(3,236.49)	2,995.52	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	379.90	299.70	80.20	299.70	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	922.65	687.47	235.18	687.47	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(1,057.71)	22,878.66	(23,936.37)	22,878.66	B6758
1026	52514700	52514700 Community Partnerships	11,789.83	929.97	10,859.86	929.97	B6758
1026	52514900	52514900 Customer Education	7,583.60	6,479.95	1,103.65	6,479.95	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,899.48	2,899.48	-	2,899.48	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(2,996.65)	2,996.65	(2,996.65)	B6758
1026	52515001	52515001 Community Relations - Specialty	210.62	210.62	-	210.62	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,779.99	1,781.89	3,998.10	1,781.89	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	1,557.05	6,573.65	(5,016.60)	6,573.65	B6758
1026	52554500	52554500 Lab Supplies	3,427.36	263.24	3,164.12	263.24	B6753
1026	52568000	52568000 Research & Development	1,451.80	32.62	1,419.18	32.62	B6758
1026	52585000	52585000 Discounts Available	(10,659.07)	(10,273.69)	(385.38)	(10,273.69)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(0.33)	(65.83)	65.50	(65.83)	B6758
1026		Total: Miscellaneous expenses	42,039.49	30,920.70	11,118.79	30,920.70	
1026	54110016	54110016 Rents-Real Property - Admin & General	(58.95)	17.19	(76.14)	17.19	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	21.77	17.19	4.58	17.19	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	(123,936.53)	123,936.53	(123,936.53)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	477.79	477.79	-	477.79	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	199.31	(1,243.41)	1,442.72	(1,243.41)	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	355.54	355.54	-	355.54	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(15,738.33)	125,035.06	(140,773.39)	125,035.06	B6508
1026	55010100	55010100 Transportation Lease Costs	(3,952.22)	(6,353.47)	2,401.25	(6,353.47)	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,525.78	(6,427.74)	26,953.52	(6,427.74)	B6508
1026	55010300	55010300 Transportation Lease Maint	20,040.88	7,527.11	12,513.77	7,527.11	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	#N/A	#N/A	#N/A	#N/A	B6508
1026		Total: Transportation	21,908.75	(4,565.65)	26,474.40	(4,565.65)	
1026		Total: Operating supplies and services	121,446.49	(71,004.76)	192,451.25	(71,004.76)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	72,077.04	42,816.17	29,260.87	42,816.17	B6707
1026		Total: Uncollectible accounts expense	72,077.04	42,816.17	29,260.87	42,816.17	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,994.71	(489.11)	7,483.82	(489.11)	B6757
1026	52520000	52520000 Collection Agencies	(445.33)	(434.09)	(11.24)	(434.09)	B6757
1026		Total: Customer accounting, other	6,549.38	(923.20)	7,472.58	(923.20)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,787.33	18,722.23	50,065.10	18,722.23	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,470.01	1,957.20	2,512.81	1,957.20	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,889.71)	(687.08)	(1,202.63)	(687.08)	B6588
1026	55730000	55730000 Insurance Other	775.54	(71.10)	846.64	(71.10)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	94,968.30	21,483.06	73,485.24	21,483.06	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(593.52)	593.52	(593.52)	B6202
1026	62002200	62002200 M&S Maint - Pumping	9,162.44	6,130.60	3,031.84	6,130.60	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,657.43	2,252.69	404.74	2,252.69	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,221.48	(4,463.69)	11,685.17	(4,463.69)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	66.20	(115.55)	181.75	(115.55)	B6208
1026	62502200	62502200 Misc Maint - Pumping	731.50	631.50	100.00	631.50	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	802.06	(802.06)	802.06	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	107.13	350.88	107.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	15,255.42	(23,522.07)	38,777.49	(23,522.07)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,339.00	772.00	567.00	772.00	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	4,110.92	4,110.92	-	4,110.92	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	13,990.97	2,051.28	11,939.69	2,051.28	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	8,027.65	31,437.69	(23,410.04)	31,437.69	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,274.20	1,600.60	1,673.60	1,600.60	B6358
1026		Total: Maintenance supplies and services	66,295.22	17,859.04	48,436.18	17,859.04	
1026	88101000	88101000 Capital Movements - UP	2,220,973.66	544,959.65	1,676,014.01	544,959.65	B6758
1026	88106000	88106000 Capital Movements - CCNC	(727,570.64)	(155,321.62)	(572,249.02)	(155,321.62)	B6758
1026	88107000	88107000 Capital Movements - CWIP	669,151.05	(392,594.56)	1,061,745.61	(392,594.56)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(63,795.00)	(63,795.00)	-	(63,795.00)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	63,795.00	479,010.04	(415,215.04)	479,010.04	B6758

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88252200	88252200 Capital Movements - ADV Tax	-	(102,885.34)	102,885.34	(102,885.34)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	43,321.64	(43,321.64)	43,321.64	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	53,096.81	25,809.46	27,287.35	25,809.46	B6758
1026	88257100	88257100 Capital Movements - RWIP	301,483.73	48,540.80	252,942.93	48,540.80	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(5,181.05)	(5,181.05)	-	(5,181.05)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	5,181.05	40,162.05	(34,981.00)	40,162.05	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(8,515.31)	94,370.03	(102,885.34)	94,370.03	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(2,800.00)	11,932.13	(14,732.13)	11,932.13	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,505,819.30)	(568,328.23)	(1,937,491.07)	(568,328.23)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,038,506.90	202,381.20	1,836,125.70	202,381.20	
1026	68011000	68011000 Depreciation Exp - UPIS General	856,761.75	37,946.90	818,814.85	37,946.90	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	120,555.80	14,806.23	105,749.57	14,806.23	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(37,820.62)	13,090.80	(50,911.42)	13,090.80	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,841.59)	258.03	(6,099.62)	258.03	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,390.95)	(557.71)	(18,833.24)	(557.71)	B403
1026		Total: Depreciation	914,264.39	65,544.25	848,720.14	65,544.25	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	71,254.16	5,321.13	65,933.03	5,321.13	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.71)	(495.36)	(20.71)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,513.67)	(87.95)	(2,425.72)	(87.95)	B403
1026		Total: Removal costs, net	68,224.42	5,212.47	63,011.95	5,212.47	
1026		Total: Depreciation and amortization	982,581.78	70,756.72	911,825.06	70,756.72	
1026	69011000	69011000 FIT - Current	212,690.59	42,788.72	169,901.87	42,788.72	B40910
1026		Total: Current federal income taxes - operating	212,690.59	42,788.72	169,901.87	42,788.72	
1026	69021000	69021000 SIT - Current	64,598.16	38,273.93	26,324.23	38,273.93	B40911
1026		Total: Current state income taxes - operating	64,598.16	38,273.93	26,324.23	38,273.93	
1026		Total: Current income taxes - operating	277,288.75	81,062.65	196,226.10	81,062.65	
1026	69065000	69065000 Deferred FIT - Other	85,256.21	142,043.57	(56,787.36)	142,043.57	B41010
1026		Total: Deferred federal income tax expense	85,256.21	142,043.57	(56,787.36)	142,043.57	
1026	69073500	69073500 Deferred SIT - Other	48,541.30	(39,942.74)	88,484.04	(39,942.74)	B41011
1026		Total: Deferred state income tax expense	48,541.30	(39,942.74)	88,484.04	(39,942.74)	
1026		Total: Deferred taxes	133,797.51	102,100.83	31,696.68	102,100.83	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(493.85)	105.72	(599.57)	105.72	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,906.14	(3,906.14)	3,906.14	B41211
1026		Total: Amortization of investment tax credits	(493.85)	4,011.86	(4,505.71)	4,011.86	
1026		Total: Incomes Taxes -Operating	410,592.41	187,175.34	223,417.07	187,175.34	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	97.74	97.73	0.01	97.73	B40812
1026	68532100	68532100 FUTA Cap Credits	(6.28)	(6.28)	-	(6.28)	B40812
1026	68533000	68533000 FICA	55,984.64	4,905.16	51,079.48	4,905.16	B40812
1026	68533100	68533100 FICA Cap Credits	(19,316.41)	950.54	(20,266.95)	950.54	B40812
1026	68535000	68535000 SUTA	149.04	149.03	0.01	149.03	B40812
1026	68535100	68535100 SUTA Cap Credits	(11.85)	(11.85)	-	(11.85)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	2,948.18	61,051.82	2,948.18	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	22,624.94	3,116.32	19,508.62	3,116.32	B40810
1026		Total: General taxes	537,738.17	66,077.98	471,660.19	66,077.98	
1026		Total: Operating expenses, net	3,969,419.26	526,391.24	3,443,028.02	526,391.24	
1026		Total: Operating Income (loss)	(1,685,293.39)	169,955.31	(1,855,248.70)	169,955.31	
1026	70510000	70510000 AFUDC - Equity	(16,708.43)	(4,636.46)	(12,071.97)	(4,636.46)	B420
1026		Total: Allowance for funds used during construction	(16,708.43)	(4,636.46)	(12,071.97)	(4,636.46)	
1026	71511000	71511000 M&J Revenues	(6,615.00)	4,546.30	(11,161.30)	4,546.30	B415
1026	71521000	71521000 M&J Expenses	26,633.38	18,421.31	8,212.07	18,421.31	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	#N/A	#N/A	#N/A	#N/A	B426
1026		Total: Other miscellaneous income	20,018.38	22,967.61	(2,949.23)	22,967.61	
1026		Total: Other Income	(1,161.70)	13,859.50	(15,021.20)	13,859.50	
1026	75840000	75840000 Lobbying Expenses	(18,807.14)	(19,122.46)	315.32	(19,122.46)	B426
1026		Total: Other miscellaneous deductions	(18,807.14)	(19,122.46)	315.32	(19,122.46)	
1026		Total: Other Deductions	(18,807.14)	(19,122.46)	315.32	(19,122.46)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.01	2,472.23	335,903.78	2,472.23	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.32	2,603.37	376,941.95	2,603.37	
1026	81315000	81315000 Interest Short Term Debt Intercompany	37,723.38	37,217.62	505.76	37,217.62	B4272
1026		Total: Interest on short-term debt	37,723.38	37,217.62	505.76	37,217.62	
1026	85000000	85000000 AFUDC Debt	(11,454.81)	1,872.78	(13,327.59)	1,872.78	B420
1026		Total: Allowance for borrowed funds used during cons	(11,454.81)	1,872.78	(13,327.59)	1,872.78	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.23	114.16	6,347.07	114.16	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.85	573.15	7,843.70	573.15	
1026		Total: Interest Charges	414,230.74	42,266.92	371,963.82	42,266.92	
1026		Total: Other Income (Expenses)	394,261.90	37,003.96	357,257.94	37,003.96	
1026		Total: Income (loss) before income taxes	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026		Total: Net income (loss)	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026		Total: Net Income Available to common stockholders	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026		Total: PROFIT & LOSS STATEMENT	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(10,568,443.00)	(264,219.02)	(10,304,223.98)	(264,219.02)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(3,793,190.74)	(674,384.65)	(3,118,806.09)	(674,384.65)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(427,675.88)	(143,685.35)	(283,990.53)	(143,685.35)	B4611
1026		Total: Water revenues - residential	(14,789,309.62)	(1,082,289.02)	(13,707,020.60)	(1,082,289.02)	
1026	40121000	40121000 Commercial Sales Billed	(7,749,614.99)	(191,557.72)	(7,558,057.27)	(191,557.72)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(2,779,272.06)	(491,985.57)	(2,287,286.49)	(491,985.57)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	(359.83)	359.83	(359.83)	B460
1026	40122000	40122000 Commercial Sales Unbilled	(213,328.07)	(12,135.72)	(201,192.35)	(12,135.72)	B4612
1026		Total: Water revenues - commercial	(10,742,215.12)	(696,038.84)	(10,046,176.28)	(696,038.84)	
1026	40131000	40131000 Industrial Sales Billed	(2,229,945.59)	(198,362.47)	(2,031,583.12)	(198,362.47)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(793,787.95)	(177,578.03)	(616,209.92)	(177,578.03)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	68,945.39	96,704.56	(27,759.17)	96,704.56	B4613
1026		Total: Water revenues - industrial	(2,954,788.15)	(279,235.94)	(2,675,552.21)	(279,235.94)	
1026	40145000	40145000 Private Fire Billed	(1,342,312.04)	(27,480.35)	(1,314,831.69)	(27,480.35)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(487,820.92)	(80,478.26)	(407,342.66)	(80,478.26)	B4622
1026	40146000	40146000 Private Fire Unbilled	956.04	956.04	-	956.04	B4622
1026		Total: Water revenues - private fire	(1,829,176.92)	(107,002.57)	(1,722,174.35)	(107,002.57)	
1026	40151000	40151000 Public Authority Billed	(1,572,631.62)	(189,707.70)	(1,382,923.92)	(189,707.70)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(562,364.53)	(143,527.75)	(418,836.78)	(143,527.75)	B4614
1026	40152000	40152000 Public Authority Unbilled	(48,400.97)	15,281.83	(63,682.80)	15,281.83	B4614
1026		Total: Water revenues - public authority	(2,183,397.12)	(317,953.62)	(1,865,443.50)	(317,953.62)	
1026	40161000	40161000 Sales for Resale Billed	(653,335.93)	(207,667.17)	(445,668.76)	(207,667.17)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(230,244.02)	(95,214.59)	(135,029.43)	(95,214.59)	B466
1026	40162000	40162000 Sales for Resale Unbilled	83,050.16	79,576.73	3,473.43	79,576.73	B466
1026		Total: Water revenues - sales for resale	(800,529.79)	(223,305.03)	(577,224.76)	(223,305.03)	
1026	40189900	40189900 Other Water Revenue	1,114,433.28	(912,920.57)	2,027,353.85	(912,920.57)	B474
1026	40180100	40180100 Other Water Revenue - Temp Service	-	65.00	(65.00)	65.00	B471
1026		Total: Water revenues - other	1,114,433.28	(912,855.57)	2,027,288.85	(912,855.57)	
1026		Total: Water revenues	(32,184,983.44)	(3,618,680.59)	(28,566,302.85)	(3,618,680.59)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(199,476.99)	(30,665.23)	(168,811.76)	(30,665.23)	B470
1026	40310200	40310200 Other Revenue - Rent	(107,901.38)	(5,875.34)	(102,026.04)	(5,875.34)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(21,240.00)	(2,280.00)	(18,960.00)	(2,280.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(122,356.94)	(1,666.94)	(120,690.00)	(1,666.94)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(8,874.41)	(152.74)	(8,721.67)	(152.74)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(111,195.00)	16,502.00	(127,697.00)	16,502.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(4,180.00)	(3,555.00)	(625.00)	(3,555.00)	B471
1026		Total: Other revenues	(575,224.72)	(27,693.25)	(547,531.47)	(27,693.25)	
1026		Total: Operating revenues	(32,760,207.18)	(3,646,372.86)	(29,113,834.32)	(3,646,372.86)	
1026	51010000	51010000 Purchased Water	66,323.54	22,931.25	43,392.29	22,931.25	B6101
1026		Total: Purchased water	66,323.54	22,931.25	43,392.29	22,931.25	
1026	51510011	51510011 Purchased Power - Source of Supply	11,305.09	(906.66)	12,211.75	(906.66)	B6151
1026	51510012	51510012 Purchased Power - Pumping	1,229,208.24	68,067.44	1,161,140.80	68,067.44	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	48,162.71	675.47	47,487.24	675.47	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	20,061.59	9,392.75	10,668.84	9,392.75	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(964,546.50)	(623,554.60)	(340,991.90)	(623,554.60)	B6158
1026	51520000	51520000 Fuel for Power Production	1,323.84	(84.26)	1,408.10	(84.26)	B6161
1026		Total: Fuel and power	345,514.97	(546,409.86)	891,924.83	(546,409.86)	
1026	51800000	51800000 Chemicals	1,169,447.91	396,196.34	773,251.57	396,196.34	B6183
1026		Total: Chemicals	1,169,447.91	396,196.34	773,251.57	396,196.34	
1026	51110000	51110000 Waste Disposal	419,876.10	139,911.99	279,964.11	139,911.99	B6753
1026		Total: Waste disposal	419,876.10	139,911.99	279,964.11	139,911.99	
1026		Total: Production costs	2,001,162.52	12,629.72	1,988,532.80	12,629.72	
1026	50100000	50100000 Labor Natural Account	1,556,244.66	11,004.33	1,545,240.33	11,004.33	B6018
1026	50100001	50100001 Labor Expense Accrual	1,596.50	(182,653.34)	184,249.84	(182,653.34)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(4,095.60)	4,095.60	(4,095.60)	B6011
1026	50101200	50101200 Labor Oper Pumping	617,671.58	66,214.61	551,456.97	66,214.61	B6011
1026	50101300	50101300 Labor Oper Water Treatment	111,233.78	6,669.42	104,564.36	6,669.42	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	345,414.27	56,443.09	288,971.18	56,443.09	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	164,832.45	(18,277.32)	183,109.77	(18,277.32)	B6017
1026	50101600	50101600 Labor Oper Admin & General	484,024.57	50,746.38	433,278.19	50,746.38	B6018
1026	50102100	50102100 Labor Maint Source of Supply	41.21	41.21	-	41.21	B6012
1026	50102200	50102200 Labor Maint Pumping	2,361.96	2,361.96	-	2,361.96	B6012
1026	50102300	50102300 Labor Maint Water Treatment	18,388.90	18,319.80	69.10	18,319.80	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	57,661.13	11,484.53	46,176.60	11,484.53	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	93,116.44	17,048.72	76,067.72	17,048.72	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	118,956.95	33,887.96	85,068.99	33,887.96	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	80,239.45	1,691.52	78,547.93	1,691.52	B6016
1026	50109900	50109900 Labor Capitalized Credits	(1,253,131.03)	51,966.30	(1,305,097.33)	51,966.30	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	225,563.36	70,176.01	155,387.35	70,176.01	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	41,495.63	6,922.64	34,572.99	6,922.64	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	10,737.96	3,314.32	7,423.64	3,314.32	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	17,470.75	8,530.17	8,940.58	8,530.17	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	6,415.50	3,137.86	3,277.64	3,137.86	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	15,611.31	(3,476.47)	19,087.78	(3,476.47)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	13.09	(50.98)	64.07	(50.98)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	643.25	209.36	433.89	209.36	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	7,436.08	2,384.56	5,051.52	2,384.56	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	7,192.63	3,286.05	3,906.58	3,286.05	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	7,421.93	1,655.62	5,766.31	1,655.62	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,817.44	266.88	2,550.56	266.88	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(225,563.36)	(70,176.01)	(155,387.35)	(70,176.01)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	1,021.33	916.94	104.39	916.94	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	5,192.76	240.84	4,951.92	240.84	B6011

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	4,059.44	1,016.68	3,042.76	1,016.68	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	218.24	(975.27)	1,193.51	(975.27)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	1,381.99	1,022.05	359.94	1,022.05	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	719.01	719.01	-	719.01	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	(41.61)	41.61	(41.61)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(1,021.33)	(916.94)	(104.39)	(916.94)	B6018
1026	50171000	50171000 Annual Performance Plan	271,886.94	14,525.20	257,361.74	14,525.20	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(47,110.82)	1,536.31	(48,647.13)	1,536.31	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	50,777.92	18,757.29	32,020.63	18,757.29	B6018
1026	50185000	50185000 Severance	-	1,985.62	(1,985.62)	1,985.62	B6018
1026		Total: Salaries and wages	2,803,033.87	187,819.70	2,615,214.17	187,819.70	
1026	50610000	50610000 Pension Expense	74,922.00	(47,778.00)	122,700.00	(47,778.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(27,972.50)	18,462.54	(46,435.04)	18,462.54	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	249,228.00	246,348.00	2,880.00	246,348.00	B6048
1026		Total: Pension expense	296,177.50	217,032.54	79,144.96	217,032.54	
1026	50510000	50510000 PBOP Expense	29,082.00	(15,343.50)	44,425.50	(15,343.50)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(14,880.49)	1,330.07	(16,210.56)	1,330.07	B6048
1026	50550000	50550000 Group Insurance Expense	879,123.00	(13,363.66)	892,486.66	(13,363.66)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(326,558.19)	21,330.77	(347,888.96)	21,330.77	B6048
1026	50560000	50560000 Health Savings Account Expense	9,023.06	2,365.94	6,657.12	2,365.94	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(428,832.00)	225,564.00	(654,396.00)	225,564.00	B6048
1026		Total: Group insurance expense	146,957.38	221,883.62	(74,926.24)	221,883.62	
1026	50421000	50421000 401k Expense	116,784.05	(359.55)	117,143.60	(359.55)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(43,530.20)	2,049.25	(45,579.45)	2,049.25	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	166,168.03	6,768.10	159,399.93	6,768.10	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(58,890.56)	(1,563.95)	(57,326.61)	(1,563.95)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	4,613.28	(125.42)	4,738.70	(125.42)	B6048
1026	50426000	50426000 Retiree Medical Expense	13,353.49	771.79	12,581.70	771.79	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(4,752.86)	(175.23)	(4,577.63)	(175.23)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	20,000.00	(20,000.00)	20,000.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	9,510.92	(182.40)	9,693.32	(182.40)	B6048
1026	50451000	50451000 Employee Awards	3,189.71	571.44	2,618.27	571.44	B6048
1026	50452000	50452000 Employee Physical Exams	1,851.43	1,305.62	545.81	1,305.62	B6048
1026	50456000	50456000 Tuition Aid	8,671.88	6,428.28	2,243.60	6,428.28	B6048
1026	50457000	50457000 Training	12,232.50	7,802.92	4,429.58	7,802.92	B6048
1026		Total: Other benefits	229,201.67	43,290.85	185,910.82	43,290.85	
1026		Total: Employee-related costs	3,475,370.42	670,026.71	2,805,343.71	670,026.71	
1026	53401000	53401000 AWWSC Services - Labor OPEX	1,811,602.94	(21,521.27)	1,833,124.21	(21,521.27)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	42,255.41	(40,719.43)	82,974.84	(40,719.43)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	216,158.02	(19,026.96)	235,184.98	(19,026.96)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	120,380.15	(0.34)	120,380.49	(0.34)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	347,749.44	(47,710.57)	395,460.01	(47,710.57)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	187,548.08	3,657.92	183,890.16	3,657.92	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	60,780.69	(48,441.28)	109,221.97	(48,441.28)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	539,033.87	46,854.46	492,179.41	46,854.46	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	172,354.51	(9,894.83)	182,249.34	(9,894.83)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	188,199.79	112,438.60	75,761.19	112,438.60	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	194,190.75	(93,318.96)	287,509.71	(93,318.96)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	154,471.48	6,123.92	148,347.56	6,123.92	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(57,507.48)	(60,192.31)	2,684.83	(60,192.31)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	3,789.50	(156.40)	3,945.90	(156.40)	B6348
1026		Total: Service Company Costs	3,981,007.15	(171,907.45)	4,152,914.60	(171,907.45)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(202.23)	202.23	(202.23)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	5,684.30	692.97	4,991.33	692.97	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(4,835.70)	4,835.70	(4,835.70)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	199,034.14	125,486.62	73,547.52	125,486.62	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	150.76	104.92	45.84	104.92	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	129,075.09	18,172.94	110,902.15	18,172.94	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	2,184.00	232.25	1,951.75	232.25	B6353
1026	53154000	53154000 Contract Services - Audit Fees	39,048.28	4,216.22	34,832.06	4,216.22	B6328
1026	53155000	53155000 Contract Services - Legal	68,409.59	(103,154.56)	171,564.15	(103,154.56)	B6338
1026		Total: Contracted services	443,586.16	40,713.43	402,872.73	40,713.43	
1026	52532013	52532013 Electricity - Water Treatment	15,557.64	541.46	15,016.18	541.46	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	7,184.97	(111.08)	7,296.05	(111.08)	B6755
1026	52532016	52532016 Electricity - Admin & General	1,165.26	(80.12)	1,245.38	(80.12)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(1,190.00)	1,190.00	(1,190.00)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	33,540.15	14,783.25	18,756.90	14,783.25	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	61.70	1.27	60.43	1.27	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	13,732.72	139.98	13,592.74	139.98	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	4,580.64	36.88	4,543.76	36.88	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	68.36	2.52	65.84	2.52	B6758
1026	52550012	52550012 Janitorial - Pumping	81.79	81.79	-	81.79	B6751
1026	52550013	52550013 Janitorial - Water Treatment	46.60	46.60	-	46.60	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	179.12	179.12	-	179.12	B6755
1026	52550016	52550016 Janitorial - Admin & General	18,322.66	4,091.51	14,231.15	4,091.51	B6758
1026	52571011	52571011 Security Service - Source of Supply	27,292.68	13,291.06	14,001.62	13,291.06	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(2,347.73)	2,347.73	(2,347.73)	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	620.24	(90.51)	710.75	(90.51)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,440.77	127.51	1,313.26	127.51	B6755
1026	52578016	52578016 Trash Removal - Admin & General	2,829.09	288.91	2,540.18	288.91	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(37.15)	37.15	(37.15)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,035.85	55.03	980.82	55.03	B6755

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52583016	52583016 Water & WW - Admin & General	3,823.02	715.15	3,107.87	715.15	B6758
1026		Total: Building Maintenance and Services	131,563.26	30,525.45	101,037.81	30,525.45	
1026	52574013	52574013 Telephone - Water Treatment	8,986.78	7,387.84	1,598.94	7,387.84	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	5,912.26	4,860.43	1,051.83	4,860.43	B6755
1026	52574016	52574016 Telephone - Admin & General	103,086.41	33,557.79	69,528.62	33,557.79	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	322.61	(340.29)	662.90	(340.29)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	425.02	(356.89)	781.91	(356.89)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(1,727.98)	534.41	(2,262.39)	534.41	B6757
1026	52574116	52574116 Cell Phone - Admin & General	18,380.64	(1,593.10)	19,973.74	(1,593.10)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,247.91	(8,842.06)	10,089.97	(8,842.06)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	291.61	291.61	-	291.61	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	(13,874.28)	(30,701.91)	16,827.63	(30,701.91)	B6758
1026		Total: Telecommunication expenses	123,050.98	4,797.83	118,253.15	4,797.83	
1026	52562511	52562511 Overnight Shipping - Source of Supply	21.96	21.96	-	21.96	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	54.81	54.81	-	54.81	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	3,406.38	399.07	3,007.31	399.07	B6758
1026	52566016	52566016 Postage - Admin & General	177.65	(439.09)	616.74	(439.09)	B6758
1026	52566700	52566700 Printing	4,062.31	3,887.43	174.88	3,887.43	B6758
1026		Total: Postage, printing and stationary	7,723.11	3,924.18	3,798.93	3,924.18	
1026	52512500	52512500 Books & Publications	-	(41.63)	41.63	(41.63)	B6758
1026	52526100	52526100 Credit Line Fees Interco	23,974.90	(663.30)	24,638.20	(663.30)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	193.65	277.75	(84.10)	277.75	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	246.40	246.40	-	246.40	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,552.77	(2,225.14)	3,777.91	(2,225.14)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	7,741.21	4,335.63	3,405.58	4,335.63	B6758
1026	52571500	52571500 Software Licenses	13,517.37	1,429.80	12,087.57	1,429.80	B6758
1026	52582012	52582012 Uniforms - Pumping	2,481.82	773.02	1,708.80	773.02	B6753
1026	52582013	52582013 Uniforms - Water Treatment	380.52	380.52	-	380.52	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	4,465.43	(3,615.12)	8,080.55	(3,615.12)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	636.90	(4,176.05)	4,812.95	(4,176.05)	B6757
1026	52582016	52582016 Uniforms - Admin & General	13,437.39	9,996.70	3,440.69	9,996.70	B6757
1026	52599800	52599800 PCard Undistributed	1,207.27	2,785.31	(1,578.04)	2,785.31	B6758
1026		Total: Office supplies and services	69,835.63	9,503.89	60,331.74	9,503.89	
1026	52534000	52534000 Employee Expenses	22,620.77	12,264.27	10,356.50	12,264.27	B6758
1026	52534200	52534200 Conferences & Registration	4,059.00	180.44	3,878.56	180.44	B6758
1026	52535000	52535000 Meals Deductible	20,123.02	11,296.70	8,826.32	11,296.70	B6758
1026	52535100	52535100 Meals Non-Deductible	6.00	(44.22)	50.22	(44.22)	B6758
1026	52567000	52567000 Relocation Expenses	12,039.56	(6,037.08)	18,076.64	(6,037.08)	B6758
1026		Total: Employee related expense travel & entertainme	58,848.35	17,660.11	41,188.24	17,660.11	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,667.23	(49.20)	1,716.43	(49.20)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	98.24	(977.21)	1,075.45	(977.21)	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,662.27	(549.50)	2,211.77	(549.50)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	35,678.60	1,485.18	34,193.42	1,485.18	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	67,762.48	28,653.80	39,108.68	28,653.80	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,052.23	1,207.10	845.13	1,207.10	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,400.32	(6,345.47)	30,745.79	(6,345.47)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	225.00	(240.12)	465.12	(240.12)	B6751
1026	52501200	52501200 Misc Oper - Pumping	178.86	178.86	-	178.86	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,104.90	350.50	754.40	350.50	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	3,216.34	758.08	2,458.26	758.08	B6755
1026	52501600	52501600 Misc Oper - Admin & General	10,689.75	(20,684.17)	31,373.92	(20,684.17)	B6758
1026	52514700	52514700 Community Partnerships	45,289.83	28,192.08	17,097.75	28,192.08	B6758
1026	52514900	52514900 Customer Education	22,321.67	13,096.62	9,225.05	13,096.62	B6758
1026	52514901	52514901 Customer Education Communication - Reg	13,749.76	13,749.76	-	13,749.76	B6758
1026	52514903	52514903 Customer Education Communication - Issues	1,120.00	1,120.00	-	1,120.00	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(10,299.32)	10,299.32	(10,299.32)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	607.76	607.76	-	607.76	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,546.50)	1,546.50	(1,546.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	281.75	1,324.86	(1,043.11)	1,324.86	B6758
1026	52522000	52522000 Community Relations	22.00	22.00	-	22.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	30,620.46	1,496.52	29,123.94	1,496.52	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	9,927.86	14,944.46	(5,016.60)	14,944.46	B6758
1026	52554500	52554500 Lab Supplies	17,770.01	1,004.24	16,765.77	1,004.24	B6753
1026	52564000	52564000 Penalties Nondeductible	12.38	12.38	-	-	B6758
1026	52568000	52568000 Research & Development	8,564.01	54.21	8,509.80	54.21	B6758
1026	52579000	52579000 Trustee Fees	1,624.84	162.50	1,462.34	-	B6758
1026	52585000	52585000 Discounts Available	(52,594.41)	(36,256.68)	(16,337.73)	(36,256.68)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	75.93	(664.14)	740.07	(664.14)	B6758
1026		Total: Miscellaneous expenses	248,130.07	30,808.60	217,321.47	30,808.60	
1026	54110016	54110016 Rents-Real Property - Admin & General	(78.46)	301.29	(379.75)	301.29	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	484.32	(4,023.13)	4,507.45	(4,023.13)	B6425
1026		Total: Rents	405.86	(3,721.84)	4,127.70	(3,721.84)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	420,912.68	34,213.38	386,699.30	34,213.38	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	(48.06)	48.06	(48.06)	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	6,898.43	5,886.29	1,012.14	5,886.29	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	7,965.06	1,240.95	6,724.11	1,240.95	B6508
1026	55000022	55000022 Transportation Maint - Pumping	24.00	24.00	-	24.00	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	165.58	(487.08)	652.66	(487.08)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	748.59	255.06	493.53	255.06	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(504,250.50)	(60,129.81)	(444,120.69)	(60,129.81)	B6508
1026	55010100	55010100 Transportation Lease Costs	6,459.55	(14,614.81)	21,074.36	(14,614.81)	B6508
1026	55010200	55010200 Transportation Lease Fuel	132,175.92	(12,696.34)	144,872.26	(12,696.34)	B6508
1026	55010300	55010300 Transportation Lease Maint	104,473.90	40,666.99	63,806.91	40,666.99	B6508

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	177.51	(1,931.42)	2,108.93	(1,931.42)	B6508
1026		Total: Transportation	175,750.72	(7,620.85)	183,371.57	(7,620.85)	
1026		Total: Operating supplies and services	1,258,894.14	126,590.80	1,132,303.34	126,590.80	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	213,806.57	95,257.53	118,549.04	95,257.53	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	3,857.33	(3,807.56)	7,664.89	(3,807.56)	B6707
1026		Total: Uncollectible accounts expense	217,663.90	91,449.97	126,213.93	91,449.97	
1026	52501500	52501500 Misc Oper - Customer Accounting	(23.73)	(23.73)	-	(23.73)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	42,795.31	(2,785.48)	45,580.79	(2,785.48)	B6757
1026	52520000	52520000 Collection Agencies	(664.36)	(584.62)	(79.74)	(584.62)	B6757
1026		Total: Customer accounting, other	42,107.22	(3,393.83)	45,501.05	(3,393.83)	
1026	55110000	55110000 Insurance Vehicle	9,466.50	(821.30)	10,287.80	(821.30)	B6568
1026	55710000	55710000 Insurance General Liabilty	415,829.08	116,068.00	299,761.08	116,068.00	B6578
1026	55720000	55720000 Insurance Workers Compensation	27,136.23	11,757.52	15,378.71	11,757.52	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(9,030.82)	(3,080.04)	(5,950.78)	(3,080.04)	B6588
1026	55730000	55730000 Insurance Other	5,140.93	438.72	4,702.21	438.72	B6598
1026	55740000	55740000 Insurance Property	127,484.31	10,192.20	117,292.11	10,192.20	B6598
1026		Total: Insurance other than group	576,026.23	134,555.10	441,471.13	134,555.10	
1026	62002100	62002100 M&S Maint - Source of Supply	1,497.76	467.74	1,030.02	467.74	B6202
1026	62002200	62002200 M&S Maint - Pumping	42,649.87	16,279.73	26,370.14	16,279.73	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	21,682.69	23,496.97	(1,814.28)	23,496.97	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	52,337.22	(17,031.07)	69,368.29	(17,031.07)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	4,310.31	360.24	3,950.07	360.24	B6208
1026	62502200	62502200 Misc Maint - Pumping	3,130.18	3,130.18	-	3,130.18	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	98.33	(15,443.35)	15,541.68	(15,443.35)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	59.94	(22,178.74)	22,238.68	(22,178.74)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	13,557.11	9,273.20	4,283.91	9,273.20	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	111,511.28	31,511.52	79,999.76	31,511.52	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	10,356.25	3,761.50	6,594.75	3,761.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(19,236.93)	19,236.93	(19,236.93)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	15,400.00	17,200.00	(1,800.00)	17,200.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	7,201.64	(6,819.81)	14,021.45	(6,819.81)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	46,801.45	33,354.66	13,446.79	33,354.66	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	47,793.10	(97,910.70)	145,703.80	(97,910.70)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	9,236.57	(5,924.13)	15,160.70	(5,924.13)	B6358
1026		Total: Maintenance supplies and services	387,623.70	(45,708.99)	433,332.69	(45,708.99)	
1026	88101000	88101000 Capital Movements - UP	10,405,236.96	(5,046,948.00)	15,452,184.96	(5,046,948.00)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,400,159.93	9,411,508.86	(8,011,348.93)	9,411,508.86	B6758
1026	88107000	88107000 Capital Movements - CWIP	3,523,800.37	(697,188.51)	4,220,988.88	(697,188.51)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	163,206.17	(163,206.17)	163,206.17	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(1,047,926.45)	(357,175.40)	(690,751.05)	(357,175.40)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	85,453.91	104,044.29	(18,590.38)	104,044.29	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	233,371.77	160,973.23	72,398.54	160,973.23	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(6,625.12)	6,625.12	(6,625.12)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,319,271.54	(139,705.91)	1,458,977.45	(139,705.91)	B6758
1026	88257100	88257100 Capital Movements - RWIP	576,493.74	235,438.36	341,055.38	235,438.36	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(206,870.81)	89,933.29	(296,804.10)	89,933.29	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(655,873.86)	(735,440.04)	79,566.18	(735,440.04)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(65,258.87)	197,754.24	(263,013.11)	197,754.24	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	97,272.00	161,956.51	(64,684.51)	161,956.51	B6758
1026	88900000	88900000 Capital Movements - Settlement	(15,665,130.23)	(3,541,731.97)	(12,123,398.26)	(3,541,731.97)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	11,939,855.28	814,242.03	11,125,613.25	814,242.03	
1026	68011000	68011000 Depreciation Exp - UPIS General	5,110,758.42	265,207.90	4,845,550.52	265,207.90	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	722,239.95	124,368.75	597,871.20	124,368.75	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(239,931.11)	2,343.60	(242,274.71)	2,343.60	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(34,945.15)	1,646.46	(36,591.61)	1,646.46	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(115,940.33)	(3,294.06)	(112,646.27)	(3,294.06)	B403
1026		Total: Depreciation	5,442,181.78	390,272.65	5,051,909.13	390,272.65	
1026	68258000	68258000 Amortization - Reg Asset	557.82	-	557.82	-	B4071
1026		Total: Amortization	557.82	-	557.82	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	425,437.72	31,390.73	394,046.99	31,390.73	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(3,097.91)	(131.51)	(2,966.40)	(131.51)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(15,018.24)	(520.40)	(14,497.84)	(520.40)	B403
1026		Total: Removal costs, net	407,321.57	30,738.82	376,582.75	30,738.82	
1026		Total: Depreciation and amortization	5,850,061.17	421,011.47	5,429,049.70	421,011.47	
1026	69011000	69011000 FIT - Current	1,247,405.24	708,016.56	539,388.68	708,016.56	B40910
1026		Total: Current federal income taxes - operating	1,247,405.24	708,016.56	539,388.68	708,016.56	
1026	69021000	69021000 SIT - Current	372,903.72	244,892.04	128,011.68	244,892.04	B40911
1026		Total: Current state income taxes - operating	372,903.72	244,892.04	128,011.68	244,892.04	
1026		Total: Current income taxes - operating	1,620,308.96	952,908.60	667,400.36	952,908.60	
1026	69065000	69065000 Deferred FIT - Other	439,962.47	417,772.66	22,189.81	417,772.66	B41010
1026		Total: Deferred federal income tax expense	439,962.47	417,772.66	22,189.81	417,772.66	
1026	69073500	69073500 Deferred SIT - Other	250,495.94	(35,665.04)	286,160.98	(35,665.04)	B41011
1026		Total: Deferred state income tax expense	250,495.94	(35,665.04)	286,160.98	(35,665.04)	
1026		Total: Deferred taxes	690,458.41	382,107.62	308,350.79	382,107.62	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(2,548.50)	88.41	(2,636.91)	88.41	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	17,179.19	(17,179.19)	17,179.19	B41211
1026		Total: Amortization of investment tax credits	(2,548.50)	17,267.60	(19,816.10)	17,267.60	
1026		Total: Incomes Taxes -Operating	2,308,218.87	1,352,283.82	955,935.05	1,352,283.82	
1026	68520000	68520000 Property Taxes	1,890,532.13	283,872.93	1,606,659.20	283,872.93	B40811
1026	68532000	68532000 FUTA	4,413.41	(124.39)	4,537.80	(124.39)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,428.31)	3.07	(1,431.38)	3.07	B40812
1026	68533000	68533000 FICA	317,990.79	12,155.35	305,835.44	12,155.35	B40812

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68533100	68533100 FICA Cap Credits	(117,517.38)	1,286.89	(118,804.27)	1,286.89	B40812
1026	68535000	68535000 SUTA	1,385.47	100.33	1,285.14	100.33	B40812
1026	68535100	68535100 SUTA Cap Credits	(405.01)	(0.99)	(404.02)	(0.99)	B40812
1026	68543000	68543000 Other Taxes and Licenses	384,120.46	18,146.37	365,974.09	18,146.37	B40813
1026	68544000	68544000 Gross Receipts Tax	474,145.50	109,797.00	364,348.50	109,797.00	B40813
1026	68545000	68545000 Utility Reg Assessment	121,726.20	4,674.43	117,051.77	4,674.43	B40810
1026		Total: General taxes	3,074,963.26	429,910.99	2,645,052.27	429,910.99	
1026		Total: Operating expenses, net	23,173,098.58	3,017,448.31	20,155,650.27	3,017,448.31	
1026		Total: Operating Income (loss)	(9,587,108.60)	(628,924.55)	(8,958,184.05)	(628,924.55)	
1026	81815100	81815100 Interest Income - STD Intercompany	(10,939.67)	(10,701.92)	(237.75)	(10,701.92)	B4273
1026		Total: Interest income	(10,939.67)	(10,701.92)	(237.75)	(10,701.92)	
1026	70510000	70510000 AFUDC - Equity	(85,544.63)	(36,877.39)	(48,667.24)	(36,877.39)	B420
1026		Total: Allowance for funds used during construction	(85,544.63)	(36,877.39)	(48,667.24)	(36,877.39)	
1026	71511000	71511000 M&J Revenues	(34,147.57)	10,757.26	(44,904.83)	10,757.26	B415
1026	71521000	71521000 M&J Expenses	105,441.49	52,475.84	52,965.65	52,475.84	B416
1026		Total: Other miscellaneous income	71,293.92	63,233.10	8,060.82	63,233.10	
1026		Total: Other Income	(25,190.38)	15,653.79	(40,844.17)	15,653.79	
1026	75840000	75840000 Lobbying Expenses	3,503.27	(15.20)	3,518.47	(15.20)	B426
1026		Total: Other miscellaneous deductions	3,503.27	(15.20)	3,518.47	(15.20)	
1026		Total: Other Deductions	3,503.27	(15.20)	3,518.47	(15.20)	
1026	81010000	81010000 Interest Long Term Debt	223,440.00	-	223,440.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	2,030,256.02	76,638.89	1,953,617.13	76,638.89	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	9,559.80	542.05	9,017.75	542.05	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	14,016.06	-	14,016.06	-	B4273
1026		Total: Interest on long-term debt	2,277,271.88	77,180.94	2,200,090.94	77,180.94	
1026	81315000	81315000 Interest Short Term Debt Intercompany	253,856.67	247,310.97	6,545.70	247,310.97	B4272
1026		Total: Interest on short-term debt	253,856.67	247,310.97	6,545.70	247,310.97	
1026	81500000	81500000 Interest Other	15.63	15.63	-	15.63	B4275
1026		Total: Other interest expense	15.63	15.63	-	15.63	
1026	85000000	85000000 AFUDC Debt	(88,062.55)	(34,333.34)	(53,729.21)	(34,333.34)	B420
1026		Total: Allowance for borrowed funds used during cons	(88,062.55)	(34,333.34)	(53,729.21)	(34,333.34)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,133.60	5.43	1,128.17	5.43	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	38,927.33	1,657.03	37,270.30	1,657.03	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	10,058.94	2,206.98	7,851.96	2,206.98	B428
1026		Total: Amortization of debt expense	50,119.87	3,869.44	46,250.43	3,869.44	
1026		Total: Interest Charges	2,493,201.50	294,043.64	2,199,157.86	294,043.64	
1026		Total: Other Income (Expenses)	2,471,514.39	309,682.23	2,161,832.16	309,682.23	
1026		Total: Income (loss) before income taxes	(7,115,594.21)	(319,242.32)	(6,796,351.89)	(319,242.32)	
1026		Total: Net income (loss)	(7,115,594.21)	(319,242.32)	(6,796,351.89)	(319,242.32)	
1026		Total: Net Income Available to common stockholders	(7,115,594.21)	(319,242.32)	(6,796,351.89)	(319,242.32)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,473,612.74	172,596.58	3,301,016.16	172,596.58	B438
1026		Total: Common Dividends	3,473,612.74	172,596.58	3,301,016.16	172,596.58	
1026		Total: PROFIT & LOSS STATEMENT	(3,641,981.47)	(146,645.74)	(3,495,335.73)	(146,645.74)	

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(12,558,980.95)	12,277.45	(12,571,258.40)	12,277.45	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(4,511,786.61)	(744,273.58)	(3,767,513.03)	(744,273.58)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(274,785.97)	(162,520.32)	(112,265.65)	(162,520.32)	B4611
1026		Total: Water revenues - residential	(17,345,553.53)	(894,516.45)	(16,451,037.08)	(894,516.45)	
1026	40121000	40121000 Commercial Sales Billed	(9,187,147.65)	(117,935.41)	(9,069,212.24)	(117,935.41)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(3,298,068.04)	(578,550.12)	(2,719,517.92)	(578,550.12)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	(293.94)	293.94	(293.94)	B460
1026	40122000	40122000 Commercial Sales Unbilled	(171,354.79)	(132,203.10)	(39,151.69)	(132,203.10)	B4612
1026		Total: Water revenues - commercial	(12,656,570.48)	(828,982.57)	(11,827,587.91)	(828,982.57)	
1026	40131000	40131000 Industrial Sales Billed	(2,599,611.90)	(56,550.79)	(2,543,061.11)	(56,550.79)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(927,126.62)	(164,838.48)	(762,288.14)	(164,838.48)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	65,937.90	12,982.35	52,955.55	12,982.35	B4613
1026		Total: Water revenues - industrial	(3,460,800.62)	(208,406.92)	(3,252,393.70)	(208,406.92)	
1026	40145000	40145000 Private Fire Billed	(1,568,894.53)	(50,932.20)	(1,517,962.33)	(50,932.20)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(570,413.89)	(75,318.04)	(495,095.85)	(75,318.04)	B4622
1026	40146000	40146000 Private Fire Unbilled	4,630.31	4,630.31	-	4,630.31	B4622
1026		Total: Water revenues - private fire	(2,134,678.11)	(121,619.93)	(2,013,058.18)	(121,619.93)	
1026	40151000	40151000 Public Authority Billed	(1,862,197.16)	(119,176.78)	(1,743,020.38)	(119,176.78)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(666,844.67)	(144,997.75)	(521,846.92)	(144,997.75)	B4614
1026	40152000	40152000 Public Authority Unbilled	(33,831.33)	(29,111.14)	(4,720.19)	(29,111.14)	B4614
1026		Total: Water revenues - public authority	(2,562,873.16)	(293,285.67)	(2,269,587.49)	(293,285.67)	
1026	40161000	40161000 Sales for Resale Billed	(746,510.47)	(214,873.97)	(531,636.50)	(214,873.97)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(263,852.07)	(104,270.25)	(159,581.82)	(104,270.25)	B466
1026	40162000	40162000 Sales for Resale Unbilled	77,686.00	68,064.67	9,621.33	68,064.67	B466
1026		Total: Water revenues - sales for resale	(932,676.54)	(251,079.55)	(681,596.99)	(251,079.55)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	65.00	(65.00)	65.00	B471
1026	40189900	40189900 Other Water Revenue	1,329,290.09	(1,093,390.27)	2,422,680.36	(1,093,390.27)	B474
1026		Total: Water revenues - other	1,329,290.09	(1,093,325.27)	2,422,615.36	(1,093,325.27)	
1026		Total: Water revenues	(37,763,862.35)	(3,691,216.36)	(34,072,645.99)	(3,691,216.36)	
1026	40211000	40211000 Domestic WW Service Billed	0.98	0.98	-	0.98	B5211
1026		Total: Sewer revenues	0.98	0.98	-	0.98	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(236,263.79)	(30,415.64)	(205,848.15)	(30,415.64)	B470
1026	40310200	40310200 Other Revenue - Rent	(125,551.61)	(6,663.59)	(118,888.02)	(6,663.59)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(24,060.00)	(1,940.00)	(22,120.00)	(1,940.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(143,206.94)	(1,546.94)	(141,660.00)	(1,546.94)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(10,373.87)	(221.28)	(10,152.59)	(221.28)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(137,687.00)	14,265.00	(151,952.00)	14,265.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(4,180.00)	(3,555.00)	(625.00)	(3,555.00)	B471
1026		Total: Other revenues	(681,323.21)	(30,077.45)	(651,245.76)	(30,077.45)	
1026		Total: Operating revenues	(38,445,184.58)	(3,721,292.83)	(34,723,891.75)	(3,721,292.83)	
1026	51010000	51010000 Purchased Water	86,419.86	40,471.41	45,948.45	40,471.41	B6101
1026		Total: Purchased water	86,419.86	40,471.41	45,948.45	40,471.41	
1026	51510011	51510011 Purchased Power - Source of Supply	15,561.61	787.08	14,774.53	787.08	B6151
1026	51510012	51510012 Purchased Power - Pumping	1,470,972.53	8,135.15	1,462,837.38	8,135.15	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	54,187.57	(904.32)	55,091.89	(904.32)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	23,324.50	9,927.75	13,396.75	9,927.75	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(1,101,412.92)	(690,328.04)	(411,084.88)	(690,328.04)	B6158
1026	51520000	51520000 Fuel for Power Production	1,323.84	(84.26)	1,408.10	(84.26)	B6161
1026		Total: Fuel and power	463,957.13	(672,466.64)	1,136,423.77	(672,466.64)	
1026	51800000	51800000 Chemicals	1,401,468.55	461,266.82	940,201.73	461,266.82	B6183
1026		Total: Chemicals	1,401,468.55	461,266.82	940,201.73	461,266.82	
1026	51110000	51110000 Waste Disposal	457,828.29	152,432.52	305,395.77	152,432.52	B6753
1026		Total: Waste disposal	457,828.29	152,432.52	305,395.77	152,432.52	
1026		Total: Production costs	2,409,673.83	(18,295.89)	2,427,969.72	(18,295.89)	
1026	50100000	50100000 Labor Natural Account	1,839,201.45	(99,298.54)	1,938,499.99	(99,298.54)	B6018
1026	50100001	50100001 Labor Expense Accrual	10,127.90	(656.42)	10,784.32	(656.42)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(4,095.60)	4,095.60	(4,095.60)	B6011
1026	50101200	50101200 Labor Oper Pumping	709,034.41	67,936.16	641,098.25	67,936.16	B6011
1026	50101300	50101300 Labor Oper Water Treatment	127,714.57	4,010.36	123,704.21	4,010.36	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	408,266.08	75,876.31	332,389.77	75,876.31	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	192,938.50	(24,290.64)	217,229.14	(24,290.64)	B6017
1026	50101600	50101600 Labor Oper Admin & General	554,540.91	31,549.16	522,991.75	31,549.16	B6018
1026	50102100	50102100 Labor Maint Source of Supply	41.21	41.21	-	41.21	B6012
1026	50102200	50102200 Labor Maint Pumping	3,410.71	3,410.71	-	3,410.71	B6012
1026	50102300	50102300 Labor Maint Water Treatment	21,043.48	20,746.62	296.86	20,746.62	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	66,223.42	8,128.15	58,095.27	8,128.15	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	112,707.50	21,461.78	91,245.72	21,461.78	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	135,179.24	44,357.28	90,821.96	44,357.28	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	93,564.20	4,527.22	89,036.98	4,527.22	B6016
1026	50109900	50109900 Labor Capitalized Credits	(1,483,230.61)	11,277.56	(1,494,508.17)	11,277.56	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	253,229.87	10,049.51	243,180.36	10,049.51	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	53,710.72	11,868.97	41,841.75	11,868.97	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	12,373.84	3,293.36	9,080.48	3,293.36	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	20,066.72	7,362.37	12,704.35	7,362.37	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	6,415.50	2,513.09	3,902.41	2,513.09	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	17,217.00	(3,492.45)	20,709.45	(3,492.45)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	39.27	(281.06)	320.33	(281.06)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	643.25	209.36	433.89	209.36	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	8,747.92	1,966.46	6,781.46	1,966.46	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	7,678.38	3,300.11	4,378.27	3,300.11	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	8,213.56	1,605.99	6,607.57	1,605.99	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,030.70	(1,551.17)	4,581.87	(1,551.17)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(253,229.87)	(10,049.51)	(243,180.36)	(10,049.51)	B6018

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50120000	50120000 Labor Overtime - Natural Account	1,021.33	916.94	104.39	916.94	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	6,495.96	278.52	6,217.44	278.52	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	4,986.96	1,168.52	3,818.44	1,168.52	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	654.72	(538.79)	1,193.51	(538.79)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	1,381.99	598.29	783.70	598.29	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	762.98	762.98	-	762.98	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	(41.61)	41.61	(41.61)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(1,021.33)	(916.94)	(104.39)	(916.94)	B6018
1026	50171000	50171000 Annual Performance Plan	317,201.45	16,946.03	300,255.42	16,946.03	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(55,670.51)	3.72	(55,674.23)	3.72	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	50,777.92	18,757.29	32,020.63	18,757.29	B6018
1026	50185000	50185000 Severance	-	1,985.62	(1,985.62)	1,985.62	B6018
1026		Total: Salaries and wages	3,255,491.30	231,696.92	3,023,794.38	231,696.92	
1026	50610000	50610000 Pension Expense	87,409.00	(55,741.00)	143,150.00	(55,741.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(32,792.72)	22,706.89	(55,499.61)	22,706.89	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	290,766.00	287,406.00	3,360.00	287,406.00	B6048
1026		Total: Pension expense	345,382.28	254,371.89	91,010.39	254,371.89	
1026	50510000	50510000 OPEB Expense	33,929.00	(17,908.50)	51,837.50	(17,908.50)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(16,481.25)	3,028.05	(19,509.30)	3,028.05	B6048
1026	50550000	50550000 Group Insurance Expense	1,024,577.74	(6,434.35)	1,031,012.09	(6,434.35)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(381,121.64)	27,230.22	(408,351.86)	27,230.22	B6048
1026	50560000	50560000 Health Savings Account Expense	8,741.81	2,084.69	6,657.12	2,084.69	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(500,304.00)	263,158.00	(763,462.00)	263,158.00	B6048
1026		Total: Group insurance expense	169,341.66	271,158.11	(101,816.45)	271,158.11	
1026	50421000	50421000 401k Expense	136,819.99	1,710.52	135,109.47	1,710.52	B6048
1026	50421100	50421100 401k Expense Cap Credits	(51,592.85)	1,813.78	(53,406.63)	1,813.78	B6048
1026	50422000	50422000 Defined Contribution Expense	194,379.66	9,065.80	185,313.86	9,065.80	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(69,343.16)	(1,501.68)	(67,841.48)	(1,501.68)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	4,613.28	(125.42)	4,738.70	(125.42)	B6048
1026	50426000	50426000 Retiree Medical Expense	15,793.01	912.47	14,880.54	912.47	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(5,522.27)	(60.80)	(5,461.47)	(60.80)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	15,785.38	(15,785.38)	15,785.38	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	10,969.05	606.74	10,362.31	606.74	B6048
1026	50451000	50451000 Employee Awards	3,189.71	36.21	3,153.50	36.21	B6048
1026	50452000	50452000 Employee Physical Exams	3,206.89	2,791.85	415.04	2,791.85	B6048
1026	50456000	50456000 Tuition Aid	11,308.86	8,090.26	3,218.60	8,090.26	B6048
1026	50457000	50457000 Training	15,471.15	9,902.34	5,568.81	9,902.34	B6048
1026		Total: Other benefits	269,293.32	48,027.45	221,265.87	48,027.45	
1026		Total: Employee-related costs	4,039,508.56	805,254.37	3,234,254.19	805,254.37	
1026	53401000	53401000 AWWSC Services - Labor OPEX	2,089,479.67	13,129.27	2,076,350.40	13,129.27	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	49,752.03	(46,916.14)	96,668.17	(46,916.14)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	253,265.81	(14,861.94)	268,127.75	(14,861.94)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	137,211.05	681.98	136,529.07	681.98	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	406,165.48	(39,426.09)	445,591.57	(39,426.09)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	219,901.27	(5,455.76)	225,357.03	(5,455.76)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	70,819.22	(50,893.99)	121,713.21	(50,893.99)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	631,188.52	25,708.09	605,480.43	25,708.09	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	203,293.12	(5,377.01)	208,670.13	(5,377.01)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	216,573.26	127,188.80	89,384.46	127,188.80	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	226,201.02	(100,082.14)	326,283.16	(100,082.14)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	173,364.14	9,496.21	163,867.93	9,496.21	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(64,852.26)	(65,192.34)	340.08	(65,192.34)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	4,435.03	(329.07)	4,764.10	(329.07)	B6348
1026		Total: Service Company Costs	4,616,797.36	(152,330.13)	4,769,127.49	(152,330.13)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	5,925.00	5,722.77	202.23	5,722.77	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	5,984.30	(7,188.07)	13,172.37	(7,188.07)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(4,835.70)	4,835.70	(4,835.70)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	202,513.88	124,518.31	77,995.57	124,518.31	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	150.76	104.92	45.84	104.92	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	162,148.12	25,904.62	136,243.50	25,904.62	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	2,520.00	278.25	2,241.75	278.25	B6353
1026	53154000	53154000 Contract Services - Audit Fees	45,599.28	3,338.22	42,261.06	3,338.22	B6328
1026	53155000	53155000 Contract Services - Legal	107,213.88	(111,831.10)	219,044.98	(111,831.10)	B6338
1026		Total: Contracted services	532,055.22	36,012.22	496,043.00	36,012.22	
1026	52532013	52532013 Electricity - Water Treatment	18,740.48	(1,324.04)	20,064.52	(1,324.04)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	9,256.68	(1,242.40)	10,499.08	(1,242.40)	B6755
1026	52532016	52532016 Electricity - Admin & General	1,358.59	(170.85)	1,529.44	(170.85)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(1,190.00)	1,190.00	(1,190.00)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	49,581.40	22,763.85	26,817.55	22,763.85	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	68.31	0.48	67.83	0.48	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	14,298.21	(130.90)	14,429.11	(130.90)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	4,877.10	(34.81)	4,911.91	(34.81)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	76.22	2.97	73.25	2.97	B6758
1026	52550012	52550012 Janitorial - Pumping	81.79	81.79	-	81.79	B6751
1026	52550013	52550013 Janitorial - Water Treatment	46.60	46.60	-	46.60	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	195.47	195.47	-	195.47	B6755
1026	52550016	52550016 Janitorial - Admin & General	26,009.24	5,232.92	20,776.32	5,232.92	B6758
1026	52571011	52571011 Security Service - Source of Supply	31,080.39	14,551.00	16,529.39	14,551.00	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(2,347.73)	2,347.73	(2,347.73)	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	727.63	(85.69)	813.32	(85.69)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,722.92	202.24	1,520.68	202.24	B6755

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52578016	52578016 Trash Removal - Admin & General	3,204.01	305.74	2,898.27	305.74	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(179.34)	179.34	(179.34)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	1,227.97	62.50	1,165.47	62.50	B6755
1026	52583016	52583016 Water & WW - Admin & General	4,400.24	928.11	3,472.13	928.11	B6758
1026		Total: Building Maintenance and Services	166,953.25	37,667.91	129,285.34	37,667.91	
1026	52574013	52574013 Telephone - Water Treatment	9,078.72	6,431.34	2,647.38	6,431.34	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	5,972.74	4,231.18	1,741.56	4,231.18	B6755
1026	52574016	52574016 Telephone - Admin & General	150,045.15	67,854.90	82,190.25	67,854.90	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	260.39	(426.48)	686.87	(426.48)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	420.49	(490.36)	910.85	(490.36)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(1,727.98)	534.41	(2,262.39)	534.41	B6757
1026	52574116	52574116 Cell Phone - Admin & General	19,725.75	(2,911.39)	22,637.14	(2,911.39)	B6758
1026	52574200	52574200 Data Lines - Admin & General	947.32	(11,031.69)	11,979.01	(11,031.69)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	238.47	238.47	-	238.47	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	(7,051.90)	(27,219.07)	20,167.17	(27,219.07)	B6758
1026		Total: Telecommunication expenses	177,909.15	37,211.31	140,697.84	37,211.31	
1026	52562511	52562511 Overnight Shipping - Source of Supply	21.96	21.96	-	21.96	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	24.66	24.66	-	24.66	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	4,767.33	1,068.20	3,699.13	1,068.20	B6758
1026	52566016	52566016 Postage - Admin & General	177.65	(719.04)	896.69	(719.04)	B6758
1026	52566700	52566700 Printing	4,062.31	3,887.43	174.88	3,887.43	B6758
1026		Total: Postage, printing and stationary	9,053.91	4,283.21	4,770.70	4,283.21	
1026	52512500	52512500 Books & Publications	5,500.00	5,458.37	41.63	5,458.37	B6758
1026	52526100	52526100 Credit Line Fees Interco	30,211.00	1,391.33	28,819.67	1,391.33	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	216.50	(238.66)	455.16	(238.66)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	246.40	246.40	-	246.40	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,894.12	(2,376.81)	4,270.93	(2,376.81)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	10,261.40	3,558.51	6,702.89	3,558.51	B6758
1026	52571500	52571500 Software Licenses	18,355.26	762.43	17,592.83	762.43	B6758
1026	52582012	52582012 Uniforms - Pumping	3,047.40	661.83	2,385.57	661.83	B6753
1026	52582013	52582013 Uniforms - Water Treatment	380.52	380.52	-	380.52	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,195.81	(5,075.47)	10,271.28	(5,075.47)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	636.90	(4,614.12)	5,251.02	(4,614.12)	B6757
1026	52582016	52582016 Uniforms - Admin & General	16,260.21	13,194.47	3,065.74	13,194.47	B6757
1026	52599800	52599800 PCard Undistributed	625.66	15.23	610.43	15.23	B6758
1026		Total: Office supplies and services	92,831.18	13,364.03	79,467.15	13,364.03	
1026	52534000	52534000 Employee Expenses	27,727.80	9,432.99	18,294.81	9,432.99	B6758
1026	52534200	52534200 Conferences & Registration	4,504.00	270.44	4,233.56	270.44	B6758
1026	52535000	52535000 Meals Deductible	24,860.73	12,014.22	12,846.51	12,014.22	B6758
1026	52535100	52535100 Meals Non-Deductible	6.00	(44.22)	50.22	(44.22)	B6758
1026	52567000	52567000 Relocation Expenses	18,405.78	(3,365.05)	21,770.83	(3,365.05)	B6758
1026		Total: Employee related expense travel & entertainme	75,504.31	18,308.38	57,195.93	18,308.38	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,667.23	(49.20)	1,716.43	(49.20)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	98.24	(977.21)	1,075.45	(977.21)	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,690.33	(4,310.33)	6,000.66	(4,310.33)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	41,199.72	1,463.64	39,736.08	1,463.64	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	84,383.50	31,206.13	53,177.37	31,206.13	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,052.23	1,026.09	1,026.14	1,026.09	B6207
1026	52001600	52001600 M & S Oper - Admin & General	25,636.17	347.91	25,288.26	347.91	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	225.00	(240.12)	465.12	(240.12)	B6751
1026	52501200	52501200 Misc Oper - Pumping	308.94	308.94	-	308.94	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,104.90	165.50	939.40	165.50	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	3,520.42	1,062.16	2,458.26	1,062.16	B6755
1026	52501600	52501600 Misc Oper - Admin & General	13,110.49	(15,551.67)	28,662.16	(15,551.67)	B6758
1026	52514700	52514700 Community Partnerships	54,489.83	37,426.90	17,062.93	37,426.90	B6758
1026	52514900	52514900 Customer Education	25,321.67	16,096.62	9,225.05	16,096.62	B6758
1026	52514901	52514901 Customer Education Communication - Reg	14,339.63	14,339.63	-	14,339.63	B6758
1026	52514903	52514903 Customer Education Communication - Issues	1,120.00	1,120.00	-	1,120.00	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(10,299.32)	10,299.32	(10,299.32)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	607.76	607.76	-	607.76	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,546.50)	1,546.50	(1,546.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	281.75	(2,188.84)	2,470.59	(2,188.84)	B6758
1026	52522000	52522000 Community Relations	22.00	22.00	-	22.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	38,571.93	5,076.16	33,495.77	5,076.16	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	9,927.86	14,076.70	(4,148.84)	14,076.70	B6758
1026	52554500	52554500 Lab Supplies	24,005.38	(724.63)	24,730.01	(724.63)	B6753
1026	52564000	52564000 Penalties Nondeductible	12.38	12.38	-	12.38	B6758
1026	52568000	52568000 Research & Development	9,999.50	70.52	9,928.98	70.52	B6758
1026	52579000	52579000 Trustee Fees	1,624.84	162.50	1,462.34	162.50	B6758
1026	52585000	52585000 Discounts Available	(62,466.60)	(39,643.41)	(22,823.19)	(39,643.41)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	130.82	(677.83)	808.65	(677.83)	B6758
1026		Total: Miscellaneous expenses	292,985.92	48,382.48	244,603.44	48,382.48	
1026	54110016	54110016 Rents-Real Property - Admin & General	(53.46)	(1,770.22)	1,716.76	(1,770.22)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	565.04	(4,023.13)	4,588.17	(4,023.13)	B6425
1026		Total: Rents	511.58	(5,793.35)	6,304.93	(5,793.35)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	488,497.12	101,797.82	386,699.30	101,797.82	B6508
1026	55000012	55000012 Transportation Oper - Pumping	2,453.40	2,405.34	48.06	2,405.34	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	6,898.43	5,886.29	1,012.14	5,886.29	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(43.68)	43.68	(43.68)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	7,975.06	1,250.95	6,724.11	1,250.95	B6508
1026	55000022	55000022 Transportation Maint - Pumping	24.00	24.00	-	24.00	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	165.58	(487.08)	652.66	(487.08)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	748.59	255.06	493.53	255.06	B6508

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	55000100	55000100 Transportation Capitalized Credits	(588,486.63)	(127,678.32)	(460,808.31)	(127,678.32)	B6508
1026	55010100	55010100 Transportation Lease Costs	10,777.99	(17,322.22)	28,100.21	(17,322.22)	B6508
1026	55010200	55010200 Transportation Lease Fuel	152,920.62	(22,348.92)	175,269.54	(22,348.92)	B6508
1026	55010300	55010300 Transportation Lease Maint	139,041.74	57,212.90	81,828.84	57,212.90	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	219.44	(2,727.21)	2,946.65	(2,727.21)	B6508
1026		Total: Transportation	221,235.34	(1,775.07)	223,010.41	(1,775.07)	
1026		Total: Operating supplies and services	1,569,039.86	187,661.12	1,381,378.74	187,661.12	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	290,113.23	130,719.80	159,393.43	130,719.80	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	3,857.33	(3,807.56)	7,664.89	(3,807.56)	B6707
1026		Total: Uncollectible accounts expense	293,970.56	126,912.24	167,058.32	126,912.24	
1026	52501500	52501500 Misc Oper - Customer Accounting	(23.73)	(23.73)	-	(23.73)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	49,961.81	(2,683.99)	52,645.80	(2,683.99)	B6757
1026	52520000	52520000 Collection Agencies	(717.08)	(625.13)	(91.95)	(625.13)	B6757
1026		Total: Customer accounting, other	49,221.00	(3,332.85)	52,553.85	(3,332.85)	
1026	55110000	55110000 Insurance Vehicle	11,044.25	(958.18)	12,002.43	(958.18)	B6568
1026	55710000	55710000 Insurance General Liabilty	484,825.99	134,841.18	349,984.81	134,841.18	B6578
1026	55720000	55720000 Insurance Workers Compensation	31,427.44	13,472.10	17,955.34	13,472.10	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(10,783.61)	(3,696.28)	(7,087.33)	(3,696.28)	B6588
1026	55730000	55730000 Insurance Other	5,916.47	453.81	5,462.66	453.81	B6598
1026	55740000	55740000 Insurance Property	148,731.69	11,890.89	136,840.80	11,890.89	B6598
1026		Total: Insurance other than group	671,162.23	156,003.52	515,158.71	156,003.52	
1026	62002100	62002100 M&S Maint - Source of Supply	1,497.76	467.74	1,030.02	467.74	B6202
1026	62002200	62002200 M&S Maint - Pumping	44,339.87	(6,120.86)	50,460.73	(6,120.86)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	23,692.13	24,126.50	(434.37)	24,126.50	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	54,552.98	(23,913.57)	78,466.55	(23,913.57)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	5,574.24	(518.86)	6,093.10	(518.86)	B6208
1026	62502200	62502200 Misc Maint - Pumping	3,230.18	(6,081.05)	9,311.23	(6,081.05)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	351.53	(20,049.25)	20,400.78	(20,049.25)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	70.56	(22,680.62)	22,751.18	(22,680.62)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	14,441.52	9,806.73	4,634.79	9,806.73	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	141,102.57	52,586.82	88,515.75	52,586.82	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	11,356.25	3,440.00	7,916.25	3,440.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(19,236.93)	19,236.93	(19,236.93)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	15,400.00	17,200.00	(1,800.00)	17,200.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	7,547.89	(16,678.87)	24,226.76	(16,678.87)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	48,442.20	34,826.07	13,616.13	34,826.07	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	48,678.41	(93,772.55)	142,450.96	(93,772.55)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	11,005.83	(13,922.65)	24,928.48	(13,922.65)	B6358
1026		Total: Maintenance supplies and services	431,283.92	(80,521.35)	511,805.27	(80,521.35)	
1026	88101000	88101000 Capital Movements - UP	13,434,468.44	(3,591,309.73)	17,025,778.17	(3,591,309.73)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,318,543.92	7,535,223.52	(6,216,679.60)	7,535,223.52	B6758
1026	88107000	88107000 Capital Movements - CWIP	4,313,489.09	391,575.75	3,921,913.34	391,575.75	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(1,965.20)	161,240.97	(163,206.17)	161,240.97	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(1,097,788.45)	(620,878.39)	(476,910.06)	(620,878.39)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	74,372.91	384,029.46	(309,656.55)	384,029.46	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	233,371.77	160,030.11	73,341.66	160,030.11	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(29,308.72)	29,308.72	(29,308.72)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,572,691.86	425,330.78	1,147,361.08	425,330.78	B6758
1026	88257100	88257100 Capital Movements - RWIP	533,629.68	114,057.13	419,572.55	114,057.13	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(206,870.81)	93,378.29	(300,249.10)	93,378.29	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(659,689.86)	(604,873.06)	(54,816.80)	(604,873.06)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(75,835.89)	188,258.14	(264,094.03)	188,258.14	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	97,272.00	175,966.62	(78,694.62)	175,966.62	B6758
1026	88900000	88900000 Capital Movements - Settlement	(19,535,689.46)	(4,782,720.87)	(14,752,968.59)	(4,782,720.87)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	14,080,657.32	1,021,351.03	13,059,306.29	1,021,351.03	
1026	68011000	68011000 Depreciation Exp - UPIS General	5,939,214.02	270,504.51	5,668,709.51	270,504.51	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	844,911.71	139,756.56	705,155.15	139,756.56	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(286,380.56)	274.48	(286,655.04)	274.48	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(40,803.31)	1,504.43	(42,307.74)	1,504.43	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(135,352.87)	(3,802.32)	(131,550.55)	(3,802.32)	B403
1026		Total: Depreciation	6,321,588.99	408,237.66	5,913,351.33	408,237.66	
1026	68258000	68258000 Amortization - Reg Asset	650.79	-	650.79	-	B4071
1026		Total: Amortization	650.79	-	650.79	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	497,224.38	36,941.27	460,283.11	36,941.27	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(3,613.21)	(132.19)	(3,481.02)	(132.19)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(17,535.33)	(600.38)	(16,934.95)	(600.38)	B403
1026		Total: Removal costs, net	476,075.84	36,208.70	439,867.14	36,208.70	
1026		Total: Depreciation and amortization	6,798,315.62	444,446.36	6,353,869.26	444,446.36	
1026	69011000	69011000 FIT - Current	1,502,379.96	902,616.69	599,763.27	902,616.69	B40910
1026		Total: Current federal income taxes - operating	1,502,379.96	902,616.69	599,763.27	902,616.69	
1026	69021000	69021000 SIT - Current	454,700.65	323,670.60	131,030.05	323,670.60	B40911
1026		Total: Current state income taxes - operating	454,700.65	323,670.60	131,030.05	323,670.60	
1026		Total: Current income taxes - operating	1,957,080.61	1,226,287.29	730,793.32	1,226,287.29	
1026	69065000	69065000 Deferred FIT - Other	488,560.14	468,070.13	20,490.01	468,070.13	B41010
1026		Total: Deferred federal income tax expense	488,560.14	468,070.13	20,490.01	468,070.13	
1026	69073500	69073500 Deferred SIT - Other	278,165.37	(133,790.82)	411,956.19	(133,790.82)	B41011
1026		Total: Deferred state income tax expense	278,165.37	(133,790.82)	411,956.19	(133,790.82)	
1026		Total: Deferred taxes	766,725.51	334,279.31	432,446.20	334,279.31	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(2,830.00)	659.30	(3,489.30)	659.30	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	22,732.45	(22,732.45)	22,732.45	B41211
1026		Total: Amortization of investment tax credits	(2,830.00)	23,391.75	(26,221.75)	23,391.75	
1026		Total: Incomes Taxes -Operating	2,720,976.12	1,583,958.35	1,137,017.77	1,583,958.35	

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68520000	68520000 Property Taxes	2,225,724.23	319,502.58	1,906,221.65	319,502.58	B40811
1026	68532000	68532000 FUTA	4,471.45	(128.13)	4,599.58	(128.13)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,473.25)	(33.32)	(1,439.93)	(33.32)	B40812
1026	68533000	68533000 FICA	370,069.95	14,024.81	356,045.14	14,024.81	B40812
1026	68533100	68533100 FICA Cap Credits	(135,850.91)	2,507.65	(138,358.56)	2,507.65	B40812
1026	68535000	68535000 SUTA	1,543.98	242.02	1,301.96	242.02	B40812
1026	68535100	68535100 SUTA Cap Credits	(549.95)	(143.93)	(406.02)	(143.93)	B40812
1026	68543000	68543000 Other Taxes and Licenses	448,120.46	21,146.37	426,974.09	21,146.37	B40813
1026	68544000	68544000 Gross Receipts Tax	553,169.75	128,096.50	425,073.25	128,096.50	B40813
1026	68545000	68545000 Utility Reg Assessment	142,013.90	5,453.51	136,560.39	5,453.51	B40810
1026		Total: General taxes	3,607,239.61	490,668.06	3,116,571.55	490,668.06	
1026		Total: Operating expenses, net	27,207,188.67	3,540,423.80	23,666,764.87	3,540,423.80	
1026		Total: Operating Income (loss)	(11,237,995.91)	(180,869.03)	(11,057,126.88)	(180,869.03)	
1026	81815100	81815100 Interest Income - STD Intercompany	(14,000.13)	(13,762.38)	(237.75)	(13,762.38)	B4273
1026		Total: Interest income	(14,000.13)	(13,762.38)	(237.75)	(13,762.38)	
1026	70510000	70510000 AFUDC - Equity	(103,789.60)	(41,501.23)	(62,288.37)	(41,501.23)	B420
1026		Total: Allowance for funds used during construction	(103,789.60)	(41,501.23)	(62,288.37)	(41,501.23)	
1026	71511000	71511000 M&J Revenues	(43,097.57)	3,897.26	(46,994.83)	3,897.26	B415
1026	71521000	71521000 M&J Expenses	115,976.23	61,324.94	54,651.29	61,324.94	B416
1026		Total: Other miscellaneous income	72,878.66	65,222.20	7,656.46	65,222.20	
1026		Total: Other Income	(44,911.07)	9,958.59	(54,869.66)	9,958.59	
1026	75840000	75840000 Lobbying Expenses	22,669.78	18,619.06	4,050.72	18,619.06	B426
1026		Total: Other miscellaneous deductions	22,669.78	18,619.06	4,050.72	18,619.06	
1026		Total: Other Deductions	22,669.78	18,619.06	4,050.72	18,619.06	
1026	81010000	81010000 Interest Long Term Debt	260,680.00	-	260,680.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	2,368,632.00	76,638.88	2,291,993.12	76,638.88	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	11,153.10	542.05	10,611.05	542.05	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	16,352.07	-	16,352.07	-	B4273
1026		Total: Interest on long-term debt	2,656,817.17	77,180.93	2,579,636.24	77,180.93	
1026	81315000	81315000 Interest Short Term Debt Intercompany	304,672.58	294,145.04	10,527.54	294,145.04	B4272
1026		Total: Interest on short-term debt	304,672.58	294,145.04	10,527.54	294,145.04	
1026	81500000	81500000 Interest Other	15.63	15.63	-	15.63	B4275
1026		Total: Other interest expense	15.63	15.63	-	15.63	
1026	85000000	85000000 AFUDC Debt	(108,205.20)	(39,438.11)	(68,767.09)	(39,438.11)	B420
1026		Total: Allowance for borrowed funds used during cons	(108,205.20)	(39,438.11)	(68,767.09)	(39,438.11)	
1026	82010000	82010000 Amortize Debt Disc & Exp	1,321.41	5.27	1,316.14	5.27	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	45,388.55	1,653.87	43,734.68	1,653.87	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	11,826.75	2,666.13	9,160.62	2,666.13	B428
1026		Total: Amortization of debt expense	58,536.71	4,325.27	54,211.44	4,325.27	
1026		Total: Interest Charges	2,911,836.89	336,228.76	2,575,608.13	336,228.76	
1026		Total: Other Income (Expenses)	2,889,595.60	364,806.41	2,524,789.19	364,806.41	
1026		Total: Income (loss) before income taxes	(8,348,400.31)	183,937.38	(8,532,337.69)	183,937.38	
1026		Total: Net income (loss)	(8,348,400.31)	183,937.38	(8,532,337.69)	183,937.38	
1026		Total: Net Income Available to common stockholders	(8,348,400.31)	183,937.38	(8,532,337.69)	183,937.38	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,473,612.74	172,596.58	3,301,016.16	172,596.58	B438
1026		Total: Common Dividends	3,473,612.74	172,596.58	3,301,016.16	172,596.58	
1026		Total: PROFIT & LOSS STATEMENT	(4,874,787.57)	356,533.96	(5,231,321.53)	356,533.96	

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,046,643.70)	(196,691.20)	(1,849,952.50)	(196,691.20)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(726,961.56)	(170,212.28)	(556,749.28)	(170,212.28)	B4611
1026	40112000	40112000 Residential Sales Unbilled	31,002.96	111,345.22	(80,342.26)	111,345.22	B4611
1026		Total: Water revenues - residential	(2,742,602.30)	(255,558.26)	(2,487,044.04)	(255,558.26)	
1026	40121000	40121000 Commercial Sales Billed	(1,437,691.75)	(48,221.93)	(1,389,469.82)	(48,221.93)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(513,510.92)	(99,084.28)	(414,426.64)	(99,084.28)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	44,708.28	197,277.72	(152,569.44)	197,277.72	B4612
1026		Total: Water revenues - commercial	(1,906,494.39)	49,971.51	(1,956,465.90)	49,971.51	
1026	40131000	40131000 Industrial Sales Billed	(354,087.05)	(85,474.67)	(268,612.38)	(85,474.67)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(126,867.22)	(46,946.00)	(79,921.22)	(46,946.00)	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(10,658.06)	125,592.42	(136,250.48)	125,592.42	B4613
1026		Total: Water revenues - industrial	(491,612.33)	(6,828.25)	(484,784.08)	(6,828.25)	
1026	40145000	40145000 Private Fire Billed	(224,301.76)	562.14	(224,863.90)	562.14	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(82,899.22)	(23,007.07)	(59,892.15)	(23,007.07)	B4622
1026	40146000	40146000 Private Fire Unbilled	(2,740.12)	4,832.60	(7,572.72)	4,832.60	B4622
1026		Total: Water revenues - private fire	(309,941.10)	(17,612.33)	(292,328.77)	(17,612.33)	
1026	40151000	40151000 Public Authority Billed	(303,805.48)	(46,637.54)	(257,167.94)	(46,637.54)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(108,338.44)	(31,775.38)	(76,563.06)	(31,775.38)	B4614
1026	40152000	40152000 Public Authority Unbilled	(2,851.88)	25,515.80	(28,367.68)	25,515.80	B4614
1026		Total: Water revenues - public authority	(414,995.80)	(52,897.12)	(362,098.68)	(52,897.12)	
1026	40161000	40161000 Sales for Resale Billed	(65,619.42)	22,119.84	(87,739.26)	22,119.84	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(23,587.86)	2,688.84	(26,276.70)	2,688.84	B466
1026	40162000	40162000 Sales for Resale Unbilled	(54,071.03)	(30,369.96)	(23,701.07)	(30,369.96)	B466
1026		Total: Water revenues - sales for resale	(143,278.31)	(5,561.28)	(137,717.03)	(5,561.28)	
1026	40189900	40189900 Other Water Revenue	184,970.66	(108,445.02)	293,415.68	(108,445.02)	B474
1026		Total: Water revenues - other	184,970.66	(108,445.02)	293,415.68	(108,445.02)	
1026		Total: Water revenues	(5,823,953.57)	(396,930.75)	(5,427,022.82)	(396,930.75)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(26,966.87)	13,445.71	(40,412.58)	13,445.71	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	5,153.00	(22,803.23)	5,153.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,860.00)	560.00	(4,420.00)	560.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(24,210.00)	(1,710.00)	(22,500.00)	(1,710.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,490.14)	38.49	(1,528.63)	38.49	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(32,865.00)	(10,890.00)	(21,975.00)	(10,890.00)	B471
1026		Total: Other revenues	(107,042.24)	6,597.20	(113,639.44)	6,597.20	
1026		Total: Operating revenues	(5,930,995.81)	(390,333.55)	(5,540,662.26)	(390,333.55)	
1026	51010000	51010000 Purchased Water	14,873.44	(15,459.36)	30,332.80	(15,459.36)	B6101
1026		Total: Purchased water	14,873.44	(15,459.36)	30,332.80	(15,459.36)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,114.15	(2,945.80)	5,059.95	(2,945.80)	B6151
1026	51510012	51510012 Purchased Power - Pumping	228,055.40	(44,610.36)	272,665.76	(44,610.36)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,733.44	(2,090.32)	8,823.76	(2,090.32)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,760.84	2,149.37	2,611.47	2,149.37	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(167,789.83)	(137,012.33)	(30,777.50)	(137,012.33)	B6158
1026		Total: Fuel and power	73,874.00	(184,509.44)	258,383.44	(184,509.44)	
1026	51800000	51800000 Chemicals	231,872.74	(27,191.30)	259,064.04	(27,191.30)	B6183
1026		Total: Chemicals	231,872.74	(27,191.30)	259,064.04	(27,191.30)	
1026	51110000	51110000 Waste Disposal	14,558.13	(13,954.10)	28,512.23	(13,954.10)	B6753
1026		Total: Waste disposal	14,558.13	(13,954.10)	28,512.23	(13,954.10)	
1026		Total: Production costs	335,178.31	(241,114.20)	576,292.51	(241,114.20)	
1026	50100000	50100000 Labor Natural Account	259,392.72	28,884.96	230,507.76	28,884.96	B6018
1026	50100001	50100001 Labor Expense Accrual	50,739.49	33,935.79	16,803.70	33,935.79	B6018
1026	50101200	50101200 Labor Oper Pumping	103,659.79	(9,304.82)	112,964.61	(9,304.82)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,361.48	(1,554.94)	19,916.42	(1,554.94)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(103.57)	103.57	(103.57)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	69,441.09	13,223.17	56,217.92	13,223.17	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	38,981.71	643.96	38,337.75	643.96	B6017
1026	50101600	50101600 Labor Oper Admin & General	92,895.05	14,367.57	78,527.48	14,367.57	B6018
1026	50102200	50102200 Labor Maint Pumping	1,254.65	1,254.65	-	1,254.65	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,111.02	2,111.02	-	2,111.02	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,835.84	2,341.76	9,494.08	2,341.76	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,202.02	(51.07)	21,253.09	(51.07)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,969.58	(7,477.78)	22,447.36	(7,477.78)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,021.25	2,707.27	12,313.98	2,707.27	B6016
1026	50109900	50109900 Labor Capitalized Credits	(271,543.42)	(60,908.01)	(210,635.41)	(60,908.01)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	68,167.17	49,261.67	18,905.50	49,261.67	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,034.96	(136.11)	6,171.07	(136.11)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,329.92	(289.83)	1,619.75	(289.83)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,278.91	(1,988.50)	3,267.41	(1,988.50)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	651.51	77.88	573.63	77.88	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	837.40	(2,647.23)	3,484.63	(2,647.23)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	13.09	13.09	-	13.09	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,450.83	468.82	982.01	468.82	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,108.48	2,032.34	76.14	2,032.34	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	212.88	(1,562.80)	1,775.68	(1,562.80)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	800.99	778.03	22.96	778.03	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(68,167.17)	(49,261.67)	(18,905.50)	(49,261.67)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.48	2,420.89	42,893.59	2,420.89	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(10,063.69)	(2,396.29)	(7,667.40)	(2,396.29)	B6018
1026		Total: Salaries and wages	478,292.03	16,840.25	461,451.78	16,840.25	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,347.27)	973.55	(7,320.82)	973.55	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	47,677.73	34,068.55	13,609.18	34,068.55	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50510100	50510100 OPEB Capitalized Credits	(3,193.82)	(531.07)	(2,662.75)	(531.07)	B6048
1026	50550000	50550000 Group Insurance Expense	158,182.36	7,657.24	150,525.12	7,657.24	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(64,943.22)	(10,677.92)	(54,265.30)	(10,677.92)	B6048
1026	50560000	50560000 Health Savings Account Expense	750.00	750.00	-	750.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	24,170.32	32,227.25	(8,056.93)	32,227.25	
1026	50421000	50421000 401k Expense	21,709.68	2,207.10	19,502.58	2,207.10	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,970.08)	(1,483.85)	(7,486.23)	(1,483.85)	B6048
1026	50422000	50422000 Defined Contribution Expense	30,394.56	2,305.05	28,089.51	2,305.05	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(11,969.49)	(2,528.76)	(9,440.73)	(2,528.76)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,998.48	(85.51)	3,083.99	(85.51)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,609.21	116.06	2,493.15	116.06	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(1,001.73)	(347.33)	(654.40)	(347.33)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,351.78	(33.90)	1,385.68	(33.90)	B6048
1026	50451000	50451000 Employee Awards	-	(563.98)	563.98	(563.98)	B6048
1026	50452000	50452000 Employee Physical Exams	224.62	115.62	109.00	115.62	B6048
1026	50456000	50456000 Tuition Aid	2,803.53	2,803.53	-	2,803.53	B6048
1026	50457000	50457000 Training	2,132.74	1,314.62	818.12	1,314.62	B6048
1026		Total: Other benefits	42,283.30	2,818.65	39,464.65	2,818.65	
1026		Total: Employee-related costs	592,423.38	85,954.70	506,468.68	85,954.70	
1026	53401000	53401000 AWWSC Services - Labor OPEX	281,705.62	16,682.76	265,022.86	16,682.76	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,185.15	(9,685.05)	16,870.20	(9,685.05)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,846.55	1,930.15	36,916.40	1,930.15	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,395.20	3,173.57	21,221.63	3,173.57	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	54,697.48	4,366.37	50,331.11	4,366.37	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,125.14	4,674.80	25,450.34	4,674.80	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,782.70	(7,954.78)	18,737.48	(7,954.78)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	97,031.58	14,243.40	82,788.18	14,243.40	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,473.52	8,408.14	23,065.38	8,408.14	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,797.81	13,804.86	17,992.95	13,804.86	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,298.38	(14,162.97)	42,461.35	(14,162.97)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,181.59	1,588.14	17,593.45	1,588.14	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,921.58)	420.43	(2,342.01)	420.43	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.49	(157.37)	802.86	(157.37)	B6348
1026		Total: Service Company Costs	654,244.63	37,332.45	616,912.18	37,332.45	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	2,196.25	2,196.25	-	2,196.25	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(2,992.22)	2,992.22	(2,992.22)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	188.73	(1,600.05)	1,788.78	(1,600.05)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	40,061.52	36,102.75	3,958.77	36,102.75	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,379.30	(14,863.23)	26,242.53	(14,863.23)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	389.00	99.00	290.00	99.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,551.00	5,634.00	917.00	5,634.00	B6328
1026	53155000	53155000 Contract Services - Legal	26,676.91	(23,783.94)	50,460.85	(23,783.94)	B6338
1026		Total: Contracted services	87,442.71	792.56	86,650.15	792.56	
1026	52532013	52532013 Electricity - Water Treatment	3,538.02	(1,495.81)	5,033.83	(1,495.81)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,672.59	(149.09)	2,821.68	(149.09)	B6755
1026	52532016	52532016 Electricity - Admin & General	205.54	(7.66)	213.20	(7.66)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	16,551.24	(15,916.67)	32,467.91	(15,916.67)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.33	(28.25)	40.58	(28.25)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	725.59	(2,693.71)	3,419.30	(2,693.71)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	394.80	94.21	300.59	94.21	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.36	(6.07)	14.43	(6.07)	B6758
1026	52550016	52550016 Janitorial - Admin & General	3,432.97	2,697.58	735.39	2,697.58	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.11	2,333.60	1,454.11	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	107.39	4.82	102.57	4.82	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	237.29	29.87	207.42	29.87	B6755
1026	52578016	52578016 Trash Removal - Admin & General	417.77	59.68	358.09	59.68	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	182.82	(182.82)	182.82	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	171.83	(237.19)	409.02	(237.19)	B6755
1026	52583016	52583016 Water & WW - Admin & General	447.03	(281.49)	728.52	(281.49)	B6758
1026		Total: Building Maintenance and Services	32,710.46	(16,292.85)	49,003.31	(16,292.85)	
1026	52574013	52574013 Telephone - Water Treatment	1,398.56	361.76	1,036.80	361.76	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	920.09	206.25	713.84	206.25	B6755
1026	52574016	52574016 Telephone - Admin & General	15,154.76	3,204.69	11,950.07	3,204.69	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	24.96	2.98	21.98	2.98	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	61.74	(60.19)	121.93	(60.19)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	3,273.83	(536.46)	3,810.29	(536.46)	B6758
1026	52574200	52574200 Data Lines - Admin & General	74.78	(1,756.30)	1,831.08	(1,756.30)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,248.39	2,046.50	3,201.89	2,046.50	B6758
1026		Total: Telecommunication expenses	26,157.11	3,469.23	22,687.88	3,469.23	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(10.95)	(10.95)	-	(10.95)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	628.33	(672.98)	1,301.31	(672.98)	B6758
1026	52566016	52566016 Postage - Admin & General	39.65	(58.07)	97.72	(58.07)	B6758
1026		Total: Postage, printing and stationary	657.03	(742.00)	1,399.03	(742.00)	
1026	52526100	52526100 Credit Line Fees Interco	4,425.91	511.42	3,914.49	511.42	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	7.28	7.28	-	7.28	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	434.76	(82.93)	517.69	(82.93)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	721.40	(463.35)	1,184.75	(463.35)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	(246.28)	1,661.86	(246.28)	B6758
1026	52582012	52582012 Uniforms - Pumping	162.78	(537.42)	700.20	(537.42)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,515.64	(1,520.12)	3,035.76	(1,520.12)	B6755

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52582015	52582015 Uniforms - Customer Accounting	131.05	(2,248.22)	2,379.27	(2,248.22)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,189.13	(61.67)	1,250.80	(61.67)	B6757
1026	52599800	52599800 PCard Undistributed	3,195.68	4,341.00	(1,145.32)	4,341.00	B6758
1026		Total: Office supplies and services	13,199.21	(300.29)	13,499.50	(300.29)	
1026	52534000	52534000 Employee Expenses	6,769.99	5,202.64	1,567.35	5,202.64	B6758
1026	52534200	52534200 Conferences & Registration	3,190.00	1,635.00	1,555.00	1,635.00	B6758
1026	52535000	52535000 Meals Deductible	5,167.61	2,729.66	2,437.95	2,729.66	B6758
1026	52567000	52567000 Relocation Expenses	27,723.61	(4,097.71)	31,821.32	(4,097.71)	B6758
1026		Total: Employee related expense travel & entertainme	42,851.21	5,469.59	37,381.62	5,469.59	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(130.04)	130.04	(130.04)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	724.40	724.40	-	724.40	B6201
1026	52001200	52001200 M & S Oper - Pumping	(28.06)	(1,013.06)	985.00	(1,013.06)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,342.56	3,818.01	3,524.55	3,818.01	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	21,943.92	11,015.29	10,928.63	11,015.29	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(1,078.97)	1,078.97	(1,078.97)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,823.61	(13,231.15)	15,054.76	(13,231.15)	B6208
1026	52501200	52501200 Misc Oper - Pumping	206.80	206.80	-	206.80	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,825.55	143.27	1,682.28	143.27	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(1,344.70)	(25,023.44)	23,678.74	(25,023.44)	B6758
1026	52514700	52514700 Community Partnerships	400.00	(200.00)	600.00	(200.00)	B6758
1026	52514900	52514900 Customer Education	5,641.91	3,891.91	1,750.00	3,891.91	B6758
1026	52514901	52514901 Customer Education Communication - Reg	1,599.41	1,599.41	-	1,599.41	B6758
1026	52514905	52514905 Customer Education Communication - Printed	370.39	370.39	-	370.39	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,546.50)	1,546.50	(1,546.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	4,158.46	3,734.83	423.63	3,734.83	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	13,675.28	218.45	13,456.83	218.45	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	13,507.94	11,353.32	2,154.62	11,353.32	B6758
1026	52554500	52554500 Lab Supplies	2,635.35	(7,387.34)	10,022.69	(7,387.34)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(216.13)	216.13	(216.13)	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52585000	52585000 Discounts Available	(13,161.24)	(11,147.25)	(2,013.99)	(11,147.25)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	7.07	7.07	-	7.07	B6758
1026		Total: Miscellaneous expenses	62,764.14	(23,874.42)	86,638.56	(23,874.42)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	76.97	(76.97)	76.97	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	76.97	3.75	76.97	
1026	55000000	55000000 Transportation (O&M) - Natural Account	65,605.19	(42,921.49)	108,526.68	(42,921.49)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	2,736.81	2,736.81	-	2,736.81	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	54,591.75	49,851.53	4,740.22	49,851.53	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	11,150.31	11,078.81	71.50	11,078.81	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,288.77	519.93	768.84	519.93	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	114.02	114.02	-	114.02	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(88,909.36)	34,675.63	(123,584.99)	34,675.63	B6508
1026	55010100	55010100 Transportation Lease Costs	4,640.74	4,945.13	(304.39)	4,945.13	B6508
1026	55010200	55010200 Transportation Lease Fuel	7,220.09	(21,132.50)	28,352.59	(21,132.50)	B6508
1026	55010300	55010300 Transportation Lease Maint	(26,318.68)	(39,569.15)	13,250.47	(39,569.15)	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	909.80	568.58	341.22	568.58	B6508
1026		Total: Transportation	33,029.44	867.30	32,162.14	867.30	
1026		Total: Operating supplies and services	298,892.03	(30,533.91)	329,425.94	(30,533.91)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	49,824.66	17,515.29	32,309.37	17,515.29	B6707
1026		Total: Uncollectible accounts expense	49,824.66	17,515.29	32,309.37	17,515.29	
1026	52501500	52501500 Misc Oper - Customer Accounting	(251.42)	(251.42)	-	(251.42)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,769.60	(558.19)	7,327.79	(558.19)	B6757
1026		Total: Customer accounting, other	6,518.18	(809.61)	7,327.79	(809.61)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,868.51	19,517.62	50,350.89	19,517.62	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,471.32	1,958.51	2,512.81	1,958.51	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,274.13)	(1,355.91)	(918.22)	(1,355.91)	B6588
1026	55730000	55730000 Insurance Other	775.53	(153.03)	928.56	(153.03)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,666.36	21,529.00	74,137.36	21,529.00	
1026	62002200	62002200 M&S Maint - Pumping	20,184.36	(3,842.33)	24,026.69	(3,842.33)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	6,292.52	(5,916.78)	12,209.30	(5,916.78)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	17,151.59	5,180.99	11,970.60	5,180.99	B6206
1026	62002600	62002600 M&S Maint - Admin & General	729.57	(476.12)	1,205.69	(476.12)	B6208
1026	62502200	62502200 Misc Maint - Pumping	222.64	222.64	-	222.64	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,150.92	2,222.66	(1,071.74)	2,222.66	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	327.75	(1,138.39)	1,466.14	(1,138.39)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(2,432.93)	2,890.94	(2,432.93)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	32,736.37	12,194.53	20,541.84	12,194.53	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,652.00	510.00	2,142.00	510.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	3,342.63	(3,342.63)	3,342.63	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	7,300.00	(8,900.00)	16,200.00	(8,900.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(3,004.93)	3,004.93	(3,004.93)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	2,903.60	(2,655.49)	5,559.09	(2,655.49)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	589.95	(53,907.96)	54,497.91	(53,907.96)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	827.00	(16,327.00)	17,154.00	(16,327.00)	B6358
1026		Total: Maintenance supplies and services	93,526.28	(74,928.48)	168,454.76	(74,928.48)	
1026	88101000	88101000 Capital Movements - UP	962,800.32	(739,157.30)	1,701,957.62	(739,157.30)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,766,487.16	1,890,244.37	(123,757.21)	1,890,244.37	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,375,547.75	363,139.89	1,012,407.86	363,139.89	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	26,180.84	(26,180.84)	26,180.84	B6758
1026	88252100	88252100 Capital Movements - ADV NT	6,875.85	59,658.20	(52,782.35)	59,658.20	B6758

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88252170	88252170 Capital Movements - ADV NT WIP	(23,817.80)	(10,442.80)	(13,375.00)	(10,442.80)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(108,321.75)	108,321.75	(108,321.75)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	49,694.95	73,321.67	(23,626.72)	73,321.67	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	826,865.72	528,968.25	297,897.47	528,968.25	B6758
1026	88257100	88257100 Capital Movements - RWIP	(297,481.25)	(151,424.62)	(146,056.63)	(151,424.62)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(7,494.00)	109,756.98	(117,250.98)	109,756.98	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	125.51	(111,892.19)	112,017.70	(111,892.19)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(14,152.88)	(6,719.39)	(7,433.49)	(6,719.39)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	7,027.05	(7,027.05)	7,027.05	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,645,451.33)	(1,930,339.20)	(2,715,112.13)	(1,930,339.20)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,126,273.83	(185,054.76)	2,311,328.59	(185,054.76)	
1026	68011000	68011000 Depreciation Exp - UPIS General	839,619.48	(2,556.94)	842,176.42	(2,556.94)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	123,655.80	15,448.98	108,206.82	15,448.98	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(61,266.41)	(23,368.07)	(37,898.34)	(23,368.07)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,867.94)	(191.62)	(5,676.32)	(191.62)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,412.54)	(502.61)	(18,909.93)	(502.61)	B403
1026		Total: Depreciation	876,728.39	(11,170.26)	887,898.65	(11,170.26)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	72,049.05	4,384.26	67,664.79	4,384.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	(0.53)	(514.77)	(0.53)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,517.09)	(79.04)	(2,438.05)	(79.04)	B403
1026		Total: Removal costs, net	69,016.66	4,304.69	64,711.97	4,304.69	
1026		Total: Depreciation and amortization	945,838.02	(6,865.57)	952,703.59	(6,865.57)	
1026	69011000	69011000 FIT - Current	237,557.52	137,297.52	100,260.00	137,297.52	B40910
1026		Total: Current federal income taxes - operating	237,557.52	137,297.52	100,260.00	137,297.52	
1026	69021000	69021000 SIT - Current	71,860.01	47,558.19	24,301.82	47,558.19	B40911
1026		Total: Current state income taxes - operating	71,860.01	47,558.19	24,301.82	47,558.19	
1026		Total: Current income taxes - operating	309,417.53	184,855.71	124,561.82	184,855.71	
1026	69065000	69065000 Deferred FIT - Other	98,278.11	99,205.71	(927.60)	99,205.71	B41010
1026		Total: Deferred federal income tax expense	98,278.11	99,205.71	(927.60)	99,205.71	
1026	69073500	69073500 Deferred SIT - Other	55,955.41	(12,689.81)	68,645.22	(12,689.81)	B41011
1026		Total: Deferred state income tax expense	55,955.41	(12,689.81)	68,645.22	(12,689.81)	
1026		Total: Deferred taxes	154,233.52	86,515.90	67,717.62	86,515.90	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(569.28)	(104.14)	(465.14)	(104.14)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,030.36	(3,030.36)	3,030.36	B41211
1026		Total: Amortization of investment tax credits	(569.28)	2,926.22	(3,495.50)	2,926.22	
1026		Total: Incomes Taxes -Operating	463,081.77	274,297.83	188,783.94	274,297.83	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	22.27	1.27	21.00	1.27	B40812
1026	68532100	68532100 FUTA Cap Credits	(9.18)	(9.18)	-	(9.18)	B40812
1026	68533000	68533000 FICA	60,250.59	10,961.14	49,289.45	10,961.14	B40812
1026	68533100	68533100 FICA Cap Credits	(24,931.07)	(9,174.39)	(15,756.68)	(9,174.39)	B40812
1026	68535000	68535000 SUTA	6,989.40	6,735.23	254.17	6,735.23	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.63)	(2.63)	-	(2.63)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	91,568.09	(13,944.66)	105,512.75	(13,944.66)	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	553,367.27	33,975.51	519,391.76	33,975.51	
1026		Total: Operating expenses, net	4,088,560.89	116,353.01	3,972,207.88	116,353.01	
1026		Total: Operating Income (loss)	(1,842,434.92)	(273,980.54)	(1,568,454.38)	(273,980.54)	
1026	81815100	81815100 Interest Income - STD Intercompany	(2,593.51)	(2,593.51)	-	(2,593.51)	B4273
1026		Total: Interest income	(2,593.51)	(2,593.51)	-	(2,593.51)	
1026	70510000	70510000 AFUDC - Equity	(20,425.45)	(7,491.40)	(12,934.05)	(7,491.40)	B420
1026		Total: Allowance for funds used during construction	(20,425.45)	(7,491.40)	(12,934.05)	(7,491.40)	
1026	71511000	71511000 M&J Revenues	(8,262.00)	(3,925.00)	(4,337.00)	(3,925.00)	B415
1026	71521000	71521000 M&J Expenses	35,398.29	29,676.51	5,721.78	29,676.51	B416
1026		Total: Other miscellaneous income	27,136.29	25,751.51	1,384.78	25,751.51	
1026		Total: Other Income	4,117.33	15,666.60	(11,549.27)	15,666.60	
1026	75840000	75840000 Lobbying Expenses	(18,275.62)	(18,807.87)	532.25	(18,807.87)	B426
1026		Total: Other miscellaneous deductions	(18,275.62)	(18,807.87)	532.25	(18,807.87)	
1026		Total: Other Deductions	(18,275.62)	(18,807.87)	532.25	(18,807.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	362,542.68	24,166.68	338,376.00	24,166.68	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	403,711.99	24,166.68	379,545.31	24,166.68	
1026	81315000	81315000 Interest Short Term Debt Intercompany	17,164.11	11,459.58	5,704.53	11,459.58	B4272
1026		Total: Interest on short-term debt	17,164.11	11,459.58	5,704.53	11,459.58	
1026	85000000	85000000 AFUDC Debt	(22,549.96)	(8,270.54)	(14,279.42)	(8,270.54)	B420
1026		Total: Allowance for borrowed funds used during cons	(22,549.96)	(8,270.54)	(14,279.42)	(8,270.54)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	9,316.88	2,852.50	6,464.38	2,852.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	11,272.50	3,311.49	7,961.01	3,311.49	
1026		Total: Interest Charges	409,598.64	30,667.21	378,931.43	30,667.21	
1026		Total: Other Income (Expenses)	395,440.35	27,525.94	367,914.41	27,525.94	
1026		Total: Income (loss) before income taxes	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: Net income (loss)	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: Net Income Available to common stockholders	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: PROFIT & LOSS STATEMENT	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,053,998.10)	(24,392.59)	(2,029,605.51)	(24,392.59)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(687,698.52)	(13,480.31)	(674,218.21)	(13,480.31)	B4611
1026	40112000	40112000 Residential Sales Unbilled	13,814.61	(169,373.84)	183,188.45	(169,373.84)	B4611
1026		Total: Water revenues - residential	(2,727,882.01)	(207,246.74)	(2,520,635.27)	(207,246.74)	
1026	40121000	40121000 Commercial Sales Billed	(1,399,268.16)	80,332.54	(1,479,600.70)	80,332.54	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(468,548.63)	23,078.62	(491,627.25)	23,078.62	B4612
1026	40122000	40122000 Commercial Sales Unbilled	23,376.07	(157,882.55)	181,258.62	(157,882.55)	B4612
1026		Total: Water revenues - commercial	(1,844,440.72)	(54,471.39)	(1,789,969.33)	(54,471.39)	
1026	40131000	40131000 Industrial Sales Billed	(357,513.82)	27,159.51	(384,673.33)	27,159.51	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(120,400.30)	6,132.81	(126,533.11)	6,132.81	B4613
1026	40132000	40132000 Industiral Sales Unbilled	26,114.36	(34,146.92)	60,261.28	(34,146.92)	B4613
1026		Total: Water revenues - industrial	(451,799.76)	(854.60)	(450,945.16)	(854.60)	
1026	40145000	40145000 Private Fire Billed	(220,154.41)	6,665.78	(226,820.19)	6,665.78	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(77,426.81)	(17,445.03)	(59,981.78)	(17,445.03)	B4622
1026	40146000	40146000 Private Fire Unbilled	(4,746.60)	304.82	(5,051.42)	304.82	B4622
1026		Total: Water revenues - private fire	(302,327.82)	(10,474.43)	(291,853.39)	(10,474.43)	
1026	40151000	40151000 Public Authority Billed	(305,668.98)	62,513.71	(368,182.69)	62,513.71	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(102,467.65)	18,355.20	(120,822.85)	18,355.20	B4614
1026	40152000	40152000 Public Authority Unbilled	(1,037.30)	(20,003.59)	18,966.29	(20,003.59)	B4614
1026		Total: Water revenues - public authority	(409,173.93)	60,865.32	(470,039.25)	60,865.32	
1026	40161000	40161000 Sales for Resale Billed	(143,883.54)	(45,789.54)	(98,094.00)	(45,789.54)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(48,795.07)	(16,287.36)	(32,507.71)	(16,287.36)	B466
1026	40162000	40162000 Sales for Resale Unbilled	50,229.21	34,031.87	16,197.34	34,031.87	B466
1026		Total: Water revenues - sales for resale	(142,449.40)	(28,045.03)	(114,404.37)	(28,045.03)	
1026	40189900	40189900 Other Water Revenue	187,453.83	(182,683.23)	370,137.06	(182,683.23)	B474
1026		Total: Water revenues - other	187,453.83	(182,683.23)	370,137.06	(182,683.23)	
1026		Total: Water revenues	(5,690,619.81)	(422,910.10)	(5,267,709.71)	(422,910.10)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(27,193.32)	6,565.63	(33,758.95)	6,565.63	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	-	(17,650.23)	-	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,840.00)	240.00	(3,080.00)	240.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,145.00)	1,425.00	(21,570.00)	1,425.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,502.24)	(18.12)	(1,484.12)	(18.12)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(31,110.00)	(3,705.00)	(27,405.00)	(3,705.00)	B471
1026		Total: Other revenues	(100,440.79)	4,507.51	(104,948.30)	4,507.51	
1026		Total: Operating revenues	(5,791,060.60)	(418,402.59)	(5,372,658.01)	(418,402.59)	
1026	51010000	51010000 Purchased Water	17,068.57	4,449.94	12,618.63	4,449.94	B6101
1026		Total: Purchased water	17,068.57	4,449.94	12,618.63	4,449.94	
1026	51510011	51510011 Purchased Power - Source of Supply	3,086.84	(248.02)	3,334.86	(248.02)	B6151
1026	51510012	51510012 Purchased Power - Pumping	228,536.62	23,128.77	205,407.85	23,128.77	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,611.00	1,051.27	5,559.73	1,051.27	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,778.12	(1,337.64)	6,115.76	(1,337.64)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(140,911.59)	38,673.76	(179,585.35)	38,673.76	B6158
1026		Total: Fuel and power	102,100.99	61,268.14	40,832.85	61,268.14	
1026	51800000	51800000 Chemicals	217,123.34	(4,078.50)	221,201.84	(4,078.50)	B6183
1026		Total: Chemicals	217,123.34	(4,078.50)	221,201.84	(4,078.50)	
1026	51110000	51110000 Waste Disposal	15,674.88	(62,757.78)	78,432.66	(62,757.78)	B6753
1026		Total: Waste disposal	15,674.88	(62,757.78)	78,432.66	(62,757.78)	
1026		Total: Production costs	351,967.78	(1,118.20)	353,085.98	(1,118.20)	
1026	50100000	50100000 Labor Natural Account	261,468.75	9,665.43	251,803.32	9,665.43	B6018
1026	50100001	50100001 Labor Expense Accrual	28,328.85	(22,659.81)	50,988.66	(22,659.81)	B6018
1026	50101200	50101200 Labor Oper Pumping	98,804.96	(1,984.06)	100,789.02	(1,984.06)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,597.86	(924.61)	18,522.47	(924.61)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	46.03	(46.03)	46.03	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,947.74	16,562.70	52,385.04	16,562.70	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,466.30	10,852.26	19,614.04	10,852.26	B6017
1026	50101600	50101600 Labor Oper Admin & General	46,758.67	(22,649.57)	69,408.24	(22,649.57)	B6018
1026	50102200	50102200 Labor Maint Pumping	540.95	405.72	135.23	405.72	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,600.48	2,600.48	-	2,600.48	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,919.20	(2,215.16)	10,134.36	(2,215.16)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,978.38	5,452.93	11,525.45	5,452.93	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,558.12	(6,468.92)	21,027.04	(6,468.92)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,785.50	4,282.51	12,502.99	4,282.51	B6016
1026	50109900	50109900 Labor Capitalized Credits	(226,054.42)	1,621.35	(227,675.77)	1,621.35	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	79,676.71	54,886.85	24,789.86	54,886.85	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,177.64	2,380.21	4,797.43	2,380.21	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,052.26	2,023.29	28.97	2,023.29	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,071.67	(2,395.24)	4,466.91	(2,395.24)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	111.65	(320.29)	431.94	(320.29)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	466.94	(1,431.41)	1,898.35	(1,431.41)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	52.35	52.35	-	52.35	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	108.28	108.28	-	108.28	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,333.96	(60.27)	1,394.23	(60.27)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	379.95	(1,868.25)	2,248.20	(1,868.25)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,290.46	431.75	1,858.71	431.75	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	11.84	(11.15)	22.99	(11.15)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(79,676.71)	(55,053.24)	(24,623.47)	(55,053.24)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,303.20	37.68	1,265.52	37.68	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	927.52	151.84	775.68	151.84	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(211.88)	211.88	(211.88)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	436.48	224.60	211.88	224.60	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.53	2,420.85	42,893.68	2,420.85	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,228.38)	13.49	(8,241.87)	13.49	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	51,351.26	29,183.09	22,168.17	29,183.09	B6018

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Salaries and wages	492,862.95	25,149.83	467,713.12	25,149.83	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,594.87)	2,428.29	(8,023.16)	2,428.29	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	48,430.13	35,523.29	12,906.84	35,523.29	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,170.66)	730.75	(2,901.41)	730.75	B6048
1026	50550000	50550000 Group Insurance Expense	140,833.46	(6,382.46)	147,215.92	(6,382.46)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(60,551.80)	(5,293.24)	(55,258.56)	(5,293.24)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	11,486.00	24,084.05	(12,598.05)	24,084.05	
1026	50421000	50421000 401k Expense	19,293.05	495.69	18,797.36	495.69	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,116.89)	(784.71)	(7,332.18)	(784.71)	B6048
1026	50422000	50422000 Defined Contribution Expense	27,295.77	(130.25)	27,426.02	(130.25)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,862.29)	(1,301.66)	(9,560.63)	(1,301.66)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,542.16	(304.15)	2,846.31	(304.15)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(882.66)	(120.00)	(762.66)	(120.00)	B6048
1026	50450012	50450012 Other Welfare - Pumping	1,750.00	1,750.00	-	1,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,216.61	(160.77)	1,377.38	(160.77)	B6048
1026	50451000	50451000 Employee Awards	515.18	515.18	-	515.18	B6048
1026	50452000	50452000 Employee Physical Exams	864.00	390.83	473.17	390.83	B6048
1026	50457000	50457000 Training	2,324.35	1,930.29	394.06	1,930.29	B6048
1026	50458000	50458000 Referral Bonus	1,421.46	1,421.46	-	1,421.46	B6048
1026		Total: Other benefits	37,360.74	2,701.91	34,658.83	2,701.91	
1026		Total: Employee-related costs	590,139.82	87,459.08	502,680.74	87,459.08	
1026	53401000	53401000 AWWSC Services - Labor OPEX	449,955.05	169,310.48	280,644.57	169,310.48	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,191.48	(5,517.76)	12,709.24	(5,517.76)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,971.46	244.26	35,727.20	244.26	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,455.60	(6,361.49)	25,817.09	(6,361.49)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	56,935.85	(11,343.79)	68,279.64	(11,343.79)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,606.60	(4,202.15)	36,808.75	(4,202.15)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,787.78	(6,926.18)	17,713.96	(6,926.18)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	83,393.92	(3,765.25)	87,159.17	(3,765.25)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,156.11	10,100.84	21,055.27	10,100.84	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	28,862.84	1,782.98	27,079.86	1,782.98	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	30,279.74	(7,463.95)	37,743.69	(7,463.95)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,288.45	(1,221.00)	18,509.45	(1,221.00)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(686.33)	2,775.36	(3,461.69)	2,775.36	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	646.09	(153.21)	799.30	(153.21)	B6348
1026		Total: Service Company Costs	803,844.64	137,259.14	666,585.50	137,259.14	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	1,476.25	1,476.25	-	1,476.25	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	4,066.51	6,394.63	(2,328.12)	6,394.63	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	73,632.38	69,106.66	4,525.72	69,106.66	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	2,453.39	(11,686.64)	14,140.03	(11,686.64)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	46.00	290.00	46.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,931.00	(783.00)	7,714.00	(783.00)	B6328
1026	53155000	53155000 Contract Services - Legal	21,077.07	14,267.34	6,809.73	14,267.34	B6338
1026		Total: Contracted services	109,972.60	78,821.24	31,151.36	78,821.24	
1026	52532013	52532013 Electricity - Water Treatment	3,427.93	1,441.95	1,985.98	1,441.95	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,281.33	1,027.02	1,254.31	1,027.02	B6755
1026	52532016	52532016 Electricity - Admin & General	187.47	22.67	164.80	22.67	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	11,431.24	15.67	11,415.57	15.67	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.70	15.26	(7.56)	15.26	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	822.27	337.11	485.16	337.11	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	290.53	(63.95)	354.48	(63.95)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	13.66	0.96	12.70	0.96	B6758
1026	52550013	52550013 Janitorial - Water Treatment	-	(477.23)	477.23	(477.23)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	17.43	17.43	-	17.43	B6755
1026	52550016	52550016 Janitorial - Admin & General	366.80	221.90	144.90	221.90	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,415.55	2,372.16	1,415.55	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(145.42)	145.42	(145.42)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(206.03)	206.03	(206.03)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	-	(358.09)	358.09	(358.09)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(553.20)	553.20	(553.20)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	184.27	154.62	29.65	154.62	B6755
1026	52583016	52583016 Water & WW - Admin & General	632.99	632.99	-	632.99	B6758
1026		Total: Building Maintenance and Services	23,451.33	3,499.21	19,952.12	3,499.21	
1026	52574013	52574013 Telephone - Water Treatment	2,702.32	1,665.54	1,036.78	1,665.54	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,777.84	1,095.77	682.07	1,095.77	B6755
1026	52574016	52574016 Telephone - Admin & General	(22,630.87)	(34,621.76)	11,990.89	(34,621.76)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	67.14	24.26	42.88	24.26	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	45.33	(76.21)	121.54	(76.21)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	5,647.69	3,584.38	2,063.31	3,584.38	B6758
1026	52574200	52574200 Data Lines - Admin & General	512.67	(1,690.21)	2,202.88	(1,690.21)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,950.57	3,346.39	2,604.18	3,346.39	B6758
1026		Total: Telecommunication expenses	(5,927.31)	(26,671.84)	20,744.53	(26,671.84)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	123.79	112.05	11.74	112.05	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	259.01	(639.31)	898.32	(639.31)	B6758
1026	52566016	52566016 Postage - Admin & General	119.84	45.97	73.87	45.97	B6758
1026	52566700	52566700 Printing	44.51	(1,230.69)	1,275.20	(1,230.69)	B6758
1026		Total: Postage, printing and stationary	547.15	(1,711.98)	2,259.13	(1,711.98)	

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52512500	52512500 Books & Publications	-	(216.40)	216.40	(216.40)	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,466.28	519.80	3,946.48	519.80	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(209.14)	209.14	(209.14)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	759.41	338.06	421.35	338.06	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,534.54	1,163.49	371.05	1,163.49	B6758
1026	52571500	52571500 Software Licenses	1,415.59	(246.27)	1,661.86	(246.27)	B6758
1026	52582012	52582012 Uniforms - Pumping	187.48	187.59	(0.11)	187.59	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,087.66	815.27	1,272.39	815.27	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(163.25)	163.25	(163.25)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,457.30	(312.43)	2,769.73	(312.43)	B6757
1026	52599800	52599800 PCard Undistributed	1,216.69	921.85	294.84	921.85	B6758
1026		Total: Office supplies and services	14,124.95	2,798.57	11,326.38	2,798.57	
1026	52534000	52534000 Employee Expenses	6,447.11	(2,151.95)	8,599.06	(2,151.95)	B6758
1026	52534200	52534200 Conferences & Registration	1,432.77	582.77	850.00	582.77	B6758
1026	52535000	52535000 Meals Deductible	3,417.02	425.25	2,991.77	425.25	B6758
1026	52567000	52567000 Relocation Expenses	(11,769.35)	(47,240.66)	35,471.31	(47,240.66)	B6758
1026		Total: Employee related expense travel & entertainme	(472.45)	(48,384.59)	47,912.14	(48,384.59)	
1026	52000000	52000000 M & S (O&M) - Natural Account	46.88	46.88	-	46.88	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,353.76	1,353.76	-	1,353.76	B6201
1026	52001200	52001200 M & S Oper - Pumping	477.19	291.07	186.12	291.07	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,387.93	(1,603.52)	7,991.45	(1,603.52)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	13,403.67	1,943.99	11,459.68	1,943.99	B6205
1026	52001600	52001600 M & S Oper - Admin & General	(440.08)	(17,274.39)	16,834.31	(17,274.39)	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	(235.44)	(3,298.12)	3,062.68	(3,298.12)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	25,134.11	36,887.42	(11,753.31)	36,887.42	B6758
1026	52514700	52514700 Community Partnerships	-	(23,757.10)	23,757.10	(23,757.10)	B6758
1026	52514900	52514900 Customer Education	3,000.00	2,300.00	700.00	2,300.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,098.68	2,098.68	-	2,098.68	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(3,775.68)	3,775.68	(3,775.68)	B6758
1026	52515001	52515001 Community Relations - Specialty	613.44	(15,619.48)	16,232.92	(15,619.48)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,875.28	(2,546.55)	7,421.83	(2,546.55)	B6758
1026	52554500	52554500 Lab Supplies	7,171.86	(3,150.49)	10,322.35	(3,150.49)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	443.33	-	443.33	-	B6758
1026	52585000	52585000 Discounts Available	(5,444.20)	(1,183.33)	(4,260.87)	(1,183.33)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(5.77)	20.44	(26.21)	20.44	B6758
1026		Total: Miscellaneous expenses	60,316.13	(27,250.11)	87,566.24	(27,250.11)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	74.94	(74.94)	74.94	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	74.94	5.78	74.94	
1026	55000000	55000000 Transportation (O&M) - Natural Account	529,106.17	359,751.47	169,354.70	359,751.47	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	77.28	(645.38)	722.66	(645.38)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	860.48	728.73	131.75	728.73	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(1,685.51)	1,685.51	(1,685.51)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	88.44	(20.31)	108.75	(20.31)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(550,171.02)	(364,088.89)	(186,082.13)	(364,088.89)	B6508
1026	55010100	55010100 Transportation Lease Costs	(11,415.18)	(18,325.37)	6,910.19	(18,325.37)	B6508
1026	55010200	55010200 Transportation Lease Fuel	27,232.30	2,583.34	24,648.96	2,583.34	B6508
1026	55010300	55010300 Transportation Lease Maint	30,586.15	8,068.76	22,517.39	8,068.76	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	(85.00)	85.00	(85.00)	B6508
1026		Total: Transportation	26,364.62	(13,718.16)	40,082.78	(13,718.16)	
1026		Total: Operating supplies and services	228,457.74	(32,542.72)	261,000.46	(32,542.72)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	50,653.29	356.24	50,297.05	356.24	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(12,753.20)	(14,363.82)	1,610.62	(14,363.82)	B6707
1026		Total: Uncollectible accounts expense	37,900.09	(14,007.58)	51,907.67	(14,007.58)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	11,093.36	3,109.88	7,983.48	3,109.88	B6757
1026	52520000	52520000 Collection Agencies	(199.66)	(156.01)	(43.65)	(156.01)	B6757
1026		Total: Customer accounting, other	10,893.70	2,953.87	7,939.83	2,953.87	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,230.22	18,812.50	50,417.72	18,812.50	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,493.17	1,776.58	2,716.59	1,776.58	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,017.83)	(1,008.59)	(1,009.24)	(1,008.59)	B6588
1026	55730000	55730000 Insurance Other	3,386.05	2,625.60	760.45	2,625.60	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	97,916.74	23,767.90	74,148.84	23,767.90	
1026	62002200	62002200 M&S Maint - Pumping	3,927.86	(68,579.20)	72,507.06	(68,579.20)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	12,014.47	10,497.76	1,516.71	10,497.76	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	60,914.07	24,554.59	36,359.48	24,554.59	B6206
1026	62002600	62002600 M&S Maint - Admin & General	421.07	(7,633.89)	8,054.96	(7,633.89)	B6208
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	70.79	(70.79)	70.79	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(722.34)	1,180.35	(722.34)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	12,387.27	(14,066.63)	26,453.90	(14,066.63)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,275.00	1,275.00	-	1,275.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(10,515.00)	10,515.00	(10,515.00)	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(5,205.00)	5,205.00	(5,205.00)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(17,711.50)	17,711.50	(17,711.50)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(4,108.50)	4,108.50	(4,108.50)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	4,229.62	(35,948.38)	40,178.00	(35,948.38)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,135.43	(2,288.26)	3,423.69	(2,288.26)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	412.00	(877.00)	1,289.00	(877.00)	B6358
1026		Total: Maintenance supplies and services	97,174.80	(131,257.56)	228,432.36	(131,257.56)	
1026	88101000	88101000 Capital Movements - UP	172,380.41	(820,392.53)	992,772.94	(820,392.53)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,552,759.85	1,091,121.55	461,638.30	1,091,121.55	B6758

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88107000	88107000 Capital Movements - CWIP	1,703,524.97	63,609.81	1,639,915.16	63,609.81	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	8,348.53	(8,348.53)	8,348.53	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(32,935.82)	(32,935.82)	-	(32,935.82)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(291,829.40)	18,957.60	(310,787.00)	18,957.60	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(4,652.28)	4,652.28	(4,652.28)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	80,332.09	84,984.37	(4,652.28)	84,984.37	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	137,928.36	(32,472.03)	170,400.39	(32,472.03)	B6758
1026	88257100	88257100 Capital Movements - RWIP	37,713.07	(6,652.34)	44,365.41	(6,652.34)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(560.73)	(560.73)	-	(560.73)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(8,240.00)	17,519.09	(25,759.09)	17,519.09	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(10,706.43)	(10,706.43)	-	(10,706.43)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	14,508.21	(14,508.21)	14,508.21	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,340,366.37)	(390,677.00)	(2,949,689.37)	(390,677.00)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,218,295.31	72,513.93	2,145,781.38	72,513.93	
1026	68011000	68011000 Depreciation Exp - UPIS General	844,139.10	(4,725.27)	848,864.37	(4,725.27)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	124,611.02	14,074.76	110,536.26	14,074.76	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(54,206.10)	(12,576.68)	(41,629.42)	(12,576.68)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,881.04)	(191.11)	(5,689.93)	(191.11)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.28)	(390.85)	(19,028.43)	(390.85)	B403
1026		Total: Depreciation	889,243.70	(3,809.15)	893,052.85	(3,809.15)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	71,976.86	3,706.13	68,270.73	3,706.13	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.16)	(61.94)	(2,456.22)	(61.94)	B403
1026		Total: Removal costs, net	68,943.40	3,646.10	65,297.30	3,646.10	
1026		Total: Depreciation and amortization	958,280.07	(163.05)	958,443.12	(163.05)	
1026	69011000	69011000 FIT - Current	214,508.86	120,230.57	94,278.29	120,230.57	B40910
1026		Total: Current federal income taxes - operating	214,508.86	120,230.57	94,278.29	120,230.57	
1026	69021000	69021000 SIT - Current	62,629.40	40,976.42	21,652.98	40,976.42	B40911
1026		Total: Current state income taxes - operating	62,629.40	40,976.42	21,652.98	40,976.42	
1026		Total: Current income taxes - operating	277,138.26	161,206.99	115,931.27	161,206.99	
1026	69065000	69065000 Deferred FIT - Other	90,986.37	87,515.91	3,470.46	87,515.91	B41010
1026		Total: Deferred federal income tax expense	90,986.37	87,515.91	3,470.46	87,515.91	
1026	69073500	69073500 Deferred SIT - Other	51,803.77	(22,880.57)	74,684.34	(22,880.57)	B41011
1026		Total: Deferred state income tax expense	51,803.77	(22,880.57)	74,684.34	(22,880.57)	
1026		Total: Deferred taxes	142,790.14	64,635.34	78,154.80	64,635.34	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(527.04)	(30.58)	(496.46)	(30.58)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,234.40	(3,234.40)	3,234.40	B41211
1026		Total: Amortization of investment tax credits	(527.04)	3,203.82	(3,730.86)	3,203.82	
1026		Total: Incomes Taxes -Operating	419,401.36	229,046.15	190,355.21	229,046.15	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	33.62	9.19	24.43	9.19	B40812
1026	68532100	68532100 FUTA Cap Credits	(9.81)	(2.68)	(7.13)	(2.68)	B40812
1026	68533000	68533000 FICA	54,096.64	3,854.05	50,242.59	3,854.05	B40812
1026	68533100	68533100 FICA Cap Credits	(21,908.29)	(4,176.23)	(17,732.06)	(4,176.23)	B40812
1026	68535000	68535000 SUTA	217.58	210.55	7.03	210.55	B40812
1026	68535100	68535100 SUTA Cap Credits	(109.68)	(107.59)	(2.09)	(107.59)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	537,096.03	45,467.94	491,628.09	45,467.94	
1026		Total: Operating expenses, net	4,133,072.77	346,864.97	3,786,207.80	346,864.97	
1026		Total: Operating Income (loss)	(1,657,987.83)	(71,537.62)	(1,586,450.21)	(71,537.62)	
1026	81815100	81815100 Interest Income - STD Intercompany	(6,714.46)	(6,714.46)	-	(6,714.46)	B4273
1026		Total: Interest income	(6,714.46)	(6,714.46)	-	(6,714.46)	
1026	70510000	70510000 AFUDC - Equity	(25,204.10)	(9,420.51)	(15,783.59)	(9,420.51)	B420
1026		Total: Allowance for funds used during construction	(25,204.10)	(9,420.51)	(15,783.59)	(9,420.51)	
1026	71511000	71511000 M&J Revenues	(7,176.92)	(3,225.92)	(3,951.00)	(3,225.92)	B415
1026	71521000	71521000 M&J Expenses	22,618.51	22,338.92	279.59	22,338.92	B416
1026		Total: Other miscellaneous income	15,441.59	19,113.00	(3,671.41)	19,113.00	
1026		Total: Other Income	(16,476.97)	2,978.03	(19,455.00)	2,978.03	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.52	45,312.50	338,376.02	45,312.50	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.83	45,312.50	379,545.33	45,312.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	-	(7,692.65)	7,692.65	(7,692.65)	B4272
1026		Total: Interest on short-term debt	-	(7,692.65)	7,692.65	(7,692.65)	
1026	85000000	85000000 AFUDC Debt	(27,825.69)	(10,400.42)	(17,425.27)	(10,400.42)	B420
1026		Total: Allowance for borrowed funds used during cons	(27,825.69)	(10,400.42)	(17,425.27)	(10,400.42)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,275.10	5,810.73	6,464.37	5,810.73	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	14,230.72	6,269.72	7,961.00	6,269.72	
1026		Total: Interest Charges	411,262.86	33,489.15	377,773.71	33,489.15	
1026		Total: Other Income (Expenses)	395,260.27	36,409.31	358,850.96	36,409.31	
1026		Total: Income (loss) before income taxes	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	
1026		Total: Net income (loss)	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Net Income Available to common stockholders	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,960,647.00	(1,202,826.82)	3,163,473.82	(1,202,826.82)	B438
1026		Total: Common Dividends	1,960,647.00	(1,202,826.82)	3,163,473.82	(1,202,826.82)	
1026		Total: PROFIT & LOSS STATEMENT	697,919.44	(1,237,955.13)	1,935,874.57	(1,237,955.13)	

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,041,695.44)	(113,105.02)	(1,928,590.42)	(113,105.02)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(681,001.03)	(39,273.65)	(641,727.38)	(39,273.65)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(50,014.65)	(26,350.31)	(23,664.34)	(26,350.31)	B4611
1026		Total: Water revenues - residential	(2,772,711.12)	(178,728.98)	(2,593,982.14)	(178,728.98)	
1026	40121000	40121000 Commercial Sales Billed	(1,415,458.47)	(54,899.97)	(1,360,558.50)	(54,899.97)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(471,684.90)	(18,826.92)	(452,857.98)	(18,826.92)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	32,950.19	67,589.93	(34,639.74)	67,589.93	B4612
1026		Total: Water revenues - commercial	(1,854,193.18)	(6,136.96)	(1,848,056.22)	(6,136.96)	
1026	40131000	40131000 Industrial Sales Billed	(344,254.36)	5,392.45	(349,646.81)	5,392.45	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(114,705.60)	1,585.36	(116,290.96)	1,585.36	B4613
1026	40132000	40132000 Industiral Sales Unbilled	5,420.83	23,674.32	(18,253.49)	23,674.32	B4613
1026		Total: Water revenues - industrial	(453,539.13)	30,652.13	(484,191.26)	30,652.13	
1026	40141000	40141000 Public Fire Billed	-	(20.50)	20.50	(20.50)	B4621
1026		Total: Water revenues - public fire	-	(20.50)	20.50	(20.50)	
1026	40145000	40145000 Private Fire Billed	(239,111.79)	(9,956.10)	(229,155.69)	(9,956.10)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(85,460.12)	(11,767.06)	(73,693.06)	(11,767.06)	B4622
1026	40146000	40146000 Private Fire Unbilled	4,792.48	(1,978.34)	6,770.82	(1,978.34)	B4622
1026		Total: Water revenues - private fire	(319,779.43)	(23,701.50)	(296,077.93)	(23,701.50)	
1026	40151000	40151000 Public Authority Billed	(313,057.32)	(38,339.99)	(274,717.33)	(38,339.99)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(104,342.93)	(12,924.80)	(91,418.13)	(12,924.80)	B4614
1026	40152000	40152000 Public Authority Unbilled	12,543.14	(7,787.96)	20,331.10	(7,787.96)	B4614
1026		Total: Water revenues - public authority	(404,857.11)	(59,052.75)	(345,804.36)	(59,052.75)	
1026	40161000	40161000 Sales for Resale Billed	(102,714.87)	(13,140.41)	(89,574.46)	(13,140.41)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(34,224.59)	(4,432.14)	(29,792.45)	(4,432.14)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(361.97)	30,536.76	(30,898.73)	30,536.76	B466
1026		Total: Water revenues - sales for resale	(137,301.43)	12,964.21	(150,265.64)	12,964.21	
1026	40189900	40189900 Other Water Revenue	215,953.38	(119,099.93)	335,053.31	(119,099.93)	B474
1026		Total: Water revenues - other	215,953.38	(119,099.93)	335,053.31	(119,099.93)	
1026		Total: Water revenues	(5,726,428.02)	(343,124.28)	(5,383,303.74)	(343,124.28)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(32,682.09)	3,733.51	(36,415.60)	3,733.51	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	500.00	(18,150.23)	500.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,860.00)	(220.00)	(3,640.00)	(220.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,090.00)	(915.00)	(20,175.00)	(915.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,578.52)	(118.28)	(1,460.24)	(118.28)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(39,420.00)	(15,015.00)	(24,405.00)	(15,015.00)	B471
1026	40359900	40359900 Other Revenue WW - Misc Service	(1,036.32)	(1,036.32)	-	(1,036.32)	B536
1026		Total: Other revenues	(117,317.16)	(13,071.09)	(104,246.07)	(13,071.09)	
1026		Total: Operating revenues	(5,843,745.18)	(356,195.37)	(5,487,549.81)	(356,195.37)	
1026	51010000	51010000 Purchased Water	20,710.26	10,019.69	10,690.57	10,019.69	B6101
1026		Total: Purchased water	20,710.26	10,019.69	10,690.57	10,019.69	
1026	51510011	51510011 Purchased Power - Source of Supply	3,557.73	2,608.55	949.18	2,608.55	B6151
1026	51510012	51510012 Purchased Power - Pumping	234,318.78	(19,355.40)	253,674.18	(19,355.40)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,138.60	(1,338.84)	8,477.44	(1,338.84)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,475.92	(166.13)	4,642.05	(166.13)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(126,868.10)	8,384.46	(135,252.56)	8,384.46	B6158
1026		Total: Fuel and power	122,622.93	(9,867.36)	132,490.29	(9,867.36)	
1026	51800000	51800000 Chemicals	290,472.32	114,271.55	176,200.77	114,271.55	B6183
1026		Total: Chemicals	290,472.32	114,271.55	176,200.77	114,271.55	
1026	51110000	51110000 Waste Disposal	60,386.56	70,939.16	(10,552.60)	70,939.16	B6753
1026		Total: Waste disposal	60,386.56	70,939.16	(10,552.60)	70,939.16	
1026		Total: Production costs	494,192.07	185,363.04	308,829.03	185,363.04	
1026	50100000	50100000 Labor Natural Account	242,946.07	11,241.85	231,704.22	11,241.85	B6018
1026	50100001	50100001 Labor Expense Accrual	7,697.95	12,718.57	(5,020.62)	12,718.57	B6018
1026	50101200	50101200 Labor Oper Pumping	102,006.81	(1,810.75)	103,817.56	(1,810.75)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,720.49	(295.06)	17,015.55	(295.06)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	66,927.46	5,806.82	61,120.64	5,806.82	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	34,560.51	(1,338.24)	35,898.75	(1,338.24)	B6017
1026	50101600	50101600 Labor Oper Admin & General	83,996.52	1,441.32	82,555.20	1,441.32	B6018
1026	50102200	50102200 Labor Maint Pumping	45.37	45.37	-	45.37	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,066.08	2,066.08	-	2,066.08	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,057.08	(238.54)	10,295.62	(238.54)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,884.23	4,438.30	14,445.93	4,438.30	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	18,808.87	9,731.17	9,077.70	9,731.17	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	17,594.32	545.27	17,049.05	545.27	B6016
1026	50109900	50109900 Labor Capitalized Credits	(201,878.28)	(4,197.07)	(197,681.21)	(4,197.07)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	68,907.56	44,922.77	23,984.79	44,922.77	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,161.36	4,458.45	2,702.91	4,458.45	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,780.59	(164.15)	1,944.74	(164.15)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,020.28	(2,332.00)	4,352.28	(2,332.00)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	193.04	182.83	10.21	182.83	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	172.99	(1,034.66)	1,207.65	(1,034.66)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	130.88	130.88	-	130.88	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,773.19	978.49	794.70	978.49	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,601.81	(424.44)	2,026.25	(424.44)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,829.73	1,102.15	727.58	1,102.15	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,222.37	4,222.37	-	4,222.37	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(68,907.56)	(44,922.77)	(23,984.79)	(44,922.77)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.51	2,420.92	42,893.59	2,420.92	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,368.55)	(252.03)	(7,116.52)	(252.03)	B6018
1026		Total: Salaries and wages	479,265.68	49,443.90	429,821.78	49,443.90	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,928.31)	2,098.50	(7,026.81)	2,098.50	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	43,448.00	(1,910.00)	43,448.00	B6048

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Pension expense	49,096.69	37,583.50	11,513.19	37,583.50	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,922.57)	626.62	(2,549.19)	626.62	B6048
1026	50550000	50550000 Group Insurance Expense	143,044.03	2,238.26	140,805.77	2,238.26	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,415.82)	(511.17)	(52,904.65)	(511.17)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(347.01)	347.01	(347.01)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	21,080.64	37,035.70	(15,955.06)	37,035.70	
1026	50421000	50421000 401k Expense	19,848.60	2,212.16	17,636.44	2,212.16	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,390.23)	(457.42)	(6,932.81)	(457.42)	B6048
1026	50422000	50422000 Defined Contribution Expense	28,490.45	2,024.67	26,465.78	2,024.67	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,347.10)	(1,289.74)	(9,057.36)	(1,289.74)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,568.97	114.69	2,454.28	114.69	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(867.38)	(102.97)	(764.41)	(102.97)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,750.00	-	2,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	17,117.63	15,395.41	1,722.22	15,395.41	B6048
1026	50452000	50452000 Employee Physical Exams	(5.89)	297.28	(303.17)	297.28	B6048
1026	50457000	50457000 Training	4,247.35	3,617.79	629.56	3,617.79	B6048
1026		Total: Other benefits	56,412.40	23,561.87	32,850.53	23,561.87	
1026		Total: Employee-related costs	605,855.41	147,624.97	458,230.44	147,624.97	
1026	53401000	53401000 AWWSC Services - Labor OPEX	262,801.43	2,409.04	260,392.39	2,409.04	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,751.16	(6,315.23)	13,066.39	(6,315.23)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,732.12	765.49	33,966.63	765.49	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	17,333.69	(923.66)	18,257.35	(923.66)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	61,124.44	3,481.66	57,642.78	3,481.66	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	38,156.32	9,105.18	29,051.14	9,105.18	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,303.83	(3,045.63)	14,349.46	(3,045.63)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,273.46	(13,722.60)	104,996.06	(13,722.60)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,535.93	5,172.12	24,363.81	5,172.12	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	37,943.94	10,547.48	27,396.46	10,547.48	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	26,055.21	(10,927.27)	36,982.48	(10,927.27)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,967.66	2,158.84	15,808.82	2,158.84	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,008.91	9,985.43	(5,976.52)	9,985.43	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.46	(154.83)	800.29	(154.83)	B6348
1026		Total: Service Company Costs	639,633.56	8,536.02	631,097.54	8,536.02	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	448.75	448.75	-	448.75	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,650.00	1,281.90	368.10	1,281.90	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	38,721.47	33,836.13	4,885.34	33,836.13	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	6,908.41	(18,832.80)	25,741.21	(18,832.80)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	168.00	(172.47)	340.47	(172.47)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,551.00	6,551.00	-	6,551.00	B6328
1026	53155000	53155000 Contract Services - Legal	30,730.81	8,268.48	22,462.33	8,268.48	B6338
1026		Total: Contracted services	85,178.44	31,380.99	53,797.45	31,380.99	
1026	52532013	52532013 Electricity - Water Treatment	2,854.60	79.00	2,775.60	79.00	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,584.61	260.46	1,324.15	260.46	B6755
1026	52532016	52532016 Electricity - Admin & General	130.00	6.19	123.81	6.19	B6758
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,600.00)	1,600.00	(1,600.00)	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	(41,803.11)	41,803.11	(41,803.11)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	7,756.15	4,026.15	3,730.00	4,026.15	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	16.78	6.16	10.62	6.16	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,421.50	1,762.48	1,659.02	1,762.48	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	404.70	2.56	402.14	2.56	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.49	2.59	4.90	2.59	B6758
1026	52550012	52550012 Janitorial - Pumping	23.03	23.03	-	23.03	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(1,099.24)	1,099.24	(1,099.24)	B6753
1026	52550016	52550016 Janitorial - Admin & General	6,954.10	(645.25)	7,599.35	(645.25)	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.11	2,333.60	1,454.11	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(218.99)	218.99	(218.99)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	105.00	(253.09)	358.09	(253.09)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	1,367.37	(1,367.37)	1,367.37	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	187.00	(0.81)	187.81	(0.81)	B6755
1026	52583016	52583016 Water & WW - Admin & General	490.13	(1,959.38)	2,449.51	(1,959.38)	B6758
1026		Total: Building Maintenance and Services	27,722.80	(38,692.34)	66,415.14	(38,692.34)	
1026	52574013	52574013 Telephone - Water Treatment	1,487.00	450.06	1,036.94	450.06	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	978.29	296.11	682.18	296.11	B6755
1026	52574016	52574016 Telephone - Admin & General	30,883.48	17,279.05	13,604.43	17,279.05	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	40.10	4.15	35.95	4.15	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	56.66	(27.20)	83.86	(27.20)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	232.19	232.19	-	232.19	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,161.64	1,058.46	2,103.18	1,058.46	B6758
1026	52574200	52574200 Data Lines - Admin & General	70.33	(1,625.73)	1,696.06	(1,625.73)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	6,238.46	3,130.57	3,107.89	3,130.57	B6758
1026		Total: Telecommunication expenses	43,148.15	20,797.66	22,350.49	20,797.66	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(123.79)	(123.79)	-	(123.79)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(26.95)	26.95	(26.95)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	1,178.81	(268.23)	1,447.04	(268.23)	B6758
1026	52566016	52566016 Postage - Admin & General	17.12	(27.30)	44.42	(27.30)	B6758
1026	52566700	52566700 Printing	641.59	(2,184.66)	2,826.25	(2,184.66)	B6758
1026		Total: Postage, printing and stationary	1,713.73	(2,630.93)	4,344.66	(2,630.93)	
1026	52526100	52526100 Credit Line Fees Interco	4,645.64	1,918.61	2,727.03	1,918.61	B6758

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	732.35	440.27	292.08	440.27	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,712.23	(2,540.15)	4,252.38	(2,540.15)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.41	1,402.17	13.41	B6758
1026	52582012	52582012 Uniforms - Pumping	322.29	322.29	-	322.29	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,710.99	(5,178.38)	6,889.37	(5,178.38)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	751.56	751.56	-	751.56	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,663.39	554.55	2,108.84	554.55	B6757
1026	52599800	52599800 PCard Undistributed	(4,871.64)	(3,543.55)	(1,328.09)	(3,543.55)	B6758
1026		Total: Office supplies and services	9,082.39	(7,261.39)	16,343.78	(7,261.39)	
1026	52534000	52534000 Employee Expenses	3,611.24	(1,451.70)	5,062.94	(1,451.70)	B6758
1026	52534200	52534200 Conferences & Registration	150.00	(2,030.00)	2,180.00	(2,030.00)	B6758
1026	52535000	52535000 Meals Deductible	5,281.26	1,285.59	3,995.67	1,285.59	B6758
1026	52535100	52535100 Meals Non-Deductible	-	(24.41)	24.41	(24.41)	B6758
1026	52567000	52567000 Relocation Expenses	19,228.58	21,580.89	(2,352.31)	21,580.89	B6758
1026		Total: Employee related expense travel & entertainme	28,271.08	19,360.37	8,910.71	19,360.37	
1026	52001200	52001200 M & S Oper - Pumping	124.39	(3,105.25)	3,229.64	(3,105.25)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,638.16	15.51	5,622.65	15.51	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,351.69	(3,273.74)	12,625.43	(3,273.74)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	34.95	34.95	-	34.95	B6207
1026	52001600	52001600 M & S Oper - Admin & General	27,862.48	14,416.33	13,446.15	14,416.33	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	-	(126.95)	126.95	(126.95)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,089.45	887.26	202.19	887.26	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(5,462.66)	(13,831.55)	8,368.89	(13,831.55)	B6758
1026	52514700	52514700 Community Partnerships	19,173.46	19,148.46	25.00	19,148.46	B6758
1026	52514900	52514900 Customer Education	2,068.00	(1,546.68)	3,614.68	(1,546.68)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	600.87	600.87	-	600.87	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(943.92)	943.92	(943.92)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(18,475.18)	18,475.18	(18,475.18)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,075.28	553.45	4,521.83	553.45	B6758
1026	52554500	52554500 Lab Supplies	10,307.92	(8,070.39)	18,378.31	(8,070.39)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	16.67	16.67	-	16.67	B6758
1026	52585000	52585000 Discounts Available	(17,022.16)	(11,557.63)	(5,464.53)	(11,557.63)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	3.33	(35.09)	38.42	(35.09)	B6758
1026		Total: Miscellaneous expenses	60,297.32	(25,276.57)	85,573.89	(25,276.57)	
1026	54110016	54110016 Rents-Real Property - Admin & General	6,716.72	401.58	6,315.14	401.58	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	6,797.44	401.58	6,395.86	401.58	
1026	55000000	55000000 Transportation (O&M) - Natural Account	87,474.85	27,400.37	60,074.48	27,400.37	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(1,282.93)	1,282.93	(1,282.93)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	297.18	(1,134.30)	1,431.48	(1,134.30)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	235.79	(1,188.26)	1,424.05	(1,188.26)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	60.60	43.60	17.00	43.60	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(106,077.82)	(30,819.25)	(75,258.57)	(30,819.25)	B6508
1026	55010100	55010100 Transportation Lease Costs	(33,188.55)	(33,612.52)	423.97	(33,612.52)	B6508
1026	55010200	55010200 Transportation Lease Fuel	27,842.29	3,203.57	24,638.72	3,203.57	B6508
1026	55010300	55010300 Transportation Lease Maint	40,643.66	28,368.87	12,274.79	28,368.87	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	151.96	151.96	-	151.96	B6508
1026		Total: Transportation	17,439.96	(8,868.89)	26,308.85	(8,868.89)	
1026		Total: Operating supplies and services	279,651.31	(10,789.52)	290,440.83	(10,789.52)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(67,713.94)	(113,824.17)	46,110.23	(113,824.17)	B6707
1026		Total: Uncollectible accounts expense	(67,713.94)	(113,824.17)	46,110.23	(113,824.17)	
1026	52501500	52501500 Misc Oper - Customer Accounting	(34.90)	(34.90)	-	(34.90)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,695.13	(1,178.01)	7,873.14	(1,178.01)	B6757
1026		Total: Customer accounting, other	6,660.23	(1,212.91)	7,873.14	(1,212.91)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.82)	1,714.57	(136.82)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,859.93	19,035.94	49,823.99	19,035.94	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,434.41	1,772.25	2,662.16	1,772.25	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,760.11)	(873.45)	(886.66)	(873.45)	B6588
1026	55730000	55730000 Insurance Other	497.97	(293.77)	791.74	(293.77)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	(951.26)	22,198.64	(951.26)	B6598
1026		Total: Insurance other than group	94,857.33	18,552.89	76,304.44	18,552.89	
1026	62002200	62002200 M&S Maint - Pumping	8,622.54	(20,394.93)	29,017.47	(20,394.93)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(198.86)	(8,032.98)	7,834.12	(8,032.98)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,315.31	(10,351.53)	17,666.84	(10,351.53)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	922.78	(2,752.93)	3,675.71	(2,752.93)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	4,712.00	4,712.00	-	4,712.00	B6752
1026	62502200	62502200 Misc Maint - Pumping	6,591.72	4,932.22	1,659.50	4,932.22	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(98.33)	98.33	(98.33)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	253.98	(5,712.85)	5,966.83	(5,712.85)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	550.07	(15.19)	565.26	(15.19)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	50,620.71	32,994.01	17,626.70	32,994.01	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,305.00	(581.25)	1,886.25	(581.25)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	2,664.46	(6,135.54)	8,800.00	(6,135.54)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	31,879.12	15,584.84	16,294.28	15,584.84	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,577.73	(34,769.61)	40,347.34	(34,769.61)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	876.19	273.62	602.57	273.62	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	10,793.06	3,902.59	6,890.47	3,902.59	B6358
1026		Total: Maintenance supplies and services	132,485.81	(26,445.86)	158,931.67	(26,445.86)	
1026	88101000	88101000 Capital Movements - UP	4,780,021.12	4,667,513.58	112,507.54	4,667,513.58	B6758
1026	88106000	88106000 Capital Movements - CCNC	(2,922,107.64)	(3,941,221.86)	1,019,114.22	(3,941,221.86)	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,413,210.85	1,559,325.73	853,885.12	1,559,325.73	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(42,206.56)	(41,954.56)	(252.00)	(41,954.56)	B6758

Tennessee American Water Company
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Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88252100	88252100 Capital Movements - ADV NT	169,096.75	312,195.75	(143,099.00)	312,195.75	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	68,901.62	(107,997.38)	176,899.00	(107,997.38)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(23,001.03)	(24,768.01)	1,766.98	(24,768.01)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(130,027.04)	(134,679.32)	4,652.28	(134,679.32)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	988,818.73	865,344.97	123,473.76	865,344.97	B6758
1026	88257100	88257100 Capital Movements - RWIP	(647,786.36)	(694,145.82)	46,359.46	(694,145.82)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(7,368.49)	4,059.77	(11,428.26)	4,059.77	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	7,368.49	(4,059.77)	11,428.26	(4,059.77)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(3,402.50)	103,258.08	(106,660.58)	103,258.08	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	(103,029.88)	103,029.88	(103,029.88)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,651,517.94)	(2,459,841.28)	(2,191,676.66)	(2,459,841.28)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,185,621.78	207,804.46	1,977,817.32	207,804.46	
1026	68011000	68011000 Depreciation Exp - UPIS General	847,251.41	21,304.83	825,946.58	21,304.83	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	130,435.97	16,648.42	113,787.55	16,648.42	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(47,956.17)	(11,004.41)	(36,951.76)	(11,004.41)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,890.94)	(201.01)	(5,689.93)	(201.01)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.78)	(391.35)	(19,028.43)	(391.35)	B403
1026		Total: Depreciation	904,420.49	26,356.48	878,064.01	26,356.48	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	72,100.98	3,698.77	68,402.21	3,698.77	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.24)	(62.02)	(2,456.22)	(62.02)	B403
1026		Total: Removal costs, net	69,067.44	3,638.66	65,428.78	3,638.66	
1026		Total: Depreciation and amortization	973,580.90	29,995.14	943,585.76	29,995.14	
1026	69011000	69011000 FIT - Current	254,981.33	148,555.67	106,425.66	148,555.67	B40910
1026		Total: Current federal income taxes - operating	254,981.33	148,555.67	106,425.66	148,555.67	
1026	69021000	69021000 SIT - Current	79,880.40	56,224.78	23,655.62	56,224.78	B40911
1026		Total: Current state income taxes - operating	79,880.40	56,224.78	23,655.62	56,224.78	
1026		Total: Current income taxes - operating	334,861.73	204,780.45	130,081.28	204,780.45	
1026	69065000	69065000 Deferred FIT - Other	73,358.16	74,553.05	(1,194.89)	74,553.05	B41010
1026		Total: Deferred federal income tax expense	73,358.16	74,553.05	(1,194.89)	74,553.05	
1026	69073500	69073500 Deferred SIT - Other	35,295.91	(53,135.67)	88,431.58	(53,135.67)	B41011
1026		Total: Deferred state income tax expense	35,295.91	(53,135.67)	88,431.58	(53,135.67)	
1026		Total: Deferred taxes	108,654.07	21,417.38	87,236.69	21,417.38	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(417.90)	181.32	(599.22)	181.32	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,903.84	(3,903.84)	3,903.84	B41211
1026		Total: Amortization of investment tax credits	(417.90)	4,085.16	(4,503.06)	4,085.16	
1026		Total: Incomes Taxes -Operating	443,097.90	230,282.99	212,814.91	230,282.99	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	10.29	(33.82)	44.11	(33.82)	B40812
1026	68532100	68532100 FUTA Cap Credits	7.92	9.19	(1.27)	9.19	B40812
1026	68533000	68533000 FICA	62,091.54	16,378.17	45,713.37	16,378.17	B40812
1026	68533100	68533100 FICA Cap Credits	(18,123.09)	(3,452.05)	(14,671.04)	(3,452.05)	B40812
1026	68535000	68535000 SUTA	(133.81)	(890.44)	756.63	(890.44)	B40812
1026	68535100	68535100 SUTA Cap Credits	95.83	96.20	(0.37)	96.20	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	(29,756.00)	93,756.00	(29,756.00)	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	548,724.65	25,031.90	523,692.75	25,031.90	
1026		Total: Operating expenses, net	4,151,025.23	493,114.49	3,657,910.74	493,114.49	
1026		Total: Operating Income (loss)	(1,692,719.95)	136,919.12	(1,829,639.07)	136,919.12	
1026	81810000	81810000 Interest Income	(91,304.56)	(91,304.56)	-	(91,304.56)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(1,323.68)	(1,323.68)	-	(1,323.68)	B4273
1026		Total: Interest income	(92,628.24)	(92,628.24)	-	(92,628.24)	
1026	70510000	70510000 AFUDC - Equity	(29,995.05)	(11,460.46)	(18,534.59)	(11,460.46)	B420
1026		Total: Allowance for funds used during construction	(29,995.05)	(11,460.46)	(18,534.59)	(11,460.46)	
1026	71511000	71511000 M&J Revenues	(7,995.00)	(3,715.00)	(4,280.00)	(3,715.00)	B415
1026	71521000	71521000 M&J Expenses	43,216.63	41,782.62	1,434.01	41,782.62	B416
1026		Total: Other miscellaneous income	35,221.63	38,067.62	(2,845.99)	38,067.62	
1026		Total: Other Income	(87,401.66)	(66,021.08)	(21,380.58)	(66,021.08)	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.48	45,312.49	338,375.99	45,312.49	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.79	45,312.49	379,545.30	45,312.49	
1026	81315000	81315000 Interest Short Term Debt Intercompany	4,818.08	(13,952.40)	18,770.48	(13,952.40)	B4272
1026		Total: Interest on short-term debt	4,818.08	(13,952.40)	18,770.48	(13,952.40)	
1026	81500000	81500000 Interest Other	64.88	64.88	-	64.88	B4275
1026		Total: Other interest expense	64.88	64.88	-	64.88	
1026	85000000	85000000 AFUDC Debt	(33,114.88)	(12,652.38)	(20,462.50)	(12,652.38)	B420
1026		Total: Allowance for borrowed funds used during cons	(33,114.88)	(12,652.38)	(20,462.50)	(12,652.38)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.82	(0.15)	187.97	(0.15)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.99	6,275.61	6,464.38	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	(3,148.66)	4,916.47	(3,148.66)	B428
1026		Total: Amortization of debt expense	14,695.62	3,126.80	11,568.82	3,126.80	
1026		Total: Interest Charges	411,321.49	21,899.39	389,422.10	21,899.39	
1026		Total: Other Income (Expenses)	324,394.21	(44,179.56)	368,573.77	(44,179.56)	
1026		Total: Income (loss) before income taxes	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Net income (loss)	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	
1026		Total: Net Income Available to common stockholders	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	
1026		Total: PROFIT & LOSS STATEMENT	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,821,061.86)	(76,916.62)	(1,744,145.24)	(76,916.62)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(607,303.71)	(26,329.36)	(580,974.35)	(26,329.36)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(59,428.17)	(91,875.48)	32,447.31	(91,875.48)	B4611
1026		Total: Water revenues - residential	(2,487,793.74)	(195,121.46)	(2,292,672.28)	(195,121.46)	
1026	40121000	40121000 Commercial Sales Billed	(1,278,827.13)	32,446.48	(1,311,273.61)	32,446.48	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(426,220.86)	10,040.50	(436,261.36)	10,040.50	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(120,551.12)	(155,575.36)	35,024.24	(155,575.36)	B4612
1026		Total: Water revenues - commercial	(1,825,599.11)	(113,088.38)	(1,712,510.73)	(113,088.38)	
1026	40131000	40131000 Industrial Sales Billed	(317,996.78)	14,387.90	(332,384.68)	14,387.90	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(105,956.52)	4,594.66	(110,551.18)	4,594.66	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(7,026.37)	(8,051.95)	1,025.58	(8,051.95)	B4613
1026		Total: Water revenues - industrial	(430,979.67)	10,930.61	(441,910.28)	10,930.61	
1026	40145000	40145000 Private Fire Billed	(222,669.21)	18,613.93	(241,283.14)	18,613.93	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,654.18)	5,332.06	(77,986.24)	5,332.06	B4622
1026	40146000	40146000 Private Fire Unbilled	1,381.99	(2,697.68)	4,079.67	(2,697.68)	B4622
1026		Total: Water revenues - private fire	(293,941.40)	21,248.31	(315,189.71)	21,248.31	
1026	40151000	40151000 Public Authority Billed	(204,106.01)	32,128.09	(236,234.10)	32,128.09	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(68,023.01)	10,396.85	(78,419.86)	10,396.85	B4614
1026	40152000	40152000 Public Authority Unbilled	(31,479.53)	(25,771.45)	(5,708.08)	(25,771.45)	B4614
1026		Total: Water revenues - public authority	(303,608.55)	16,753.49	(320,362.04)	16,753.49	
1026	40161000	40161000 Sales for Resale Billed	(61,001.43)	42,951.70	(103,953.13)	42,951.70	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(20,325.70)	14,249.10	(34,574.80)	14,249.10	B466
1026	40162000	40162000 Sales for Resale Unbilled	(32,518.38)	(43,946.71)	11,428.33	(43,946.71)	B466
1026		Total: Water revenues - sales for resale	(113,845.51)	13,254.09	(127,099.60)	13,254.09	
1026	40189900	40189900 Other Water Revenue	161,903.92	(131,875.65)	293,779.57	(131,875.65)	B474
1026		Total: Water revenues - other	161,903.92	(131,875.65)	293,779.57	(131,875.65)	
1026		Total: Water revenues	(5,293,864.06)	(377,898.99)	(4,915,965.07)	(377,898.99)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,504.32)	7,353.22	(35,857.54)	7,353.22	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	-	(17,650.23)	-	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,460.00)	(360.00)	(3,100.00)	(360.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,400.00)	320.00	(17,720.00)	320.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,490.01)	(21.45)	(1,468.56)	(21.45)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,460.00)	(7,650.00)	(18,810.00)	(7,650.00)	B471
1026		Total: Other revenues	(94,964.56)	(358.23)	(94,606.33)	(358.23)	
1026		Total: Operating revenues	(5,388,828.62)	(378,257.22)	(5,010,571.40)	(378,257.22)	
1026	51010000	51010000 Purchased Water	22,073.45	8,278.21	13,795.24	8,278.21	B6101
1026		Total: Purchased water	22,073.45	8,278.21	13,795.24	8,278.21	
1026	51510011	51510011 Purchased Power - Source of Supply	2,950.56	(1,005.37)	3,955.93	(1,005.37)	B6151
1026	51510012	51510012 Purchased Power - Pumping	221,329.88	17,507.76	203,822.12	17,507.76	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,409.34	(3,055.09)	9,464.43	(3,055.09)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,051.44	2,872.48	1,178.96	2,872.48	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(223,100.92)	(199,180.27)	(23,920.65)	(199,180.27)	B6158
1026		Total: Fuel and power	11,640.30	(182,860.49)	194,500.79	(182,860.49)	
1026	51800000	51800000 Chemicals	179,800.65	17,949.54	161,851.11	17,949.54	B6183
1026		Total: Chemicals	179,800.65	17,949.54	161,851.11	17,949.54	
1026	51110000	51110000 Waste Disposal	54,011.10	15,669.32	38,341.78	15,669.32	B6753
1026		Total: Waste disposal	54,011.10	15,669.32	38,341.78	15,669.32	
1026		Total: Production costs	267,525.50	(140,963.42)	408,488.92	(140,963.42)	
1026	50100000	50100000 Labor Natural Account	248,199.14	19,216.36	228,982.78	19,216.36	B6018
1026	50100001	50100001 Labor Expense Accrual	12,587.23	2,570.57	10,016.66	2,570.57	B6018
1026	50101200	50101200 Labor Oper Pumping	110,676.31	3,450.49	107,225.82	3,450.49	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,323.40	1,362.02	17,961.38	1,362.02	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,288.03	(1,013.33)	69,301.36	(1,013.33)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	31,781.39	4,743.96	27,037.43	4,743.96	B6017
1026	50101600	50101600 Labor Oper Admin & General	80,690.31	8,228.75	72,461.56	8,228.75	B6018
1026	50102200	50102200 Labor Maint Pumping	3,001.40	3,001.40	-	3,001.40	B6012
1026	50102300	50102300 Labor Maint Water Treatment	3,359.13	2,020.67	1,338.46	2,020.67	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,308.80	2,850.36	8,458.44	2,850.36	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,641.33	1,850.50	19,790.83	1,850.50	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,819.68	3,953.14	17,866.54	3,953.14	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,888.02	(18,893.77)	34,781.79	(18,893.77)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(232,418.12)	(27,559.84)	(204,858.28)	(27,559.84)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	43,751.42	29,263.55	14,487.87	29,263.55	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,084.44	2,533.58	6,550.86	2,533.58	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,665.94	730.48	935.46	730.48	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	4,024.44	2,575.06	1,449.38	2,575.06	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	113.75	(99.80)	213.55	(99.80)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	218.24	(924.31)	1,142.55	(924.31)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	26.18	(16.53)	42.71	(16.53)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	962.90	(321.30)	1,284.20	(321.30)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,334.68	228.15	1,106.53	228.15	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	4,050.37	2,748.95	1,301.42	2,748.95	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	9,444.40	6,518.96	2,925.44	6,518.96	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(43,751.42)	(29,263.55)	(14,487.87)	(29,263.55)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.44	2,420.84	42,893.60	2,420.84	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,483.26)	(1,123.89)	(7,359.37)	(1,123.89)	B6018
1026		Total: Salaries and wages	483,902.57	21,051.47	462,851.10	21,051.47	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,998.65)	1,944.80	(6,943.45)	1,944.80	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,297.00	241.00	41,297.00	B6048
1026		Total: Pension expense	49,026.35	35,278.80	13,747.55	35,278.80	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,933.14)	577.78	(2,510.92)	577.78	B6048

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50550000	50550000 Group Insurance Expense	149,134.92	1,193.89	147,941.03	1,193.89	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(56,908.40)	(8,715.14)	(48,193.26)	(8,715.14)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	23,668.38	28,085.53	(4,417.15)	28,085.53	
1026	50421000	50421000 401k Expense	20,616.84	1,639.08	18,977.76	1,639.08	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,098.57)	(1,507.94)	(6,590.63)	(1,507.94)	B6048
1026	50422000	50422000 Defined Contribution Expense	29,178.76	1,449.26	27,729.50	1,449.26	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,482.09)	(2,188.74)	(8,293.35)	(2,188.74)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,548.97	(61.12)	2,610.09	(61.12)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,588.80	55.83	2,532.97	55.83	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(796.02)	(223.93)	(572.09)	(223.93)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,750.00	-	2,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,353.59	(463.97)	1,817.56	(463.97)	B6048
1026	50451000	50451000 Employee Awards	437.55	317.27	120.28	317.27	B6048
1026	50452000	50452000 Employee Physical Exams	385.09	385.09	-	385.09	B6048
1026	50457000	50457000 Training	726.35	(2,880.05)	3,606.40	(2,880.05)	B6048
1026		Total: Other benefits	41,209.27	(1,729.22)	42,938.49	(1,729.22)	
1026		Total: Employee-related costs	597,806.57	82,686.58	515,119.99	82,686.58	
1026	53401000	53401000 AWWSC Services - Labor OPEX	280,057.38	34,968.50	245,088.88	34,968.50	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,719.80	(5,357.13)	12,076.93	(5,357.13)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,942.97	3,439.98	31,502.99	3,439.98	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	26,424.32	5,435.11	20,989.21	5,435.11	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	65,433.20	(12,378.09)	77,811.29	(12,378.09)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	35,438.69	(4,885.76)	40,324.45	(4,885.76)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,466.95	(6,927.81)	17,394.76	(6,927.81)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,625.02	(19,426.66)	109,051.68	(19,426.66)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	32,144.41	9,985.30	22,159.11	9,985.30	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,445.34	22,301.36	9,143.98	22,301.36	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	38,029.29	1,152.02	36,877.27	1,152.02	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	16,704.49	1,774.53	14,929.96	1,774.53	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(838.05)	5,171.33	(6,009.38)	5,171.33	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.45	(377.64)	1,023.09	(377.64)	B6348
1026		Total: Service Company Costs	667,239.26	34,875.04	632,364.22	34,875.04	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(5,000.00)	5,000.00	(5,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	296.00	296.00	-	296.00	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(2,898.95)	2,898.95	(2,898.95)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	34,998.28	(51,255.09)	86,253.37	(51,255.09)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	27,587.84	16,664.65	10,923.19	16,664.65	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	(1,149.00)	1,485.00	(1,149.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	9,637.00	(5,773.00)	15,410.00	(5,773.00)	B6328
1026	53155000	53155000 Contract Services - Legal	22,335.95	(2,530.76)	24,866.71	(2,530.76)	B6338
1026		Total: Contracted services	95,191.07	(51,646.15)	146,837.22	(51,646.15)	
1026	52532013	52532013 Electricity - Water Treatment	2,198.44	(18.88)	2,217.32	(18.88)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	602.92	(88.82)	691.74	(88.82)	B6755
1026	52532016	52532016 Electricity - Admin & General	120.48	(32.29)	152.77	(32.29)	B6758
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	(3,942.98)	3,942.98	(3,942.98)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	15,377.00	3,896.00	11,481.00	3,896.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	5.09	(10.53)	15.62	(10.53)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,060.97	(478.52)	2,539.49	(478.52)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	529.52	(371.37)	900.89	(371.37)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	23.29	7.59	15.70	7.59	B6758
1026	52550016	52550016 Janitorial - Admin & General	409.34	(29,421.30)	29,830.64	(29,421.30)	B6758
1026	52571011	52571011 Security Service - Source of Supply	4,396.01	502.14	3,893.87	502.14	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(218.99)	218.99	(218.99)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	734.65	(522.79)	1,257.44	(522.79)	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	179.70	(205.60)	385.30	(205.60)	B6755
1026	52583016	52583016 Water & WW - Admin & General	702.39	704.92	(2.53)	704.92	B6758
1026		Total: Building Maintenance and Services	27,339.80	(30,303.99)	57,643.79	(30,303.99)	
1026	52574013	52574013 Telephone - Water Treatment	1,306.76	270.02	1,036.74	270.02	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	859.71	177.66	682.05	177.66	B6755
1026	52574016	52574016 Telephone - Admin & General	31,688.11	12,483.96	19,204.15	12,483.96	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	42.53	9.27	33.26	9.27	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	59.85	(14.38)	74.23	(14.38)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	10.22	10.22	-	10.22	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,726.47	741.08	2,985.39	741.08	B6758
1026	52574200	52574200 Data Lines - Admin & General	71.85	1,518.36	(1,446.51)	1,518.36	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	11,335.32	8,661.25	2,674.07	8,661.25	B6758
1026		Total: Telecommunication expenses	49,100.82	23,857.44	25,243.38	23,857.44	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	11.74	(11.74)	11.74	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	418.69	(192.66)	611.35	(192.66)	B6758
1026	52566016	52566016 Postage - Admin & General	132.00	64.75	67.25	64.75	B6758
1026	52566700	52566700 Printing	-	(1,299.89)	1,299.89	(1,299.89)	B6758
1026		Total: Postage, printing and stationary	550.69	(1,416.06)	1,966.75	(1,416.06)	
1026	52526100	52526100 Credit Line Fees Interco	4,535.98	1,721.83	2,814.15	1,721.83	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	33.81	33.81	-	33.81	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	545.35	(842.58)	1,387.93	(842.58)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	952.21	(3,284.12)	4,236.33	(3,284.12)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.43	1,402.15	13.43	B6758
1026	52582012	52582012 Uniforms - Pumping	486.28	(533.29)	1,019.57	(533.29)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	386.69	(6,361.06)	6,747.75	(6,361.06)	B6755

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52582016	52582016 Uniforms - Admin & General	4,355.03	1,219.80	3,135.23	1,219.80	B6757
1026	52599800	52599800 PCard Undistributed	2,227.48	956.58	1,270.90	956.58	B6758
1026		Total: Office supplies and services	14,938.41	(7,075.60)	22,014.01	(7,075.60)	
1026	52534000	52534000 Employee Expenses	2,904.90	(4,223.06)	7,127.96	(4,223.06)	B6758
1026	52534200	52534200 Conferences & Registration	40.00	(1,130.00)	1,170.00	(1,130.00)	B6758
1026	52535000	52535000 Meals Deductible	2,550.12	(1,012.05)	3,562.17	(1,012.05)	B6758
1026	52535100	52535100 Meals Non-Deductible	57.10	57.10	-	57.10	B6758
1026	52567000	52567000 Relocation Expenses	36,533.03	33,731.07	2,801.96	33,731.07	B6758
1026		Total: Employee related expense travel & entertainme	42,085.15	27,423.06	14,662.09	27,423.06	
1026	52000000	52000000 M & S (O&M) - Natural Account	332.87	(90.67)	423.54	(90.67)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	114.76	114.76	-	114.76	B6201
1026	52001200	52001200 M & S Oper - Pumping	(140.02)	(140.02)	-	(140.02)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,594.59	(11.90)	5,606.49	(11.90)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	13,071.85	(15,069.05)	28,140.90	(15,069.05)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(72.08)	72.08	(72.08)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	2,827.51	(35,859.08)	38,686.59	(35,859.08)	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	677.48	644.98	32.50	644.98	B6755
1026	52501600	52501600 Misc Oper - Admin & General	1,404.02	3,379.42	(1,975.40)	3,379.42	B6758
1026	52514700	52514700 Community Partnerships	4,000.00	(250.00)	4,250.00	(250.00)	B6758
1026	52514900	52514900 Customer Education	6,000.00	(3,975.90)	9,975.90	(3,975.90)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	3,097.23	3,097.23	-	3,097.23	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(4,751.85)	4,751.85	(4,751.85)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(9,921.87)	9,921.87	(9,921.87)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,738.28	(2,633.55)	7,371.83	(2,633.55)	B6758
1026	52554500	52554500 Lab Supplies	11,658.63	(8,561.17)	20,219.80	(8,561.17)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(57.58)	57.58	(57.58)	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	297.50	(16.67)	314.17	(16.67)	B6758
1026	52585000	52585000 Discounts Available	(5,035.91)	(1,510.86)	(3,525.05)	(1,510.86)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	7.73	26.59	(18.86)	26.59	B6758
1026		Total: Miscellaneous expenses	50,082.01	(75,642.96)	125,724.97	(75,642.96)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	75.39	(75.39)	75.39	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	75.39	5.33	75.39	
1026	55000000	55000000 Transportation (O&M) - Natural Account	220,820.32	(27,452.03)	248,272.35	(27,452.03)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	(102.75)	102.75	(102.75)	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	20.73	(13,953.99)	13,974.72	(13,953.99)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	(235.90)	(1,148.20)	912.30	(1,148.20)	B6508
1026	55000023	55000023 Transportation Maint - Water Treatment	-	(58.18)	58.18	(58.18)	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(767.90)	767.90	(767.90)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	38.18	(3,040.72)	3,078.90	(3,040.72)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(242,610.08)	20,665.53	(263,275.61)	20,665.53	B6508
1026	55010100	55010100 Transportation Lease Costs	43,888.63	41,355.95	2,532.68	41,355.95	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,476.62	(4,488.49)	23,965.11	(4,488.49)	B6508
1026	55010300	55010300 Transportation Lease Maint	15,077.88	(1,640.57)	16,718.45	(1,640.57)	B6508
1026		Total: Transportation	56,476.38	9,368.65	47,107.73	9,368.65	
1026		Total: Operating supplies and services	335,845.05	(105,360.22)	441,205.27	(105,360.22)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	31,080.88	15,668.60	15,412.28	15,668.60	B6707
1026		Total: Uncollectible accounts expense	31,080.88	15,668.60	15,412.28	15,668.60	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	3,909.41	(3,351.30)	7,260.71	(3,351.30)	B6757
1026	52520000	52520000 Collection Agencies	(126.25)	(126.25)	-	(126.25)	B6757
1026		Total: Customer accounting, other	3,783.16	(3,477.55)	7,260.71	(3,477.55)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,173.66	20,595.67	48,577.99	20,595.67	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,573.28	1,950.72	2,622.56	1,950.72	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,795.12)	(921.76)	(873.36)	(921.76)	B6588
1026	55730000	55730000 Insurance Other	991.55	229.81	761.74	229.81	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,768.50	23,416.25	72,352.25	23,416.25	
1026	62002200	62002200 M&S Maint - Pumping	4,698.14	(13,050.61)	17,748.75	(13,050.61)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,606.68	(30,213.48)	35,820.16	(30,213.48)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	12,435.72	(4,532.09)	16,967.81	(4,532.09)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	359.30	(2,466.15)	2,825.45	(2,466.15)	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	2,000.00	(3,366.13)	5,366.13	(3,366.13)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(218.28)	(1,152.32)	934.04	(1,152.32)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(9,772.00)	10,230.01	(9,772.00)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	25,922.08	2,487.28	23,434.80	2,487.28	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,618.50	(260.50)	1,879.00	(260.50)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	18,450.00	14,919.00	3,531.00	14,919.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	8,976.75	6,548.09	2,428.66	6,548.09	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(6,342.90)	6,342.90	(6,342.90)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	7,967.95	19,219.01	(11,251.06)	19,219.01	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	30,944.36	14,828.21	16,116.15	14,828.21	B6358
1026		Total: Maintenance supplies and services	119,219.21	(13,154.59)	132,373.80	(13,154.59)	
1026	88101000	88101000 Capital Movements - UP	457,620.02	(1,171,815.68)	1,629,435.70	(1,171,815.68)	B6758
1026	88106000	88106000 Capital Movements - CCNC	2,277,584.09	1,225,573.37	1,052,010.72	1,225,573.37	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,607,518.18	2,569,251.43	38,266.75	2,569,251.43	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(2,850.85)	6,184.21	(9,035.06)	6,184.21	B6758
1026	88252100	88252100 Capital Movements - ADV NT	247,547.90	247,547.90	-	247,547.90	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(758,826.37)	(600,912.37)	(157,914.00)	(600,912.37)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	153,028.07	153,028.07	-	153,028.07	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	39,247.11	39,247.11	-	39,247.11	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	270,470.54	(73,211.99)	343,682.53	(73,211.99)	B6758

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88257100	88257100 Capital Movements - RWIP	207,927.55	441,604.71	(233,677.16)	441,604.71	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	7,202.24	7,202.24	-	7,202.24	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	13,572.00	(13,572.00)	13,572.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(21,701.59)	(12,710.87)	(8,990.72)	(12,710.87)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(5,484,766.89)	(2,844,560.13)	(2,640,206.76)	(2,844,560.13)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,118,268.13	(106,309.31)	2,224,577.44	(106,309.31)	
1026	68011000	68011000 Depreciation Exp - UPIS General	851,766.15	23,338.01	828,428.14	23,338.01	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	132,182.52	17,364.66	114,817.86	17,364.66	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(49,075.34)	(8,697.74)	(40,377.60)	(8,697.74)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,894.09)	(105.50)	(5,788.59)	(105.50)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,426.41)	(379.22)	(19,047.19)	(379.22)	B403
1026		Total: Depreciation	909,552.83	31,520.21	878,032.62	31,520.21	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	72,360.22	3,823.85	68,536.37	3,823.85	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,519.28)	(59.92)	(2,459.36)	(59.92)	B403
1026		Total: Removal costs, net	69,325.64	3,765.84	65,559.80	3,765.84	
1026		Total: Depreciation and amortization	978,971.44	35,286.05	943,685.39	35,286.05	
1026	69011000	69011000 FIT - Current	184,262.09	(1,567.93)	185,830.02	(1,567.93)	B40910
1026		Total: Current federal income taxes - operating	184,262.09	(1,567.93)	185,830.02	(1,567.93)	
1026	69021000	69021000 SIT - Current	57,478.98	(4,710.03)	62,189.01	(4,710.03)	B40911
1026		Total: Current state income taxes - operating	57,478.98	(4,710.03)	62,189.01	(4,710.03)	
1026		Total: Current income taxes - operating	241,741.07	(6,277.96)	248,019.03	(6,277.96)	
1026	69065000	69065000 Deferred FIT - Other	54,969.54	55,004.18	(34.64)	55,004.18	B41010
1026		Total: Deferred federal income tax expense	54,969.54	55,004.18	(34.64)	55,004.18	
1026	69073500	69073500 Deferred SIT - Other	31,297.37	28,734.54	2,562.83	28,734.54	B41011
1026		Total: Deferred state income tax expense	31,297.37	28,734.54	2,562.83	28,734.54	
1026		Total: Deferred taxes	86,266.91	83,738.72	2,528.19	83,738.72	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(318.41)	(301.04)	(17.37)	(301.04)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	113.13	(113.13)	113.13	B41211
1026		Total: Amortization of investment tax credits	(318.41)	(187.91)	(130.50)	(187.91)	
1026		Total: Incomes Taxes -Operating	327,689.57	77,272.85	250,416.72	77,272.85	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	-	(15.45)	15.45	(15.45)	B40812
1026	68533000	68533000 FICA	48,629.43	267.57	48,361.86	267.57	B40812
1026	68533100	68533100 FICA Cap Credits	(18,268.04)	(3,843.91)	(14,424.13)	(3,843.91)	B40812
1026	68535000	68535000 SUTA	-	(4.19)	4.19	(4.19)	B40812
1026	68543000	68543000 Other Taxes and Licenses	131,612.00	70,612.00	61,000.00	70,612.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	602,749.36	109,696.67	493,052.69	109,696.67	
1026		Total: Operating expenses, net	4,027,678.50	115,946.26	3,911,732.24	115,946.26	
1026		Total: Operating Income (loss)	(1,361,150.12)	(262,310.96)	(1,098,839.16)	(262,310.96)	
1026	81810000	81810000 Interest Income	(31,157.67)	(31,157.67)	-	(31,157.67)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(586.93)	(586.93)	-	(586.93)	B4273
1026		Total: Interest income	(31,744.60)	(31,744.60)	-	(31,744.60)	
1026	70510000	70510000 AFUDC - Equity	(34,798.57)	(14,818.02)	(19,980.55)	(14,818.02)	B420
1026		Total: Allowance for funds used during construction	(34,798.57)	(14,818.02)	(19,980.55)	(14,818.02)	
1026	71511000	71511000 M&J Revenues	(6,282.00)	(6,282.00)	-	(6,282.00)	B415
1026	71521000	71521000 M&J Expenses	24,799.32	22,987.58	1,811.74	22,987.58	B416
1026		Total: Other miscellaneous income	18,517.32	16,705.58	1,811.74	16,705.58	
1026		Total: Other Income	(48,025.85)	(29,857.04)	(18,168.81)	(29,857.04)	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.51	45,312.51	338,376.00	45,312.51	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.82	45,312.51	379,545.31	45,312.51	
1026	81315000	81315000 Interest Short Term Debt Intercompany	6,129.78	(14,839.03)	20,968.81	(14,839.03)	B4272
1026		Total: Interest on short-term debt	6,129.78	(14,839.03)	20,968.81	(14,839.03)	
1026	85000000	85000000 AFUDC Debt	(38,418.04)	(16,359.24)	(22,058.80)	(16,359.24)	B420
1026		Total: Allowance for borrowed funds used during cons	(38,418.04)	(16,359.24)	(22,058.80)	(16,359.24)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.98	6,275.61	6,464.37	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	236.97	1,552.86	236.97	B428
1026		Total: Amortization of debt expense	14,717.62	6,512.42	8,205.20	6,512.42	
1026		Total: Interest Charges	407,287.18	20,626.66	386,660.52	20,626.66	
1026		Total: Other Income (Expenses)	359,735.71	(9,288.25)	369,023.96	(9,288.25)	
1026		Total: Income (loss) before income taxes	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: Net income (loss)	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: Net Income Available to common stockholders	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: PROFIT & LOSS STATEMENT	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,767,428.16)	(73,278.52)	(1,694,149.64)	(73,278.52)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(589,333.88)	(25,089.84)	(564,244.04)	(25,089.84)	B4611
1026	40112000	40112000 Residential Sales Unbilled	41,168.09	(3,630.54)	44,798.63	(3,630.54)	B4611
1026		Total: Water revenues - residential	(2,315,593.95)	(101,998.90)	(2,213,595.05)	(101,998.90)	
1026	40121000	40121000 Commercial Sales Billed	(1,309,346.13)	(88,714.37)	(1,220,631.76)	(88,714.37)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(436,205.65)	(29,697.09)	(406,508.56)	(29,697.09)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	15,234.70	27,919.72	(12,685.02)	27,919.72	B4612
1026		Total: Water revenues - commercial	(1,730,317.08)	(90,491.74)	(1,639,825.34)	(90,491.74)	
1026	40131000	40131000 Industrial Sales Billed	(328,866.58)	(153,476.77)	(175,389.81)	(153,476.77)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(109,578.36)	(51,243.79)	(58,334.57)	(51,243.79)	B4613
1026	40132000	40132000 Industrial Sales Unbilled	13,549.15	108,687.34	(95,138.19)	108,687.34	B4613
1026		Total: Water revenues - industrial	(424,895.79)	(96,033.22)	(328,862.57)	(96,033.22)	
1026	40145000	40145000 Private Fire Billed	(218,433.50)	(18,191.13)	(200,242.37)	(18,191.13)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(73,568.93)	683.60	(74,252.53)	683.60	B4622
1026	40146000	40146000 Private Fire Unbilled	(1,302.31)	2,232.42	(3,534.73)	2,232.42	B4622
1026		Total: Water revenues - private fire	(293,304.74)	(15,275.11)	(278,029.63)	(15,275.11)	
1026	40151000	40151000 Public Authority Billed	(300,360.86)	(72,613.18)	(227,747.68)	(72,613.18)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(100,079.63)	(24,418.15)	(75,661.48)	(24,418.15)	B4614
1026	40152000	40152000 Public Authority Unbilled	(42,039.25)	(36,134.57)	(5,904.68)	(36,134.57)	B4614
1026		Total: Water revenues - public authority	(442,479.74)	(133,165.90)	(309,313.84)	(133,165.90)	
1026	40161000	40161000 Sales for Resale Billed	(89,090.16)	(55,453.40)	(33,636.76)	(55,453.40)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(29,684.85)	(18,497.26)	(11,187.59)	(18,497.26)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(5,396.09)	61,219.29	(66,615.38)	61,219.29	B466
1026		Total: Water revenues - sales for resale	(124,171.10)	(12,731.37)	(111,439.73)	(12,731.37)	
1026	40189900	40189900 Other Water Revenue	633,329.95	355,375.82	277,954.13	355,375.82	B474
1026		Total: Water revenues - other	633,329.95	355,375.82	277,954.13	355,375.82	
1026		Total: Water revenues	(4,697,432.45)	(94,320.42)	(4,603,112.03)	(94,320.42)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(31,041.31)	3,871.46	(34,912.77)	3,871.46	B470
1026	40310200	40310200 Other Revenue - Rent	(20,845.44)	(3,195.21)	(17,650.23)	(3,195.21)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,560.00)	40.00	(3,600.00)	40.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(15,090.00)	3,210.00	(18,300.00)	3,210.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,540.38)	(73.25)	(1,467.13)	(73.25)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(7,050.00)	(2,805.00)	(4,245.00)	(2,805.00)	B471
1026		Total: Other revenues	(79,127.13)	1,048.00	(80,175.13)	1,048.00	
1026		Total: Operating revenues	(4,776,559.58)	(93,272.42)	(4,683,287.16)	(93,272.42)	
1026	51010000	51010000 Purchased Water	16,305.91	13,334.79	2,971.12	13,334.79	B6101
1026		Total: Purchased water	16,305.91	13,334.79	2,971.12	13,334.79	
1026	51510011	51510011 Purchased Power - Source of Supply	3,201.00	2,409.98	791.02	2,409.98	B6151
1026	51510012	51510012 Purchased Power - Pumping	217,624.12	5,055.88	212,568.24	5,055.88	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,654.51	(3,362.81)	10,017.32	(3,362.81)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,251.12	(1,625.42)	3,876.54	(1,625.42)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(132,937.09)	(84,482.94)	(48,454.15)	(84,482.94)	B6158
1026	51520000	51520000 Fuel for Power Production	827.12	(1,104.24)	1,931.36	(1,104.24)	B6161
1026		Total: Fuel and power	97,620.78	(83,109.55)	180,730.33	(83,109.55)	
1026	51800000	51800000 Chemicals	184,550.36	(20,595.10)	205,145.46	(20,595.10)	B6183
1026		Total: Chemicals	184,550.36	(20,595.10)	205,145.46	(20,595.10)	
1026	51110000	51110000 Waste Disposal	86,219.88	1,474.37	84,745.51	1,474.37	B6753
1026		Total: Waste disposal	86,219.88	1,474.37	84,745.51	1,474.37	
1026		Total: Production costs	384,696.93	(88,895.49)	473,592.42	(88,895.49)	
1026	50100000	50100000 Labor Natural Account	481,220.45	73,103.97	408,116.48	73,103.97	B6018
1026	50100001	50100001 Labor Expense Accrual	(111,730.50)	(39,721.09)	(72,009.41)	(39,721.09)	B6018
1026	50101200	50101200 Labor Oper Pumping	64,124.27	(27,903.31)	92,027.58	(27,903.31)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,774.26	836.44	15,937.82	836.44	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	52,739.48	9,215.16	43,524.32	9,215.16	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,580.00	(3,260.40)	29,840.40	(3,260.40)	B6017
1026	50101600	50101600 Labor Oper Admin & General	70,895.42	1,655.78	69,239.64	1,655.78	B6018
1026	50102200	50102200 Labor Maint Pumping	1,071.43	1,060.19	11.24	1,060.19	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,846.09	3,054.66	(208.57)	3,054.66	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,039.45	538.29	7,501.16	538.29	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,213.03	6,156.46	12,056.57	6,156.46	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	5,232.73	(9,298.88)	14,531.61	(9,298.88)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	6,140.49	5,418.68	721.81	5,418.68	B6016
1026	50109900	50109900 Labor Capitalized Credits	(246,589.44)	(44,025.33)	(202,564.11)	(44,025.33)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	48,102.89	26,206.01	21,896.88	26,206.01	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	15,206.87	4,078.78	11,128.09	4,078.78	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,702.80	(1,863.03)	3,565.83	(1,863.03)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,700.17	(3,499.88)	7,200.05	(3,499.88)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,447.72	(2,021.88)	3,469.60	(2,021.88)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	8,827.54	1,918.32	6,909.22	1,918.32	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	575.86	575.86	-	575.86	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	3,669.73	1,903.56	1,766.17	1,903.56	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,775.34	132.78	1,642.56	132.78	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,154.13	716.52	437.61	716.52	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,151.74	(4,410.32)	8,562.06	(4,410.32)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(48,102.89)	(26,206.01)	(21,896.88)	(26,206.01)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	362.12	(829.76)	1,191.88	(829.76)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	5,430.00	(53.92)	5,483.92	(53.92)	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	3,317.64	885.41	2,432.23	885.41	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	2,728.00	200.77	2,527.23	200.77	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	(22.48)	22.48	(22.48)	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	(350.92)	350.92	(350.92)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(362.12)	829.76	(1,191.88)	829.76	B6018
1026	50171000	50171000 Annual Performance Plan	59,681.69	25,371.90	34,309.79	25,371.90	B6018

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,951.20)	(1,690.77)	(7,260.43)	(1,690.77)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	29,871.80	(5,819.65)	35,691.45	(5,819.65)	B6018
1026		Total: Salaries and wages	529,846.99	(7,118.33)	536,965.32	(7,118.33)	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,340.46)	1,804.67	(7,145.13)	1,804.67	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,297.00	241.00	41,297.00	B6048
1026		Total: Pension expense	48,684.54	35,138.67	13,545.87	35,138.67	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,065.39)	703.34	(2,768.73)	703.34	B6048
1026	50550000	50550000 Group Insurance Expense	6,610.79	27,019.31	(20,408.52)	27,019.31	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	2,866.00	(11,709.04)	14,575.04	(11,709.04)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(187.50)	187.50	(187.50)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	(59,213.60)	50,855.11	(110,068.71)	50,855.11	
1026	50421000	50421000 401k Expense	20,526.29	1,322.51	19,203.78	1,322.51	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,477.98)	(2,273.27)	(6,204.71)	(2,273.27)	B6048
1026	50422000	50422000 Defined Contribution Expense	28,049.39	35.21	28,014.18	35.21	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,168.24)	(1,297.44)	(8,870.80)	(1,297.44)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,149.93	122.42	1,027.51	122.42	B6048
1026	50426000	50426000 Retiree Medical Expense	2,566.10	206.91	2,359.19	206.91	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(872.48)	(174.59)	(697.89)	(174.59)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,407.44	342.56	2,407.44	B6041
1026	50450016	50450016 Other Welfare - Admin & General	9,414.84	8,117.14	1,297.70	8,117.14	B6048
1026	50451000	50451000 Employee Awards	1,053.24	1,053.24	-	1,053.24	B6048
1026	50452000	50452000 Employee Physical Exams	(130.09)	(130.09)	-	(130.09)	B6048
1026	50456000	50456000 Tuition Aid	1,824.50	(5,232.50)	7,057.00	(5,232.50)	B6048
1026	50457000	50457000 Training	626.35	(4,547.71)	5,174.06	(4,547.71)	B6048
1026	50458000	50458000 Referral Bonus	-	(1,421.47)	1,421.47	(1,421.47)	B6048
1026		Total: Other benefits	48,311.85	(1,812.20)	50,124.05	(1,812.20)	
1026		Total: Employee-related costs	567,629.78	77,063.25	490,566.53	77,063.25	
1026	53401000	53401000 AWWSC Services - Labor OPEX	356,898.69	44,590.47	312,308.22	44,590.47	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,794.97	(5,268.37)	12,063.34	(5,268.37)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	(8,009.29)	(39,086.11)	31,076.82	(39,086.11)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,457.15	1,349.88	20,107.27	1,349.88	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	96,888.87	18,035.22	78,853.65	18,035.22	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	49,648.18	5,014.25	44,633.93	5,014.25	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,325.15	(68,939.24)	80,264.39	(68,939.24)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	79,209.30	5,442.29	73,767.01	5,442.29	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	34,757.34	2,202.00	32,555.34	2,202.00	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	39,848.18	32,055.05	7,793.13	32,055.05	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	31,674.97	(5,875.50)	37,550.47	(5,875.50)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,592.27	3,665.00	11,927.27	3,665.00	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	29,385.94	30,540.93	(1,154.99)	30,540.93	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(12,616.84)	5,465.98	(18,082.82)	5,465.98	B6348
1026		Total: Service Company Costs	752,854.88	29,191.85	723,663.03	29,191.85	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(59,902.75)	59,902.75	(59,902.75)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,072.71	1,704.61	368.10	1,704.61	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	29,574.87	(41,641.04)	71,215.91	(41,641.04)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	31,673.18	62,346.16	(30,672.98)	62,346.16	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	245.00	(68.00)	313.00	(68.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,741.00	6,741.00	-	6,741.00	B6328
1026	53155000	53155000 Contract Services - Legal	10,154.42	(46,573.47)	56,727.89	(46,573.47)	B6338
1026		Total: Contracted services	80,461.18	(77,393.49)	157,854.67	(77,393.49)	
1026	52532013	52532013 Electricity - Water Treatment	2,257.30	(135.04)	2,392.34	(135.04)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	898.47	(29.66)	928.13	(29.66)	B6755
1026	52532016	52532016 Electricity - Admin & General	354.04	52.73	301.31	52.73	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	677.34	(5,675.44)	6,352.78	(5,675.44)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	30.77	23.05	7.72	23.05	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,965.51	(1,765.60)	4,731.11	(1,765.60)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,004.50	(857.15)	1,861.65	(857.15)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(2.49)	(11.91)	9.42	(11.91)	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(122.71)	122.71	(122.71)	B6755
1026	52550016	52550016 Janitorial - Admin & General	13,039.97	18,687.86	(5,647.89)	18,687.86	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.09	2,333.62	1,454.09	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	493.96	391.39	102.57	391.39	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,490.53	1,261.34	229.19	1,261.34	B6755
1026	52578016	52578016 Trash Removal - Admin & General	1,204.59	197.50	1,007.09	197.50	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	294.86	(138.26)	433.12	(138.26)	B6755
1026	52583016	52583016 Water & WW - Admin & General	655.43	61.41	594.02	61.41	B6758
1026		Total: Building Maintenance and Services	29,152.49	13,393.60	15,758.89	13,393.60	
1026	52574013	52574013 Telephone - Water Treatment	1,008.56	(28.38)	1,036.94	(28.38)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,013.88	331.70	682.18	331.70	B6755
1026	52574016	52574016 Telephone - Admin & General	9,756.85	(14,137.16)	23,894.01	(14,137.16)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	37.61	2.41	35.20	2.41	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	53.10	(201.91)	255.01	(201.91)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	55.85	(2,595.71)	2,651.56	(2,595.71)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,884.81	(566.26)	4,451.07	(566.26)	B6758
1026	52574200	52574200 Data Lines - Admin & General	72.07	(147.73)	219.80	(147.73)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	7,232.54	2,938.09	4,294.45	2,938.09	B6758
1026		Total: Telecommunication expenses	23,115.27	(14,404.95)	37,520.22	(14,404.95)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	275.67	275.67	-	275.67	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	404.39	(140.55)	544.94	(140.55)	B6758

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52566016	52566016 Postage - Admin & General	8.56	6.51	2.05	6.51	B6758
1026	52566700	52566700 Printing	-	(3,768.35)	3,768.35	(3,768.35)	B6758
1026		Total: Postage, printing and stationary	688.62	(3,626.72)	4,315.34	(3,626.72)	
1026	52526100	52526100 Credit Line Fees Interco	3,269.86	718.11	2,551.75	718.11	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(88.75)	88.75	(88.75)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	166.15	(924.19)	1,090.34	(924.19)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	9,365.01	(10,196.18)	19,561.19	(10,196.18)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.41	1,402.17	13.41	B6758
1026	52582012	52582012 Uniforms - Pumping	(17.43)	(17.43)	-	(17.43)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	165.00	165.00	-	165.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	516.58	(5,014.61)	5,531.19	(5,014.61)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	321.42	141.21	180.21	141.21	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,460.08	(14,534.50)	15,994.58	(14,534.50)	B6757
1026	52599800	52599800 PCard Undistributed	(1,005.18)	104.53	(1,109.71)	104.53	B6758
1026		Total: Office supplies and services	15,657.07	(29,633.40)	45,290.47	(29,633.40)	
1026	52534000	52534000 Employee Expenses	5,211.31	5,591.35	(380.04)	5,591.35	B6758
1026	52534200	52534200 Conferences & Registration	1,894.98	(65.02)	1,960.00	(65.02)	B6758
1026	52535000	52535000 Meals Deductible	653.10	(3,677.94)	4,331.04	(3,677.94)	B6758
1026	52567000	52567000 Relocation Expenses	356.01	151.89	204.12	151.89	B6758
1026		Total: Employee related expense travel & entertainme	8,115.40	2,000.28	6,115.12	2,000.28	
1026	52000000	52000000 M & S (O&M) - Natural Account	366.09	366.09	-	366.09	B6205
1026	52001200	52001200 M & S Oper - Pumping	2,936.89	2,929.24	7.65	2,929.24	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,692.19	(124.21)	5,816.40	(124.21)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	5,215.37	(13,785.79)	19,001.16	(13,785.79)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,000.00	2,000.00	-	2,000.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,582.65	6,594.95	17,987.70	6,594.95	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	15,274.73	15,242.23	32.50	15,242.23	B6755
1026	52501600	52501600 Misc Oper - Admin & General	22,593.21	(49,654.61)	72,247.82	(49,654.61)	B6758
1026	52514700	52514700 Community Partnerships	3,500.00	3,500.00	-	3,500.00	B6758
1026	52514900	52514900 Customer Education	18,905.00	(7,014.64)	25,919.64	(7,014.64)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	600.87	600.87	-	600.87	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(33,000.00)	33,000.00	(33,000.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(601.58)	601.58	(601.58)	B6758
1026	52515001	52515001 Community Relations - Specialty	15,745.21	9,668.31	6,076.90	9,668.31	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,675.28	303.45	4,371.83	303.45	B6758
1026	52554500	52554500 Lab Supplies	6,656.00	(8,851.82)	15,507.82	(8,851.82)	B6753
1026	52564000	52564000 Penalties Nondeductible	40.92	40.92	-	40.92	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.32	1,419.17	16.32	B6758
1026	52579000	52579000 Trustee Fees	125.00	125.00	-	125.00	B6758
1026	52585000	52585000 Discounts Available	(21,694.87)	(15,675.88)	(6,018.99)	(15,675.88)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(46.68)	(60.27)	13.59	(60.27)	B6758
1026		Total: Miscellaneous expenses	108,603.35	(87,381.42)	195,984.77	(87,381.42)	
1026	54110016	54110016 Rents-Real Property - Admin & General	173.89	82.24	91.65	82.24	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	704.24	623.52	80.72	623.52	B6425
1026		Total: Rents	878.13	705.76	172.37	705.76	
1026	55000000	55000000 Transportation (O&M) - Natural Account	70,382.42	(68,553.42)	138,935.84	(68,553.42)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	908.67	(9,028.40)	9,937.07	(9,028.40)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	249.24	(32,741.40)	32,990.64	(32,741.40)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(515.77)	515.77	(515.77)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	28.00	(542.84)	570.84	(542.84)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(91,242.77)	63,691.86	(154,934.63)	63,691.86	B6508
1026	55010100	55010100 Transportation Lease Costs	19,053.55	16,469.24	2,584.31	16,469.24	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,157.69	1,111.19	18,046.50	1,111.19	B6508
1026	55010300	55010300 Transportation Lease Maint	65,401.88	(1,079.55)	66,481.43	(1,079.55)	B6508
1026		Total: Transportation	83,938.68	(31,189.09)	115,127.77	(31,189.09)	
1026		Total: Operating supplies and services	350,610.19	(227,529.43)	578,139.62	(227,529.43)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	47,032.37	15,824.79	31,207.58	15,824.79	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(9,434.04)	(10,647.99)	1,213.95	(10,647.99)	B6707
1026		Total: Uncollectible accounts expense	37,598.33	5,176.80	32,421.53	5,176.80	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,640.28	1,219.77	6,420.51	1,219.77	B6757
1026	52520000	52520000 Collection Agencies	(33.99)	209.73	(243.72)	209.73	B6757
1026		Total: Customer accounting, other	7,606.29	1,429.50	6,176.79	1,429.50	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,983.06	19,029.58	49,953.48	19,029.58	B6578
1026	55711000	55711000 Insurance Casualty Reserve	117,011.39	109,122.69	7,888.70	109,122.69	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,461.04	1,790.44	2,670.60	1,790.44	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,917.87)	(1,019.75)	(898.12)	(1,019.75)	B6588
1026	55730000	55730000 Insurance Other	497.98	(263.76)	761.74	(263.76)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	211,860.73	130,221.01	81,639.72	130,221.01	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(1,212.96)	1,212.96	(1,212.96)	B6202
1026	62002200	62002200 M&S Maint - Pumping	6,900.66	(29,803.37)	36,704.03	(29,803.37)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	4,628.77	(4,680.32)	9,309.09	(4,680.32)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	29,844.37	13,997.74	15,846.63	13,997.74	B6206
1026	62002600	62002600 M&S Maint - Admin & General	94.54	(1,717.70)	1,812.24	(1,717.70)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	(333.62)	333.62	(333.62)	B6752
1026	62502200	62502200 Misc Maint - Pumping	2,210.04	1,648.33	561.71	1,648.33	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	2,616.67	743.74	1,872.93	743.74	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	42.77	(1,985.00)	2,027.77	(1,985.00)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(431.39)	889.40	(431.39)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	75,714.65	(54,466.99)	130,181.64	(54,466.99)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,211.00	(3,166.00)	4,377.00	(3,166.00)	B6756
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(6,597.10)	6,597.10	(6,597.10)	B6314

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(714.50)	714.50	(714.50)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	13,800.00	13,800.00	-	13,800.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	9,200.55	57.35	9,143.20	57.35	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	17,400.00	16,670.00	730.00	16,670.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	589.62	(36,348.11)	36,937.73	(36,348.11)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	181,249.37	(2,017.19)	183,266.56	(2,017.19)	B6358
1026		Total: Maintenance supplies and services	345,961.02	(96,557.09)	442,518.11	(96,557.09)	
1026	88101000	88101000 Capital Movements - UP	4,002,734.74	3,279,861.82	722,872.92	3,279,861.82	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,971,126.80	(3,446,080.60)	9,417,207.40	(3,446,080.60)	B6758
1026	88107000	88107000 Capital Movements - CWIP	(7,395,287.80)	(1,261,136.88)	(6,134,150.92)	(1,261,136.88)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(6,454.45)	(6,454.45)	-	(6,454.45)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	103,129.96	2,761,558.96	(2,658,429.00)	2,761,558.96	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	13,436.00	(2,449,948.00)	2,463,384.00	(2,449,948.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(321,119.89)	321,119.89	(321,119.89)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	43,305.00	(59,810.00)	103,115.00	(59,810.00)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	236,501.06	(389,613.11)	626,114.17	(389,613.11)	B6758
1026	88257100	88257100 Capital Movements - RWIP	111,733.50	184,123.72	(72,390.22)	184,123.72	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(103,129.96)	84,826.15	(187,956.11)	84,826.15	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	(166,416.11)	166,416.11	(166,416.11)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(2,794.11)	539.61	(3,333.72)	539.61	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(680.50)	(14,815.50)	14,135.00	(14,815.50)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,973,620.24)	1,804,484.28	(4,778,104.52)	1,804,484.28	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,658,818.15	(169,899.60)	2,828,717.75	(169,899.60)	
1026	68011000	68011000 Depreciation Exp - UPIS General	855,329.71	21,824.06	833,505.65	21,824.06	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	134,501.55	15,986.59	118,514.96	15,986.59	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(52,578.72)	(12,640.55)	(39,938.17)	(12,640.55)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,914.15)	(117.24)	(5,796.91)	(117.24)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.93)	(372.74)	(19,047.19)	(372.74)	B403
1026		Total: Depreciation	911,918.46	24,680.12	887,238.34	24,680.12	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	72,611.28	3,834.14	68,777.14	3,834.14	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.29)	1.92	(517.21)	1.92	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.26)	(58.90)	(2,459.36)	(58.90)	B403
1026		Total: Removal costs, net	69,577.73	3,777.16	65,800.57	3,777.16	
1026		Total: Depreciation and amortization	981,589.16	28,457.28	953,131.88	28,457.28	
1026	69011000	69011000 FIT - Current	(1,895,943.96)	(228,505.05)	(1,667,438.91)	(228,505.05)	B40910
1026		Total: Current federal income taxes - operating	(1,895,943.96)	(228,505.05)	(1,667,438.91)	(228,505.05)	
1026	69021000	69021000 SIT - Current	(827,056.74)	(258,819.99)	(568,236.75)	(258,819.99)	B40911
1026		Total: Current state income taxes - operating	(827,056.74)	(258,819.99)	(568,236.75)	(258,819.99)	
1026		Total: Current income taxes - operating	(2,723,000.70)	(487,325.04)	(2,235,675.66)	(487,325.04)	
1026	69065000	69065000 Deferred FIT - Other	2,001,254.78	31,331.25	1,969,923.53	31,331.25	B41010
1026		Total: Deferred federal income tax expense	2,001,254.78	31,331.25	1,969,923.53	31,331.25	
1026	69073500	69073500 Deferred SIT - Other	821,510.37	449,638.24	371,872.13	449,638.24	B41011
1026		Total: Deferred state income tax expense	821,510.37	449,638.24	371,872.13	449,638.24	
1026		Total: Deferred taxes	2,822,765.15	480,969.49	2,341,795.66	480,969.49	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(101.37)	(404.86)	303.49	(404.86)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	(1,977.18)	1,977.18	(1,977.18)	B41211
1026		Total: Amortization of investment tax credits	(101.37)	(2,382.04)	2,280.67	(2,382.04)	
1026		Total: Incomes Taxes -Operating	99,663.08	(8,737.59)	108,400.67	(8,737.59)	
1026	68520000	68520000 Property Taxes	335,192.10	23,629.65	311,562.45	23,629.65	B40811
1026	68532000	68532000 FUTA	33.29	(8.72)	42.01	(8.72)	B40812
1026	68532100	68532100 FUTA Cap Credits	(33.29)	8.44	(41.73)	8.44	B40812
1026	68533000	68533000 FICA	54,860.96	3,250.66	51,610.30	3,250.66	B40812
1026	68533100	68533100 FICA Cap Credits	(19,539.10)	(4,642.02)	(14,897.08)	(4,642.02)	B40812
1026	68535000	68535000 SUTA	9.45	(2.45)	11.90	(2.45)	B40812
1026	68535100	68535100 SUTA Cap Credits	(9.45)	1.17	(10.62)	1.17	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,025.00	60,975.00	3,025.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	540,097.83	32,312.73	507,785.10	32,312.73	
1026		Total: Operating expenses, net	4,280,168.22	(117,867.18)	4,398,035.40	(117,867.18)	
1026		Total: Operating Income (loss)	(496,391.36)	(211,139.60)	(285,251.76)	(211,139.60)	
1026	81810000	81810000 Interest Income	(15,794.72)	(15,794.72)	-	(15,794.72)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(933.53)	(933.53)	-	(933.53)	B4273
1026		Total: Interest income	(16,728.25)	(16,728.25)	-	(16,728.25)	
1026	70510000	70510000 AFUDC - Equity	(31,769.06)	(15,274.86)	(16,494.20)	(15,274.86)	B420
1026		Total: Allowance for funds used during construction	(31,769.06)	(15,274.86)	(16,494.20)	(15,274.86)	
1026	71511000	71511000 M&J Revenues	(11,425.92)	(11,425.92)	-	(11,425.92)	B415
1026	71521000	71521000 M&J Expenses	(163,849.85)	(168,219.17)	4,369.32	(168,219.17)	B416
1026		Total: Other miscellaneous income	(175,275.77)	(179,645.09)	4,369.32	(179,645.09)	
1026		Total: Other Income	(223,773.08)	(211,648.20)	(12,124.88)	(211,648.20)	
1026	75820000	75820000 Other Income Deductions	2,815.75	2,815.75	-	2,815.75	B426
1026	75840000	75840000 Lobbying Expenses	474.38	(60,507.87)	60,982.25	(60,507.87)	B426
1026		Total: Other miscellaneous deductions	3,290.13	(57,692.12)	60,982.25	(57,692.12)	
1026		Total: Other Deductions	3,290.13	(57,692.12)	60,982.25	(57,692.12)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.52	45,312.50	338,376.02	45,312.50	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.83	45,312.50	379,545.33	45,312.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	22,151.92	(7,600.40)	29,752.32	(7,600.40)	B4272

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Interest on short-term debt	22,151.92	(7,600.40)	29,752.32	(7,600.40)	
1026	81500000	81500000 Interest Other	112.53	112.53	-	112.53	B4275
1026		Total: Other interest expense	112.53	112.53	-	112.53	
1026	85000000	85000000 AFUDC Debt	(35,073.53)	(16,863.64)	(18,209.89)	(16,863.64)	B420
1026		Total: Allowance for borrowed funds used during cons	(35,073.53)	(16,863.64)	(18,209.89)	(16,863.64)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.82	(0.15)	187.97	(0.15)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.99	6,275.61	6,464.38	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	218.61	1,571.22	218.61	B428
1026		Total: Amortization of debt expense	14,717.64	6,494.07	8,223.57	6,494.07	
1026		Total: Interest Charges	426,766.39	27,455.06	399,311.33	27,455.06	
1026		Total: Other Income (Expenses)	206,283.44	(241,885.26)	448,168.70	(241,885.26)	
1026		Total: Income (loss) before income taxes	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026		Total: Net income (loss)	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026		Total: Net Income Available to common stockholders	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,798,785.00	(364,688.82)	3,163,473.82	(364,688.82)	B438
1026		Total: Common Dividends	2,798,785.00	(364,688.82)	3,163,473.82	(364,688.82)	
1026		Total: PROFIT & LOSS STATEMENT	2,508,677.08	(817,713.68)	3,326,390.76	(817,713.68)	
1026		Total: Net Profit	(5,484,925.77)	(2,124,449.10)	(3,360,476.67)	(2,124,449.10)	

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-125. Trial Balance. Refer to the Minimum Filing Guidelines (1-86), Response to Q010, File <2024 TAWC MFG Q010_Attachment.xlsx>, regarding the monthly trial balance for the last two (2) fiscal years for TAWC. The Company's response only includes the trial balance for TAWC. The monthly trial balance for TAWC's parent and any other affiliate that allocates costs to TAWC was also requested. Provide a supplement to this response that includes the monthly assets, liabilities, equity, revenues and expenses for affiliates that allocate costs to TAWC for this same period.

Response:

Please see TAW_R_CADDR1_125_062524_Attachment, which sets forth the monthly trial balance for TAWC's parent company for the requested time period.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Balance Sheet - 2022

G/L Account	G/L Account Description	1/31/2022 Amount	2/28/2022 Amount	3/31/2022 Amount	4/30/2022 Amount	5/31/2022 Amount	6/30/2022 Amount	7/31/2022 Amount	8/31/2022 Amount	9/30/2022 Amount	10/31/2022 Amount	11/30/2022 Amount	12/31/2022 Amount
	ASSETS	$242,408,811	$239,382,319	$214,244,960	$132,736,934	$123,564,309	$219,014,478	$125,651,840	$122,965,437	$229,620,323	$119,178,610	$152,822,600	$234,640,144
	Total Property Plant & Equipment	34,795,645	34,070,236	32,336,509	37,043,783	35,407,988	33,516,247	32,614,506	34,434,822	33,060,605	31,955,690	30,965,709	29,502,354
	Utility property, net	(5,767)	(5,767)	(5,767)	(11,449)	-	-	-	-	-	-	-	-
	Construction work in progress	(5,767)	(5,767)	(5,767)	(11,449)	-	-	-	-	-	-	-	-
10780110	CWIP - Eng Clearing Dist Overhead	(5,767)	(5,767)	(5,767)	(11,449)	-	-	-	-	-	-	-	-
	Non-Utility Property, net	34,801,412	34,076,003	32,342,277	37,055,232	35,407,988	33,516,247	32,614,506	34,434,822	33,060,605	31,955,690	30,965,709	29,502,354
	Non-utility Property	95,890,094	96,707,961	96,207,996	103,573,596	103,922,606	101,427,775	102,036,392	105,508,803	77,684,358	78,020,969	78,468,470	76,442,060
12120000	Non-Utility Property - Buildings	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967
12130003	Non-Utility Property - Capital Lease 3yr	6,531,256	6,621,816	6,655,899	13,961,073	13,961,073	13,943,602	13,944,064	13,931,224	13,741,866	13,158,208	13,158,208	12,191,991
12130004	Non-Utility Property - Capital Lease 4yr	30,280,145	30,280,145	30,280,145	30,280,145	30,280,145	28,809,034	29,399,615	30,761,016	6,498,350	6,504,400	6,489,737	5,853,335
12130005	Non-Utility Property - Capital Lease 5yr	16,993,857	17,099,285	16,774,342	16,815,970	17,071,167	16,112,615	16,130,188	18,316,129	16,416,947	16,733,934	17,193,231	17,149,614
12130007	Non-Utility Property - Capital Lease 7yr	35,492,647	35,808,803	35,808,803	35,827,601	35,827,601	35,784,402	35,784,402	35,780,819	35,618,430	35,730,739	35,730,739	35,482,294
12130010	Non-Utility Property - Capital Lease 10yr	1,537,335	1,537,335	1,334,845	1,334,845	1,428,658	1,424,556	1,424,556	1,424,556	597,474	773,835	773,835	700,263
12130015	Non-Utility Property - Capital Lease 15yr	1,119,228	1,119,228	1,114,772	1,114,772	1,114,772	1,114,772	1,114,772	1,114,772	631,005	639,322	639,322	585,099
12140000	Non-Utility Property - Leasehold Improvement	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370
12150000	Non-Utility Property - Other 10 Yr	-	-	-	-	-	-	-	-	-	403,904	403,904	403,904
12150010	Non-Utility Property - Other 5yr	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	94,079	96,944	96,944
12150020	Non-Utility Property - Other 7yr	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	3,934	-
12150050	Non-Utility Property - Other Software	(428,901)	(123,152)	(123,152)	(123,152)	(123,152)	(123,547)	(123,547)	(158,874)	(158,874)	(356,791)	(356,791)	(356,791)
12150080	Non-Utility Property - Other Enterprise	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249
12180000	Non-Utility Property - CWIP	2,186	2,159	-	-	-	-	-	(23,180)	(23,180)	(23,180)	(23,180)	(23,180)
	Accumulated depreciation	(61,088,682)	(62,631,958)	(63,865,719)	(66,518,364)	(68,514,618)	(67,911,528)	(69,421,886)	(71,073,981)	(44,623,754)	(46,065,279)	(47,502,761)	(46,939,706)
12200000	Non-Utility Property - Accum Depreciation	(31,959,867)	(32,753,334)	(33,573,742)	(35,266,678)	(36,269,859)	(35,741,174)	(36,314,161)	(36,972,385)	(13,082,051)	(13,619,727)	(14,188,320)	(13,144,731)
12210000	Non-Utility Property - Accum Amortization Cap Lse	(29,128,815)	(29,878,624)	(30,291,976)	(31,251,686)	(32,244,759)	(32,170,354)	(33,107,725)	(34,101,596)	(31,541,702)	(32,445,552)	(33,314,441)	(33,794,975)
	Total Current Assets	193,021,389	190,866,520	171,724,883	80,247,641	72,857,470	175,684,473	77,423,242	73,021,581	187,118,990	72,138,242	106,867,687	202,711,015
	Cash and cash equivalents	(2,489,348)	(1,536,876)	(1,351,014)	(698,951)	(899,102)	(656,529)	(983,253)	(471,617)	(1,746,792)	(628,789)	(685,922)	(856,721)
13140103	PNC AWCC-Accounts Payable - Outbound Check	(2,423,343)	(1,559,265)	(1,020,858)	(675,884)	(880,182)	(626,570)	(943,002)	(541,269)	(1,724,444)	(628,459)	(683,243)	(872,131)
13140202	PNC AWCC-Payroll - Outbound ACH	-	61,263	(7,935)	-	-	(10,974)	(110)	90,286	-	3,696	-	(5,606)
13140203	PNC AWCC-Payroll - Outbound Check	(66,005)	(38,874)	(322,221)	(23,067)	(18,921)	(18,984)	(40,140)	(20,634)	(22,348)	(4,027)	(2,679)	(23,838)
13140602	PNC AWCC-Misc Items Lockbox - Outbound ACH	-	-	-	-	-	-	-	-	-	-	-	44,854
	Accounts receivable, net	169,058,021	167,853,764	147,696,754	55,460,360	49,984,434	147,727,832	51,488,126	44,954,223	159,574,270	50,202,548	86,235,669	174,949,499
	Receivable from affiliated companies	167,891,195	166,979,897	147,151,058	55,273,618	49,551,655	147,347,277	50,871,447	44,575,455	159,075,419	49,658,789	85,710,330	174,345,519
14510000	A/R Assoc Cos - Miscellaneous	(596,926)	(512,463)	(7,752,352)	975,932	415,025	(7,903,119)	996,151	225,546	(4,047,016)	1,047,922	324,455	(12,930,035)
14510041	AR Associated Cos - AWI IOTG	-	-	677,962	677,962	677,962	677,962	677,962	677,962	677,962	677,962	677,962	677,962
14510100	A/R Assoc Cos - Reconciliation Account	17,410,688	29,199,802	17,440,345	21,648,259	12,608,769	12,977,496	14,064,148	10,327,833	14,213,423	15,265,479	14,744,813	24,449,025
14511000	A/R Assoc Cos - Service Company Bill	(815,225)	(505,837)	(476,068)	(1,183,728)	(42,811)	(606,140)	(1,004,132)	(424,329)	(595,463)	(816,029)	(537,223)	155,162
14511001	A/R Assoc Cos - Service Company Bill	30,937,525	33,690,138	46,050,687	33,155,193	35,892,710	38,977,141	36,128,090	33,768,443	38,302,302	33,483,456	70,500,323	47,756,178
14511083	A/R Assoc Cos - Service Settlement AWE MSG	-	-	-	-	-	-	9,228	-	-	-	-	-
14574000	N/R Assoc Co's	120,955,133	105,108,258	91,210,484	-	-	103,223,938	-	-	110,524,211	-	-	114,237,227
	Other receivables, net	1,195,725	902,766	574,596	227,062	473,100	390,178	626,301	388,391	537,016	581,924	563,504	635,096
14610000	Misc A/R - Reconciliation Account	(106,366)	(150,247)	64,607	(11,660)	(17,099)	(14,694)	(11,059)	(23,785)	2,254	(13,911)	(18,491)	(16,407)
14610099	Misc A/R - Conversion	-	-	-	-	-	-	-	-	-	-	-	-
14611000	Misc A/R - Manual	450,689	196,312	365,408	146,201	391,557	300,789	527,798	297,666	414,884	471,451	450,630	516,053
14611200	Misc A/R - Retro Insurance	677,962	677,962	-	-	-	-	-	-	-	-	-	-
14611500	Misc A/R - Medicare Subsidy	173,126	178,385	145,133	93,181	98,440	103,699	108,958	114,217	119,476	124,735	129,994	135,253
14613000	Misc A/R - Employees	315	355	(552)	(659)	202	385	605	294	402	(351)	1,371	188
14613100	Misc A/R - Employees Payroll	-	-	-	-	-	-	-	-	-	-	-	8
	Allowance for uncollectible accounts	(28,899)	(28,899)	(28,899)	(40,320)	(40,320)	(9,623)	(9,623)	(9,623)	(38,165)	(38,165)	(38,165)	(31,115)
14620000	Misc Rec - Allow for Uncollectible Accts	(28,899)	(28,899)	(28,899)	(40,320)	(40,320)	(9,623)	(9,623)	(9,623)	(38,165)	(38,165)	(38,165)	(31,115)
	Other current assets	26,452,717	24,549,632	25,379,143	25,486,233	23,772,138	28,613,169	26,918,370	28,538,975	29,291,511	22,564,483	21,317,941	28,618,236
16510002	Transaction Tax Refund Receivable	-	-	217,503	217,503	(500,839)	(1,501,884)	(1,251,623)	(1,175,999)	(1,175,999)	(1,251,623)	(1,692,847)	-
16520000	Prepaid Insurance	2,859,634	2,644,884	2,333,187	2,385,863	2,035,804	2,310,536	2,379,025	1,854,346	1,330,065	1,380,258	853,900	328,011
16525000	Prepaid Insurance - Intercompany	562,767	515,589	463,356	1,714,890	1,549,274	1,389,000	1,223,384	1,057,767	897,493	731,877	571,603	405,986
16550000	Prepaid Other	23,039,067	21,363,354	18,959,066	21,150,773	20,686,525	22,458,033	24,597,867	26,848,973	24,369,430	21,736,739	21,505,178	25,911,584
16550010	Prepaid Other - Global	(8,751)	25,806	15,684	17,204	1,375	-	(30,283)	(46,112)	67,300	(32,767)	80,107	119,984
16611000	Reg Asset-OCA tax	-	-	3,390,347	-	-	-	-	-	3,803,223	-	-	1,852,670
16612000	Reg Asset-OCA non tax	-	-	-	-	-	3,957,484	-	-	-	-	-	-
	Total Regulatory and other long-term assets	14,591,777	14,445,564	10,183,567	15,445,510	15,298,851	9,813,758	15,614,091	15,509,035	9,440,728	15,084,677	14,989,204	2,426,776
	Regulatory assets	4,095,241	4,095,241	-	5,408,160	5,408,160	-	5,948,697	5,948,697	-	5,748,206	5,748,206	-
	Other regulatory assets	4,095,241	4,095,241	-	5,408,160	5,408,160	-	5,948,697	5,948,697	-	5,748,206	5,748,206	-
18680101	Reg Asset - Deferred Vacation Pay	4,095,241	4,095,241	-	5,408,160	5,408,160	-	5,948,697	5,948,697	-	5,748,206	5,748,206	-
18680126	Reg Asset - FAS112 Costs	-	-	-	-	-	-	-	-	-	-	-	-

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G/L Account	G/L Account Description	1/31/2022 Amount	2/28/2022 Amount	3/31/2022 Amount	4/30/2022 Amount	5/31/2022 Amount	6/30/2022 Amount	7/31/2022 Amount	8/31/2022 Amount	9/30/2022 Amount	10/31/2022 Amount	11/30/2022 Amount	12/31/2022 Amount
	Operating lease right-of-use assets	10,496,536	10,350,322	10,183,567	10,037,350	9,890,691	9,813,758	9,665,394	9,560,337	9,440,727	9,336,471	9,240,998	2,426,776
18750000	LT Asset - Operating Lease Right-Of-Use Assets	10,496,536	10,350,322	10,183,567	10,037,350	9,890,691	9,813,758	9,665,394	9,560,337	9,440,727	9,336,471	9,240,998	2,426,776
	CAPITAL AND LIABILITIES	(242,408,669)	(239,382,176)	(214,244,944)	(132,736,918)	(123,564,293)	(219,014,462)	(125,651,824)	(122,965,421)	(229,620,307)	(119,178,594)	(152,822,584)	(234,640,129)
	Total Capitalization	(138,392,172)	(137,523,666)	(143,859,118)	(143,642,164)	(142,426,101)	(144,757,941)	(144,221,377)	(146,342,513)	(149,257,488)	(148,664,236)	(148,048,734)	(152,505,457)
	Total Equity	(103,205,145)	(103,314,238)	(111,083,807)	(105,576,457)	(105,709,402)	(109,700,886)	(109,700,886)	(109,858,407)	(113,732,232)	(113,725,327)	(113,865,548)	(119,464,787)
	Total Stockholders' equity	(103,205,145)	(103,314,238)	(111,083,807)	(105,576,457)	(105,709,402)	(109,700,886)	(109,700,886)	(109,858,407)	(113,732,232)	(113,725,327)	(113,865,548)	(119,464,787)
	Common stock	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20120000	Common Stock - Subs Intercompany	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	Paid-in capital	(91,404,060)	(91,513,153)	(99,282,722)	(93,775,372)	(93,908,317)	(97,899,801)	(97,899,801)	(98,057,322)	(101,931,147)	(101,924,242)	(102,064,462)	(107,663,702)
20520000	Paid-in Capital - Subs Intercompany	(91,404,060)	(91,513,153)	(99,282,722)	(93,775,372)	(93,908,317)	(97,899,801)	(97,899,801)	(98,057,322)	(101,931,147)	(101,931,147)	(102,064,462)	(107,663,702)
20530600	Paid-in Capital - AWK DRIP	-	-	-	-	-	-	-	-	-	6,905	-	-
	Retained earnings	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)	(11,791,085)
21024000	Retained Earnings Since Acquisition	260	260	260	260	260	260	260	260	260	260	260	260
21025000	Retained Earnings Retro Accounting Adjustments	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)
	Total Long-term debt	(35,187,027)	(34,209,428)	(32,775,311)	(38,065,707)	(36,716,698)	(35,057,054)	(34,520,490)	(36,484,105)	(35,525,256)	(34,938,908)	(34,183,186)	(33,040,670)
	Long-term debt	(35,187,027)	(34,209,428)	(32,775,311)	(38,065,707)	(36,716,698)	(35,057,054)	(34,520,490)	(36,484,105)	(35,525,256)	(34,938,908)	(34,183,186)	(33,040,670)
22135000	Capital Lease - Interco	(35,187,027)	(34,209,428)	(32,775,311)	(38,065,707)	(36,716,698)	(35,057,054)	(34,520,490)	(36,484,105)	(35,525,256)	(34,938,908)	(34,183,186)	(33,040,670)
	Total Current Liabilities	(112,998,488)	(112,072,507)	(81,345,985)	(1,504,993)	5,829,969	(87,616,230)	5,496,973	8,725,840	(94,725,435)	15,411,433	(20,420,828)	(104,922,713)
	Short-term debt	(1,642,270)	(1,361,189)	(190,580)	112,857,254	95,087,897	(559,973)	113,712,223	103,559,374	(1,594,635)	119,228,433	87,807,757	(654,068)
	In-House Cash Center	(1,642,270)	(1,361,189)	(190,580)	112,857,254	95,087,897	(559,973)	113,712,223	103,559,374	(1,594,635)	119,228,433	87,807,757	(654,068)
23121000	In-House Cash Center Bank	-	-	-	112,660,750	97,086,802	-	113,695,102	104,207,361	-	120,451,044	90,022,001	-
23121001	IHC Clearing - Outgoing Payment	(1,639,533)	(1,358,451)	(187,843)	196,504	(1,998,905)	(559,973)	17,121	(647,987)	(1,594,635)	(1,222,612)	(1,091,872)	96,022
23121002	IHC Clearing - Incoming Payment	-	-	-	-	-	-	-	-	-	-	(1,122,372)	(750,090)
23121005	IHC Clearing - Intermediate	(2,738)	(2,738)	(2,738)	-	-	-	-	-	-	-	-	-
	Accounts payable	(71,893,008)	(69,040,874)	(59,172,532)	(87,777,403)	(60,503,919)	(55,466,613)	(77,890,032)	(62,258,680)	(61,379,450)	(66,484,808)	(67,026,683)	(70,260,413)
	Accounts payable external	(27,156,963)	(36,359,009)	(25,901,724)	(42,232,815)	(28,047,748)	(25,770,554)	(36,472,067)	(25,349,748)	(29,802,724)	(27,383,616)	(30,810,994)	(44,934,852)
23410000	A/P - Reconciliation Account	(5,330,715)	(3,307,713)	(4,380,811)	(11,421,861)	(6,934,065)	(6,328,047)	(13,178,374)	(7,717,821)	(8,876,499)	(4,592,167)	(6,808,068)	(10,906,460)
23410100	A/P Intercompany - Reconciliation Account	(8,324,800)	(21,164,666)	(8,671,184)	(16,830,122)	(8,282,051)	(8,296,997)	(10,316,959)	(5,249,914)	(7,305,760)	(7,718,245)	(10,016,691)	(16,905,906)
23410999	A/P - Conversion	-	-	-	-	-	-	-	-	-	-	-	-
23411000	A/P - Pcard	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)
23411001	PCard Distributed-Clearing for Mapped Transactions	(516,409)	(330,313)	(617,217)	(527,100)	(641,381)	(645,087)	(347,795)	(761,058)	(519,725)	(720,006)	(820,345)	(757,792)
23411400	A/P - Gcard Clearing	(6,424,965)	(4,581,127)	(5,229,728)	(6,550,351)	(4,896,186)	(4,969,766)	(4,863,152)	(6,059,220)	(6,497,490)	(7,795,901)	(6,363,784)	(6,500,108)
23411500	A/P - Pcard Clearing	(323)	(7,163)	(8,258)	(345)	(14,310)	(56,097)	(101,900)	(18,942)	(15,193)	(14,219)	(12,643)	(3,024)
23412000	A/P Clearing	8,415	10,516	(937,240)	(937,633)	(132,021)	(169,467)	(14,219)	-	-	-	-	-
23412200	A/P - Contracted Services	(87,967)	(129,183)	(97,908)	(38,691)	(143,234)	(177,632)	(78,550)	-	(86,091)	(73,160)	(118,839)	(96,498)
23430000	A/P - Miscellaneous	(2,356,025)	(2,740,430)	(2,988,237)	(2,676,820)	(2,095,875)	(655,778)	(1,089,985)	(625,385)	(1,023,741)	(1,409,290)	(1,848,429)	(6,720,970)
23430600	A/P - Workbasket Accrual	(1,825,317)	(1,315,273)	(873,966)	(1,243,291)	(2,845,969)	(2,283,073)	(2,763,331)	(2,529,446)	(2,588,397)	(2,001,202)	(2,500,469)	(964,924)
23430700	A/P - Pcard Accrual	(281,474)	(373,683)	(371,147)	(463,125)	(403,533)	(428,805)	(546,225)	(380,528)	(506,352)	(461,286)	(334,951)	(291,146)
23431000	A/P - Misc Global	(1,995,172)	(2,396,555)	(1,703,794)	(1,522,990)	(1,638,637)	(1,739,317)	(3,151,090)	(2,006,611)	(2,377,510)	(2,590,490)	(1,979,635)	(1,782,992)
23435000	A/P - Project Cost Accrual	(1,725)	(2,932)	(1,746)	-	-	-	-	-	(5,142)	(6,829)	(6,317)	(4,211)
23436000	A/P-GRIR Capital Services	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	-	-	-	-	-
	Accounts payable associated companies	(44,736,045)	(32,681,865)	(33,270,808)	(45,544,588)	(32,456,171)	(29,696,060)	(41,417,964)	(36,908,933)	(31,576,726)	(39,101,191)	(36,215,689)	(25,325,561)
23510000	A/P Associated Companies	(3,081,573)	(1,439,856)	6,386,695	(2,855,208)	(1,547,997)	6,619,694	(2,187,754)	(1,631,316)	2,851,890	(1,620,715)	(81,909)	15,407,379
23510041	AP Associated Cos - AWI IOTG	-	-	-	-	-	-	-	-	-	-	-	(33,316)
23520000	A/P Associated Companies - Service Co Bill	(38,934,238)	(28,922,383)	(31,337,440)	(37,680,150)	(28,119,253)	(33,122,426)	(35,783,939)	(32,681,943)	(31,172,894)	(35,046,705)	(31,049,810)	(34,495,451)
23520001	A/P Associated Companies - Service Co Bill	(2,720,235)	(2,319,626)	(8,320,062)	(4,990,717)	(2,770,408)	(3,193,328)	(3,446,272)	(2,595,673)	(3,255,722)	(2,433,771)	(5,083,970)	(6,204,173)
23599999	Intercompany System Clearing	-	-	-	(18,512)	(18,512)	-	-	-	-	-	-	-
	Taxes accrued, including income taxes	(1,188,023)	(1,092,170)	(615,188)	(2,378,372)	(1,471,109)	(1,316,848)	(946,143)	(1,254,024)	(1,785,687)	(965,649)	(1,355,770)	2,185,097
	Accrued federal income tax	59,509	242,878	(266,781)	(1,672,226)	(946,338)	(610,235)	(274,573)	(442,846)	(611,015)	230,861	60,962	3,572,904
23621000	Accrued FIT - Current Year	60,836	244,205	(266,782)	(1,672,227)	(946,340)	(610,236)	(274,575)	(442,847)	(611,017)	230,859	60,961	3,572,903
23622000	Accrued FIT - Prior Years	(1,327)	(1,327)	1	1	1	1	1	1	1	1	1	1
	Accrued state income tax	405,449	351,949	286,111	240,338	289,209	235,246	181,141	127,179	73,251	19,313	(35,170)	(97,420)
23631000	Accrued SIT - Current Year	(42,463)	(95,963)	(684,574)	(737,796)	(688,926)	(742,889)	(796,994)	(850,955)	(904,884)	(958,821)	(1,013,304)	(1,045,525)
23632000	Accrued SIT - Prior Years	447,912	447,912	970,685	978,135	978,135	978,135	978,135	978,135	978,135	978,135	978,135	948,106
	Other accrued taxes	(1,652,981)	(1,686,997)	(634,518)	(946,485)	(813,979)	(941,859)	(852,710)	(938,356)	(1,247,922)	(1,215,823)	(1,381,562)	(1,290,388)
23652000	Accrued Tax - FUTA	(0)	(0)	(0)	(723)	(20,953)	(21,322)	(21,658)	(22,235)	(22,851)	(18,439)	(21,147)	(8,611)
23652100	Accrued Tax - FICA	(1,550,009)	(1,609,890)	(621,014)	(757,406)	(917,377)	(1,083,816)	(904,788)	(1,093,563)	(1,254,717)	(1,379,368)	(1,520,729)	(1,382,354)
23652200	Accrued Tax - SUTA	(2,187)	(1,436)	(17,238)	(301)	(418)	(267)	306	361	476	552	466	776
23652300	Accrued Tax - Payroll Tax Clearing	-	-	(382)	-	-	-	-	-	-	2,535	-	-
23653000	Accrued Tax - Property Tax	(44,010)	(48,530)	(53,037)	(57,557)	(62,076)	(45,740)	(50,260)	(30,085)	(28,666)	(33,565)	(30,869)	(29,012)
23654000	Accrued Tax - Use Tax	(56,774)	(27,142)	57,153	(130,498)	186,845	209,286	123,689	207,165	57,836	212,461	190,716	128,815
	Other current liabilities	(38,275,186)	(40,578,274)	(21,367,685)	(24,206,472)	(27,282,901)	(30,272,795)	(29,379,075)	(31,320,830)	(29,965,663)	(36,366,543)	(39,846,133)	(36,193,329)

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G/L Account	G/L Account Description	1/31/2022 Amount	2/28/2022 Amount	3/31/2022 Amount	4/30/2022 Amount	5/31/2022 Amount	6/30/2022 Amount	7/31/2022 Amount	8/31/2022 Amount	9/30/2022 Amount	10/31/2022 Amount	11/30/2022 Amount	12/31/2022 Amount
24120000	Accrued Vacation Pay	(4,095,241)	(4,095,241)	(3,390,347)	(5,408,160)	(5,408,160)	(3,957,484)	(5,948,697)	(5,948,697)	(3,803,223)	(5,748,206)	(5,748,206)	(1,852,670)
24120200	Accrued Power	(27,276)	(37,361)	(31,247)	(33,172)	(45,070)	(23,745)	(21,256)	(22,608)	(20,962)	(20,981)	(22,550)	(38,218)
24120300	Accrued Legal	(259,386)	(218,271)	(166,612)	(262,611)	(211,921)	(310,183)	(279,193)	(210,245)	(166,924)	(247,393)	(182,611)	(260,872)
24120600	Accrued Wages	(2,745,894)	(2,730,419)	(4,157,272)	(4,630,626)	(5,531,079)	(6,550,036)	(2,331,627)	(3,681,541)	(4,628,680)	(5,167,344)	(6,021,056)	(2,312,656)
24120699	Accrued Wages - Net Adjustments Clearing	(44,787)	(39,784)	18,645	10,198	11,687	32,358	(126,302)	(245,739)	(137,867)	(159,231)	(242,829)	(49,464)
24120700	Accrued Insurance	2,043,327	1,940,299	1,701,882	1,611,205	1,849,037	1,895,292	2,598,117	2,468,626	2,416,380	2,405,711	2,302,565	-
24121100	Accrued Retiree Medical	(49,318)	(60,507)	(36,450)	(47,904)	(59,366)	(72,300)	(84,497)	(96,320)	(113,850)	(126,589)	(138,996)	(148,200)
24121200	Accrued DCP - Contribution	(291,867)	(293,452)	(167,718)	(184,957)	(219,775)	(261,704)	(278,430)	(148,056)	(186,474)	(205,688)	(238,150)	(276,480)
24121300	Accrued Health Savings Account	(2,571)	(450)	-	-	-	(5,513)	-	-	(1,500)	(206)	(1,918)	(80)
24121800	Accrued Severance	(13,450)	(1,306,349)	(989,542)	(808,815)	(731,892)	(657,833)	(575,989)	(500,523)	(346,214)	(340,425)	(997,210)	(1,232,984)
24122700	Accrued Employer 401k Match	(236,110)	(233,387)	(132,751)	(146,100)	(174,696)	(203,751)	(216,722)	(112,682)	(137,547)	(148,710)	(162,932)	(183,161)
24123000	Accrued Incentive Plan Cash	(21,755,605)	(23,577,868)	(5,479,053)	(7,302,211)	(9,124,332)	(10,744,984)	(12,534,390)	(14,318,358)	(16,107,764)	(17,897,171)	(19,686,577)	(20,906,624)
24126300	Accrued Litigation	-	(525,000)	-	-	-	-	-	-	-	-	-	-
24133000	Unclaimed Customer Credits	-	-	-	-	-	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
24133200	Unclaimed A/P Checks	(9,095)	1,435	(9,095)	(13,927)	(13,927)	(14,719)	(22,683)	(24,527)	(24,527)	(23,791)	(23,791)	(23,791)
24133300	Unclaimed Wages	(8,069)	(6,810)	(8,069)	(5,859)	(5,859)	(5,859)	(5,859)	(5,859)	(5,859)	(3,453)	(3,453)	(3,453)
24142006	WH PR - 401k Contributions	(435,796)	(425,229)	-	-	-	-	(404,788)	-	-	(573)	-	(317,082)
24142011	WH PR - Tax Coll Pay SUI	6	61	-	-	-	-	-	-	-	-	-	-
24142012	WH PR - Tax Coll Pay LIT	-	-	-	-	-	-	-	-	-	-	-	-
24142013	WH PR - Tax Coll Pay FICA	0	6,350	0	0	0	-	-	-	-	-	-	-
24142014	WH PR - ESPP	(571,118)	(809,819)	(241,507)	(473,593)	(708,954)	(238,559)	(583,347)	(799,786)	(231,114)	(460,735)	(686,121)	(329,975)
24142100	WH PR - Tax Coll SIT	(6)	154	-	-	-	-	-	-	-	-	-	-
24150000	Operating Lease Current Liability	(1,590,319)	(1,527,183)	(1,457,473)	(1,393,999)	(1,335,187)	(1,280,677)	(1,216,387)	(1,195,630)	(1,160,041)	(1,140,055)	(1,142,144)	(754,688)
24164000	GRIR - Non-inventory	(8,182,611)	(6,639,444)	(6,821,074)	(5,115,944)	(5,573,407)	(7,373,100)	(6,847,026)	(5,978,886)	(4,809,497)	(6,581,705)	(6,350,154)	(7,002,931)
	Regulatory and other long-term liabilities	8,981,990	10,213,996	10,960,159	12,410,239	13,031,838	13,359,708	13,072,580	14,651,252	14,362,617	14,074,209	15,646,978	22,788,040
	Deferred income taxes	1,399,990	1,245,093	1,778,908	3,206,392	2,400,116	2,751,644	2,943,022	3,134,400	3,325,778	3,517,156	3,702,217	4,202,754
	Federal Deferred income taxes long-term	(395,587)	(597,830)	(106,316)	1,280,077	431,098	740,642	890,037	1,039,432	1,188,827	1,338,221	1,489,295	1,668,069
25310000	Deferred FIT Liability – Property	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,136,300)
25311000	Deferred FIT Liability – Non Property	2	2	209,562	1,595,955	746,976	1,056,520	1,205,915	1,355,310	1,504,705	1,654,099	1,805,173	1,973,507
25319000	Deferred FIT Asset - Long Term	3,751,151	3,548,908	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862
	State Deferred income taxes long-term	1,795,577	1,842,923	1,885,223	1,926,316	1,969,018	2,011,001	2,052,985	2,094,968	2,136,952	2,178,935	2,212,922	2,534,685
25321000	Deferred SIT Liability – Non Property	0	0	126,122	167,215	209,917	251,900	293,884	335,867	377,851	419,834	453,821	775,584
25329000	Deferred SIT Asset - Long Term	1,795,577	1,842,923	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101
	Accrued pension expense	21,813,740	23,172,531	22,629,160	22,059,602	23,416,873	22,865,784	22,314,695	23,630,926	23,079,837	22,528,748	23,844,979	23,293,890
26212000	Accrued Pension Expense	20,452,049	21,810,840	21,267,469	20,697,911	22,055,182	21,504,093	20,953,004	22,269,235	21,718,146	21,167,057	22,483,288	21,932,199
26215000	Accrued Pension Expense ERP (SRP)	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691
	Accrued postretirement benefit expense	(3,733,464)	(3,758,010)	(3,068,246)	(3,092,792)	(3,117,338)	(2,628,884)	(2,653,430)	(2,677,976)	(2,702,522)	(2,727,068)	(2,751,614)	(2,776,160)
26221000	Accrued OPEB	(3,406,612)	(3,425,899)	(2,769,387)	(2,788,674)	(2,807,961)	(2,314,248)	(2,333,535)	(2,352,822)	(2,372,109)	(2,391,396)	(2,410,683)	(2,429,970)
26221500	Accrued OPEB Medicare Subsidy	(326,852)	(332,111)	(298,859)	(304,118)	(309,377)	(314,636)	(319,895)	(325,154)	(330,413)	(335,672)	(340,931)	(346,190)
	Operating lease long-term liabilities	(9,780,510)	(9,685,493)	(9,576,372)	(9,481,446)	(9,386,295)	(9,347,318)	(9,250,189)	(9,154,580)	(9,058,959)	(8,963,110)	(8,867,087)	(1,650,926)
26300000	Operating Lease Long-Term Liability	(9,780,510)	(9,685,493)	(9,576,372)	(9,481,446)	(9,386,295)	(9,347,318)	(9,250,189)	(9,154,580)	(9,058,959)	(8,963,110)	(8,867,087)	(1,650,926)
	Other Deferred Credits	(717,766)	(760,125)	(803,290)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
	Other tax liabilities	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
26580000	FIN 48 Reserve - Federal	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456
26581000	FIN 48 Reserve - State	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)
	Other long-term liabilities	(436,249)	(478,608)	(521,773)	-	-	-	-	-	-	-	-	-
26281100	Accrued Defined Contribution SERP	(289,489)	(318,152)	(346,452)	-	-	-	-	-	-	-	-	-
26281200	Accrued 401k Restoration	(146,760)	(160,456)	(175,321)	-	-	-	-	-	-	-	-	-
	Result	**142**	**143**	**16**	**16**	**16**	**16**	**16**	**16**	**16**	**16**	**16**	**15**

Tennessee American Water Company
Docket No. 24-00032
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AWWSC Income Statement as of December 31, 2022

G/L Account	G/L Account Description	Jan-22 Amount	Feb-22 Amount	Mar-22 Amount	Apr-22 Amount	May-22 Amount	Jun-22 Amount	Jul-22 Amount	Aug-22 Amount	Sep-22 Amount	Oct-22 Amount	Nov-22 Amount	Dec-22 Amount	Total 2022 Amount
40310200	OthRev-Rent	($127)	$0	$127	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
40310600	OthRev-Usage Data	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other revenues	**(127)**	**-**	**127**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
45000000	SERVCO Rev OPEX I/C	(21,469,382)	(23,424,471)	(29,609,372)	(17,380,268)	(22,532,514)	(27,133,532)	(20,375,561)	(22,067,554)	(26,291,120)	(21,051,771)	(22,791,845)	(28,142,784)	(282,270,173)
45000001	SERVCO Rev CAPEX I/C	(6,624,822)	(7,821,053)	(7,994,333)	(10,654,462)	(10,461,130)	(8,521,624)	(12,177,600)	(8,976,558)	(8,626,802)	(9,869,256)	(11,575,928)	(13,280,452)	(116,584,020)
45000002	SERVCO Rev MktBsdl/C	(625,064)	(765,840)	(936,385)	(399,270)	(1,003,072)	(1,043,545)	(701,244)	(936,754)	(1,001,129)	(844,938)	(967,552)	(1,782,552)	(11,007,346)
	Management revenues	**(28,719,268)**	**(32,011,364)**	**(38,540,091)**	**(28,434,000)**	**(33,996,716)**	**(36,698,701)**	**(33,254,405)**	**(31,980,865)**	**(35,919,051)**	**(31,765,965)**	**(35,335,326)**	**(43,205,788)**	**(409,861,539)**
	Operating revenues	**(28,719,396)**	**(32,011,364)**	**(38,539,963)**	**(28,434,000)**	**(33,996,716)**	**(36,698,701)**	**(33,254,405)**	**(31,980,865)**	**(35,919,051)**	**(31,765,965)**	**(35,335,326)**	**(43,205,788)**	**(409,861,539)**
51510000	Purchased Power	-	20,102	-	-	-	-	-	-	-	-	-	-	20,102
	Fuel and power	**-**	**20,102**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,102**
	Production costs	**-**	**20,102**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20,102**
50100000	Labor Expense	9,292,496	9,340,772	9,404,560	9,448,287	9,216,443	10,316,437	14,028,050	9,316,739	9,291,984	9,372,063	9,259,986	14,159,976	122,447,794
50100001	Labor ExpenseAccrual	480,976	(15,475)	1,426,853	476,296	897,510	1,018,958	(4,218,410)	1,349,914	947,140	538,663	853,691	(3,708,630)	47,488
50100002	Labor Expense - I/C	-	-	-	-	-	2,822	6,319	61	6,871	1,718	4,810	14,577	37,178
50109900	Labor Cap Credits	-	-	-	-	-	-	(6,319)	6,319	(16,217)	(4,866)	661	(3,625)	(24,047)
50110000	Labor NS OT -Natural	114,801	130,823	155,673	133,656	127,222	124,351	228,583	155,952	162,417	180,693	154,399	200,799	1,869,370
50120000	Labor OT - Natural	18,406	(138)	80	300	-	9,589	9,350	-	9,580	(294)	6	13,406	60,284
50171000	Annual Perform Plan	1,823,158	1,822,263	1,823,157	1,823,157	1,823,158	1,620,651	1,789,406	1,789,406	1,789,407	1,789,406	1,789,406	1,223,154	20,905,730
50171800	Comp Exp - RSU/PSU	-	-	7,699,130	(5,507,350)	-	4,061,923	-	-	3,873,825	-	-	5,549,207	15,676,734
50185000	Severance	(27,485)	1,454,063	75,708	(7,377)	57,822	2,864	89,225	36,159	(17,768)	48,718	855,468	514,740	3,082,139
	Salaries and wages	**11,702,352**	**12,732,309**	**20,585,161**	**6,366,969**	**12,122,156**	**17,157,596**	**11,926,205**	**12,654,549**	**16,047,239**	**11,926,103**	**12,918,427**	**17,963,605**	**164,102,670**
50610000	Pension Expense	541,852	549,569	543,371	569,558	551,089	551,281	551,519	551,093	551,548	551,204	551,412	552,064	6,615,560
50610100	Pension Cap Credits	-	-	-	-	-	-	(430)	430	-	-	-	-	-
50630000	Pension Expense-SERP	-	-	-	-	-	-	-	152,769	-	-	-	-	152,769
	Pension expense	**541,852**	**549,569**	**543,371**	**569,558**	**551,089**	**551,281**	**551,089**	**704,292**	**551,548**	**551,204**	**551,412**	**552,064**	**6,768,329**
50510000	OPEB Expense	18,858	19,514	17,952	17,966	18,323	18,342	18,377	17,238	18,034	18,006	18,037	18,112	218,759
50510100	OPEB Cap Credits	-	-	-	-	-	-	(42)	42	-	-	-	-	-
50550000	Group Insur Expense	1,628,251	1,522,943	1,733,406	1,565,351	1,623,935	1,618,646	1,552,315	1,660,541	1,612,197	1,548,175	1,592,484	1,624,397	19,282,641
50550100	Group Ins Cap Credts	-	-	-	-	-	-	(1,007)	1,007	(338)	(1,076)	113	(758)	(2,058)
50560000	Health Save Acct Exp	234,884	(621)	(19,969)	1,688	563	9,450	(4,763)	750	3,375	(731)	3,212	37	227,873
	Group insurance expe	**1,881,993**	**1,541,835**	**1,731,389**	**1,585,005**	**1,642,820**	**1,646,438**	**1,564,881**	**1,679,578**	**1,633,268**	**1,564,374**	**1,613,846**	**1,641,789**	**19,727,216**
50421000	401k Expense	323,702	294,365	536,288	308,972	320,591	320,613	302,727	325,404	304,467	283,030	268,608	284,784	3,873,550
50421100	401k Exp Cap Credits	-	-	-	-	-	-	(126)	126	(499)	(195)	26	(138)	(805)
50422000	DCP Expense	387,938	367,362	430,613	390,338	403,627	414,324	389,040	426,875	414,688	393,411	400,076	409,951	4,828,243
50422100	DCP Exp Cap Credits	-	-	-	-	-	-	-	-	(851)	(255)	35	(181)	(1,253)
50423000	ESPP Expense	-	109,093	-	-	132,945	-	-	157,521	-	-	133,316	50,033	582,908
50424000	DCP Restoration Exp	22,252	28,663	28,300	(79,215)	-	-	-	-	-	-	-	-	-
50425000	401k Restoration Exp	11,903	13,696	14,865	(40,464)	-	-	-	-	-	-	-	-	-
50426000	Retiree Medical Exp	12,718	11,433	(24,057)	11,454	11,462	12,934	12,197	11,823	17,530	12,739	12,407	9,205	111,843
50450000	Other Welfare	19,445	37,811	35,741	53,976	36,916	206,022	104,516	35,859	143,507	39,716	296,716	48,190	1,058,414
50451000	Employee Awards	2,205	16,265	15,133	11,229	5,116	15,968	2,387	15,826	10,521	37,901	22,369	56,090	211,010
50452000	Emp Physical Exams	2,420	-	2,835	-	-	544	-	-	319	293	-	400	6,810
50456000	Tuition Aid	37,391	8,287	17,808	35,789	18,109	72,287	23,468	2,530	10,840	8,752	(1,505)	26,278	260,034
50457000	Training	14,109	23,319	52,468	38,454	77,558	10,624	55,528	34,716	36,267	90,830	(38,162)	255,173	650,883
50458000	Referral Bonus	-	2,672	1,557	-	-	1,524	1,083	1,537	1,529	3,142	-	3,019	16,063
	Other benefits	**834,082**	**912,965**	**1,111,550**	**730,533**	**1,006,324**	**1,054,839**	**890,820**	**1,012,216**	**938,317**	**869,364**	**1,093,885**	**1,142,804**	**11,597,700**
	Employee-related cos	**14,960,280**	**15,736,678**	**23,971,471**	**9,252,064**	**15,322,389**	**20,410,154**	**14,932,996**	**16,050,635**	**19,170,373**	**14,911,044**	**16,177,571**	**21,300,262**	**202,195,916**
53110000	Contr Svc-Eng	-	-	-	2,394	-	-	-	25,091	-	11,570	-	21,177	60,232
53150000	Contr Svc-Other	2,719,660	4,120,981	4,754,479	4,454,717	7,515,771	4,496,686	5,800,189	4,005,191	5,183,481	6,864,732	7,771,404	9,102,606	66,789,896
53151000	Contr Svc-Temp EE	159,208	85,332	138,427	147,947	121,507	86,539	54,740	93,255	142,586	119,968	100,217	149,788	1,399,513
53152000	Contr Svc-Lab Testng	(27,097)	(34,264)	(8,259)	(12,542)	(17,203)	(13,965)	(10,937)	(26,697)	(18,001)	(23,601)	(20,059)	(6,955)	(219,579)
53153000	Contr Svc-Accounting	52,044	128,533	143,481	183,127	14,960	72,599	48,437	60,392	40,053	94,685	(55,049)	30,483	813,745
53154000	Contr Svc-Audit Fees	221,903	130,885	72,446	15,214	198,950	98,303	91,325	447,552	66,124	48,105	100,356	299,874	1,791,037
53155000	Contr Svc-Legal	69,472	96,882	201,309	111,018	53,593	198,857	124,269	117,304	252,693	30,085	159,490	103,261	1,518,232
53157000	Contr Svc-Outplacemt	-	-	10,200	(6,500)	(3,700)	-	-	-	-	14,200	10,000	(20,000)	4,200
53159000	Contr Srvc-CSP	18,000	16,200	-	-	(34,200)	-	-	-	-	-	-	-	-
53159100	Contr Svc-Hdwr Svcs	204,250	217,734	144,579	204,367	217,647	225,470	252,232	431,946	356,897	722,904	665,311	613,876	4,257,214
53185000	Contr Svc-Interco	168,049	168,049	168,049	168,049	168,049	168,049	(40,714)	178,118	178,118	178,118	178,118	178,118	1,858,168
	Contracted services	**3,585,489**	**4,930,332**	**5,624,710**	**5,267,791**	**8,235,373**	**5,332,538**	**6,319,541**	**5,332,151**	**6,201,952**	**8,060,765**	**8,909,788**	**10,472,228**	**78,272,657**
52532000	Electricity	56,617	42,037	57,384	50,973	54,380	42,166	44,654	51,721	52,605	47,132	45,099	43,707	588,476
52546000	Grounds Keeping	2,242	801	630	392	630	2,427	468	8,546	1,245	1,109	743	3,679	22,910
52548000	Heating Oil/Gas	2,994	6,985	3,053	1,300	3,258	(1,595)	55	46	60	53	53	54	16,315
52550000	Janitorial	7,067	12,001	17,421	13,381	3,162	5,017	5,558	9,802	9,794	3,937	12,920	7,316	107,375
52571000	Security Svc	9,280	9,280	9,280	9,280	21,755	21,755	19,614	9,280	9,280	10,520	17,721	34,649	181,692
52578000	Trash Removal	968	614	13,942	623	1,208	998	378	482	(9,757)	1,888	12,203	10,473	34,020
52583000	Water & WW	732	669	843	695	650	728	313	661	604	336	336	53	6,620
	Building Maintenance	**79,899**	**72,387**	**102,552**	**76,643**	**85,043**	**71,496**	**71,040**	**80,537**	**63,829**	**64,976**	**89,074**	**99,932**	**957,408**
52574000	Telephone	1,217,694	(533,950)	356,537	340,155	300,667	365,386	250,379	339,447	405,559	361,087	289,450	978,162	4,670,575
52574100	Cell Phone	66,494	82,099	90,983	29,200	149,346	110,916	107,503	124,232	167,613	112,324	31,816	101,821	1,174,348
52574200	Data Lines AG	(794,698)	848,984	67,882	34,003	40,776	49,182	54,002	52,060	45,342	49,449	(15,928)	20,317	451,371
52574300	Wireless Serv 1st	28,577	29,662	24,035	(6,576)	12,374	14,232	17,245	16,316	25,043	16,178	12,353	24,850	214,290
	Telecommunication ex	**518,067**	**426,796**	**539,437**	**396,782**	**503,164**	**539,716**	**429,130**	**532,055**	**643,556**	**539,038**	**317,691**	**1,125,150**	**6,510,583**
52562500	Overnight Shippng	13,243	17,169	19,545	26,179	17,969	22,601	12,811	22,859	19,595	33,872	19,509	32,899	258,250
52566000	Postage	2,119	37,091	25,270	4,387	62,349	19,553	(246)	34,637	157	20,351	9,243	129	215,039

Tennessee American Water Company
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G/L Account	G/L Account Description	Jan-22 Amount	Feb-22 Amount	Mar-22 Amount	Apr-22 Amount	May-22 Amount	Jun-22 Amount	Jul-22 Amount	Aug-22 Amount	Sep-22 Amount	Oct-22 Amount	Nov-22 Amount	Dec-22 Amount	Total 2022 Amount
52566700	Printing	1,718	1,340	(1,084)	946	3,345	(137)	3,560	589	(1,436)	1,317	5,863	(1,924)	14,098
	Postage, printing an	**17,081**	**55,601**	**43,731**	**31,512**	**83,662**	**42,017**	**16,125**	**58,085**	**18,315**	**55,540**	**34,614**	**31,104**	**487,386**
52512500	Books&Publications	215	86	77	257	-	263	-	2,037	244	114	55,125	175	58,593
52526100	Credit Line Fees I/C	-	-	-	-	22,586	271,560	492,178	107,414	108,291	146,437	133,503	121,055	1,403,024
52562000	Office Supplies	277,055	26,944	8,130	28,590	9,392	15,286	5,834	18,019	55,823	17,564	128,325	22,035	612,995
52571500	Software Licenses	1,581,171	1,260,475	1,299,395	4,250,761	588,083	1,363,664	1,121,181	1,659,845	768,076	1,042,150	1,848,071	2,351,982	19,134,854
52582000	Uniforms	469	142	424	508	628	12	(20,921)	(179)	264	365	593	-	(17,697)
52599800	PCard Undistributed	(314)	1,754	(6,264)	21,558	(3,227)	15,090	(3,172)	(15,805)	13,138	(16,186)	14,742	(20,527)	784
	Office supplies and	**1,858,595**	**1,289,400**	**1,301,761**	**4,301,673**	**617,461**	**1,665,875**	**1,595,100**	**1,771,330**	**945,836**	**1,190,443**	**2,180,359**	**2,474,720**	**21,192,554**
52534000	Employee Expenses	11,483	75,196	146,551	147,128	199,868	165,944	123,576	255,573	196,962	177,439	159,490	175,755	1,834,965
52534200	Conferences & Reg	11,034	325	10,398	7,201	11,834	11,554	2,400	10,580	5,457	9,364	3,469	30,750	114,366
52535000	Meals Deductible	44,503	14,830	74,969	43,346	79,427	62,226	69,694	65,149	77,240	84,145	67,852	92,949	776,330
52535100	Meals Nondeductible	3,413	12,628	(15,331)	623	(1,441)	252	178	-	1,347	351	(259)	4,552	6,313
52567000	Relocation Expenses	-	37	1,444	5,732	60,298	67,887	75,869	3,960	371,729	34,745	37,610	694	660,003
	Employee related exp	**70,433**	**103,016**	**218,031**	**204,029**	**349,986**	**307,864**	**271,716**	**335,263**	**652,734**	**306,043**	**268,161**	**304,699**	**3,391,977**
52000000	M&S Expense (O&M)	2,574	17,077	26,097	89,005	(169,441)	7,288	37,601	36,484	16,027	23,151	69,894	105,974	261,731
52001600	M&S Oper AG	118	-	-	-	-	5	4,942	52	-	-	129	65	5,311
52500000	Misc Expense (O&M)	(79,983)	(77,100)	(836,980)	(85,176)	(96,251)	418,939	695,764	(62,547)	336,416	(997,016)	(130,073)	(1,857,494)	(2,771,500)
52513200	Business Development	-	55,605	-	-	798	41,896	98	29,277	(66,837)	28,974	1,197	29,812	120,819
52514000	Charitb Contr Deduct	-	-	-	-	-	-	-	-	-	-	-	500	500
52514700	Community Partnrshps	-	-	-	-	-	-	-	1,750	-	-	-	600	2,350
52514901	Cust Edu Comm-Reg	370	439	150	-	369	222	75	-	-	-	-	-	1,625
52514905	Cust Edu Comm-Printd	-	-	5,844	-	11,729	-	10,313	-	10,625	-	10,625	15,938	65,073
52514907	Cust Edu-Press Rls	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	8,358	7,500	90,858
52514910	Cust Edu-OnlinDevPrd	3,379	-	4,750	8,935	7,936	13,042	5,030	10,808	-	-	-	1,669	55,548
52515000	Commun Relations-E	-	-	-	-	-	-	-	-	-	10,851	140	1,402	12,392
52515001	Commun Relations-S	-	-	-	-	-	-	84	-	-	1,129	-	-	1,213
52522000	Community Relations	5,000	-	22,371	-	-	(22,371)	-	2,923	-	-	2,539	10,089	20,551
52524000	Co Dues/Mmbrshp Ded	104,627	139,697	55,119	46,884	120,658	49,914	69,127	90,753	67,450	178,415	59,466	40,669	1,022,779
52527000	Directors Fees	315,667	8,891	1,292	288,167	1,292	1,292	271,580	1,292	1,292	260,898	1,292	1,292	1,154,247
52527100	Directors Expenses	24,211	4,740	36,794	5,597	28,595	32,428	-	6,390	(760)	26,186	24,536	818	189,533
52540000	Amort Bus Svc ProjXp	-	12,500	-	-	-	-	-	-	-	-	-	-	12,500
52548100	Hiring Costs	399	1,501	(185)	1,480	1,518	49,248	(29,160)	9,451	66,338	(20,088)	2,936	42,500	125,938
52549000	Injuries and Damages	-	525,000	(360,166)	-	-	-	-	24,500	-	-	-	16,000	205,334
52554500	Lab Supplies	38,948	76,865	106,657	83,473	124,515	96,593	9,349	122,523	81,691	116,217	102,542	116,712	1,076,085
52564000	Penalties Non-deduct	(45)	(34)	-	116	366	-	239	(216)	-	199	167	22	815
52568000	Research & Develop	2,824	(5,993)	(241,664)	1,877	4,210	571	(33,828)	(4,759)	(2,672)	3,009	1,889	(63,951)	(338,487)
52585000	Discounts Available	(6,677)	(4,375)	(4,663)	(4,011)	(6,466)	(8,544)	(2,829)	(3,910)	(4,089)	(2,335)	(3,602)	(30,169)	(81,671)
	Miscellaneous expens	**418,912**	**762,314**	**(1,177,084)**	**443,847**	**37,327**	**688,022**	**1,045,885**	**272,269**	**512,981**	**(362,912)**	**152,034**	**(1,560,052)**	**1,233,544**
54110000	Rents-Real Prop	108,666	74,018	128,617	166,926	130,100	156,297	25,369	182,987	98,403	30,698	111,126	1,815,961	3,029,168
54115000	Rents-Real Prop I/C	388,251	388,251	471,617	416,039	416,039	416,039	405,612	405,612	496,360	435,861	435,861	435,861	5,111,404
54140000	Rents-Equip	(90,017)	114,290	48,407	57,534	39,265	5,487	1,202	2,924	1,065	7,218	30,416	6,447	224,239
	Rents	**406,899**	**576,559**	**648,641**	**640,500**	**585,405**	**577,823**	**432,182**	**591,524**	**595,828**	**473,777**	**577,403**	**2,258,270**	**8,364,810**
55000000	Transportation (O&M)	-	-	347	349	1,252	476	(17,690)	248	563	143	437	2,483	(11,390)
55000100	Trans Cap Credits	-	-	-	-	-	-	(518)	518	-	-	-	-	-
55010100	Trans Lease Costs	(13,973)	4,389	4,155	(12,027)	178	7,218	9,132	(1,440)	332	10,590	2,282	(26,138)	(15,303)
55010200	Trans Lease Fuel	1,551	2,699	4,274	(376)	7,074	5,789	(593)	3,694	5,680	1,464	825	8,160	40,240
55010300	Trans Lease Maint	2,456	6,207	1,881	(506)	2,096	10,621	(1,828)	3,074	1,434	(258)	(943)	2,721	26,953
55010400	Trans Emp Reimb Co	89	302	-	-	216	207	47	91	-	-	-	-	953
55010500	Tran Reimb NonAW Veh	7,016	4,303	6,323	9,989	11,181	12,156	21,229	11,789	13,186	19,246	16,571	29,079	162,070
	Transportation	**(2,861)**	**17,900**	**16,980**	**(2,570)**	**21,997**	**36,468**	**9,780**	**17,973**	**21,195**	**31,185**	**19,172**	**16,305**	**203,523**
	Operating supplies a	**6,952,514**	**8,234,305**	**7,318,760**	**11,360,207**	**10,519,417**	**9,261,818**	**10,190,499**	**8,991,188**	**9,656,226**	**10,358,855**	**12,548,297**	**15,222,357**	**120,614,442**
57010000	Uncoll Accts Exp	-	-	-	11,421	-	(30,697)	-	-	28,542	-	-	(7,050)	2,216
	Uncollectible accoun	**-**	**-**	**-**	**11,421**	**-**	**(30,697)**	**-**	**-**	**28,542**	**-**	**-**	**(7,050)**	**2,216**
52573000	Cust Acctg-Collectns	747,550	1,200,836	881,143	913,222	907,109	964,460	1,050,231	1,072,814	1,022,271	1,038,217	1,048,257	1,015,376	11,861,486
52573100	Cust Acctg-Forms	413,400	427,449	393,764	351,860	385,166	379,096	381,441	442,335	556,627	48,254	356,446	350,301	4,486,139
52573200	Cust Acctg-Postage	1,070,257	1,125,230	1,218,436	1,087,149	1,119,148	907,355	1,302,010	1,186,067	1,180,937	1,269,929	1,183,190	1,200,756	13,850,464
	Customer accounting,	**2,231,208**	**2,753,515**	**2,493,343**	**2,352,231**	**2,411,423**	**2,250,911**	**2,733,682**	**2,701,216**	**2,759,835**	**2,356,399**	**2,587,893**	**2,566,433**	**30,198,089**
55110000	Ins Vehicle	1,379	5,465	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	3,422	41,064
55710000	Ins General Liabilty	336,243	418,054	377,148	377,806	378,868	398,770	383,751	384,688	385,181	380,804	371,618	381,758	4,574,690
55720000	Ins Work Comp	102,128	96,042	99,085	100,751	99,085	106,178	100,757	100,166	101,797	101,298	100,726	101,605	1,209,617
55720100	Ins W/C Cap Credits	-	-	-	-	-	-	(122)	122	-	-	-	-	-
55730000	Ins Other	21,480	22,438	27,003	21,959	23,949	24,501	23,761	26,612	23,967	23,867	23,865	23,865	287,268
55735000	Ins Other - I/C	52,233	47,178	52,233	83,466	165,616	160,274	165,616	165,616	160,274	165,616	160,274	165,616	1,544,014
55740000	Ins Property	15,629	18,242	16,936	16,936	16,936	21,119	17,633	17,633	17,633	19,929	17,633	17,633	213,891
	Insurance other than	**529,092**	**607,419**	**575,827**	**604,341**	**687,877**	**714,264**	**694,819**	**698,260**	**692,273**	**694,936**	**677,538**	**693,900**	**7,870,545**
62502600	Misc Maint AG	1,215,662	1,139,571	1,146,514	1,165,694	2,208,108	1,284,263	2,492,839	1,141,052	1,480,192	1,509,039	1,419,785	2,102,483	18,305,202
	Maintenance supplies	**1,215,662**	**1,139,571**	**1,146,514**	**1,165,694**	**2,208,108**	**1,284,263**	**2,492,839**	**1,141,052**	**1,480,192**	**1,509,039**	**1,419,785**	**2,102,483**	**18,305,202**
88121000	CAP Move-NUP	-	-	-	-	-	-	-	(35,327)	-	-	-	-	(35,327)
88121800	CAP Move-NUP-CWIP	-	(27)	-	-	-	-	-	(23,180)	-	-	-	-	(23,207)
88900000	CAP Move-Settlement	-	27	-	-	-	-	-	58,507	-	-	-	-	58,534
	Capital movements	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Operation and mainte	**25,888,756**	**28,491,590**	**35,505,914**	**24,745,958**	**31,149,213**	**33,890,712**	**31,044,834**	**29,582,350**	**33,787,441**	**29,830,273**	**33,411,084**	**41,878,385**	**379,206,511**
68011100	Depr - Vehicles	-	-	-	-	-	80	179	2	205	55	161	442	1,125

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Income Statement as of December 31, 2022

G/L Account	G/L Account Description	Jan-22 Amount	Feb-22 Amount	Mar-22 Amount	Apr-22 Amount	May-22 Amount	Jun-22 Amount	Jul-22 Amount	Aug-22 Amount	Sep-22 Amount	Oct-22 Amount	Nov-22 Amount	Dec-22 Amount	Total 2022 Amount
68011110	Depr - Cap Credits	-	-	-	-	-	-	(179)	179	-	-	-	-	-
68011200	Depr Exp-NUP	1,468,286	1,543,276	1,765,650	2,652,645	1,996,254	1,891,741	1,510,358	1,652,095	1,470,781	1,441,525	1,437,482	1,463,355	20,293,448
	Depreciation	**1,468,286**	**1,543,276**	**1,765,650**	**2,652,645**	**1,996,254**	**1,891,821**	**1,510,358**	**1,652,277**	**1,470,986**	**1,441,581**	**1,437,643**	**1,463,797**	**20,294,573**
	Depreciation and amo	**1,468,286**	**1,543,276**	**1,765,650**	**2,652,645**	**1,996,254**	**1,891,821**	**1,510,358**	**1,652,277**	**1,470,986**	**1,441,581**	**1,437,643**	**1,463,797**	**20,294,573**
68520000	Property Taxes	4,519	4,519	4,519	4,519	4,519	4,519	4,519	4,519	7,932	4,899	4,899	4,899	58,784
68532000	FUTA	41,648	12,967	2,919	1,332	955	1,095	1,509	1,457	1,778	(3,431)	3,526	(11,852)	53,902
68532100	FUTA Cap Credits	-	-	-	-	-	-	-	-	-	-	-	3	3
68533000	FICA	972,852	1,531,105	864,800	786,603	775,786	816,880	719,852	766,485	743,248	669,551	669,857	613,511	9,930,529
68533100	FICA Cap Credits	-	-	-	-	-	-	(485)	485	(1,209)	(358)	9	(264)	(1,821)
68535000	SUTA	193,954	170,809	235,107	18,495	(9,439)	14,828	13,438	8,502	5,280	10,628	8,813	14,398	684,813
68535100	SUTA Cap Credits	-	-	-	-	-	-	-	-	-	(83)	-	(56)	(139)
68543000	Othr Taxes &Licenses	153,790	76,211	76,211	149,368	82,581	82,717	36,836	36,788	36,697	37,062	37,666	37,698	843,625
	General taxes	**1,366,763**	**1,795,611**	**1,183,556**	**960,318**	**854,403**	**920,040**	**775,669**	**818,236**	**793,726**	**718,268**	**724,770**	**658,336**	**11,569,697**
	Operating expenses,	**28,723,805**	**31,830,478**	**38,455,121**	**28,358,921**	**33,999,870**	**36,702,573**	**33,330,862**	**32,052,862**	**36,052,153**	**31,990,121**	**35,573,497**	**44,000,518**	**411,070,781**
	Operating Income (lo	**4,409**	**(180,886)**	**(84,842)**	**(75,079)**	**3,154**	**3,872**	**76,457**	**71,997**	**133,102**	**224,156**	**238,171**	**794,730**	**1,209,242**
81815100	Int Inc-ST ins	(102,311)	84,347	(26,639)	(46,161)	(106,667)	(100,326)	(179,702)	(240,930)	(238,617)	(331,185)	(359,205)	(448,372)	(2,095,767)
	Interest income	**(102,311)**	**84,347**	**(26,639)**	**(46,161)**	**(106,667)**	**(100,326)**	**(179,702)**	**(240,930)**	**(238,617)**	**(331,185)**	**(359,205)**	**(448,372)**	**(2,095,767)**
81035000	Int Capital Lse I/C	72,898	71,509	69,926	90,058	71,995	65,590	71,799	138,076	74,795	76,271	81,713	348,621	1,233,250
	Interest on long-ter	**72,898**	**71,509**	**69,926**	**90,058**	**71,995**	**65,590**	**71,799**	**138,076**	**74,795**	**76,271**	**81,713**	**348,621**	**1,233,250**
	Interest, net	**(29,413)**	**155,857**	**43,287**	**43,896**	**(34,673)**	**(34,736)**	**(107,903)**	**(102,854)**	**(163,822)**	**(254,914)**	**(277,492)**	**(99,751)**	**(862,517)**
	Other Income (Expens	**(29,413)**	**155,857**	**43,287**	**43,896**	**(34,673)**	**(34,736)**	**(107,903)**	**(102,854)**	**(163,822)**	**(254,914)**	**(277,492)**	**(99,751)**	**(862,517)**
	Income (loss) before	**(25,004)**	**(25,029)**	**(41,555)**	**(31,183)**	**(31,519)**	**(30,864)**	**(31,446)**	**(30,856)**	**(30,720)**	**(30,758)**	**(39,321)**	**694,979**	**346,725**
69011000	FIT-Current	(60,836)	(183,369)	509,659	1,405,445	(829,541)	168,279	168,719	168,273	168,169	168,198	169,899	(226,663)	1,626,232
	Current federal inco	**(60,836)**	**(183,369)**	**509,659**	**1,405,445**	**(829,541)**	**168,279**	**168,719**	**168,273**	**168,169**	**168,198**	**169,899**	**(226,663)**	**1,626,232**
69021000	SIT-Current	42,463	53,500	65,838	53,223	54,783	53,963	54,105	53,962	53,928	53,938	54,483	32,221	626,406
	Current state income	**42,463**	**53,500**	**65,838**	**53,223**	**54,783**	**53,963**	**54,105**	**53,962**	**53,928**	**53,938**	**54,483**	**32,221**	**626,406**
	Current income taxes	**(18,373)**	**(129,869)**	**575,497**	**1,458,667**	**(774,758)**	**222,242**	**222,824**	**222,234**	**222,098**	**222,136**	**224,382**	**(194,442)**	**2,252,638**
	Current income taxes	**(18,373)**	**(129,869)**	**575,497**	**1,458,667**	**(774,758)**	**222,242**	**222,824**	**222,234**	**222,098**	**222,136**	**224,382**	**(194,442)**	**2,252,638**
69065000	Def FIT-Other	79,711	202,243	(491,514)	(1,386,393)	848,979	(149,395)	(149,395)	(149,395)	(149,395)	(149,395)	(151,074)	(178,352)	(1,823,373)
	Deferred federal inc	**79,711**	**202,243**	**(491,514)**	**(1,386,393)**	**848,979**	**(149,395)**	**(149,395)**	**(149,395)**	**(149,395)**	**(149,395)**	**(151,074)**	**(178,352)**	**(1,823,373)**
69073500	Def SIT-Other	(36,476)	(47,346)	(42,300)	(41,092)	(42,703)	(41,983)	(41,983)	(41,983)	(41,983)	(41,983)	(33,987)	(322,185)	(776,005)
	Deferred state incom	**(36,476)**	**(47,346)**	**(42,300)**	**(41,092)**	**(42,703)**	**(41,983)**	**(41,983)**	**(41,983)**	**(41,983)**	**(41,983)**	**(33,987)**	**(322,185)**	**(776,005)**
	Deferred taxes	**43,235**	**154,897**	**(533,814)**	**(1,427,485)**	**806,277**	**(191,378)**	**(191,378)**	**(191,378)**	**(191,378)**	**(191,378)**	**(185,061)**	**(500,537)**	**(2,599,379)**
	Provision for income	**24,862**	**25,028**	**41,683**	**31,183**	**31,519**	**30,864**	**31,446**	**30,856**	**30,720**	**30,758**	**39,321**	**(694,979)**	**(346,741)**
	Net income (loss)	**(142)**	**(1)**	**127**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**	**(0)**	**1**	**(15)**

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Balance Sheet - 2023

G/L Account	G/L Account Description	1/31/2023 Amount	2/28/2023 Amount	3/31/2023 Amount	4/30/2023 Amount	5/31/2023 Amount	6/30/2023 Amount	7/31/2023 Amount	8/31/2023 Amount	9/30/2023 Amount	10/31/2023 Amount	11/30/2023 Amount	12/31/2023 Amount
	[-] ASSETS	$127,803,171	$119,627,049	$201,804,410	$106,139,741	$109,919,032	$216,853,050	$106,489,787	$99,839,453	$112,533,443	$116,339,903	$110,664,739	$122,772,459
	[-] Total Property Plant & Equipment	28,426,508	27,435,278	26,037,257	25,407,852	24,153,207	22,797,830	21,649,948	20,565,331	22,455,524	25,226,575	24,239,498	22,548,961
	[-] Non-Utility Property, net	28,426,508	27,435,278	26,037,257	25,407,852	24,153,207	22,797,830	21,649,948	20,565,331	22,455,524	25,226,575	24,239,498	22,548,961
	[-] Non-utility Property	76,513,673	76,648,281	74,040,216	74,526,116	74,526,116	72,767,924	72,865,176	72,883,971	73,584,712	77,373,531	77,861,397	75,533,064
12120000	Non-Utility Property - Buildings	638,967	638,967	638,967	638,967	638,967	638,967	639,187	639,187	638,967	638,967	638,967	638,967
12130003	Non-Utility Property - Capital Lease 3yr	12,191,991	12,191,991	11,793,910	11,822,187	11,822,187	11,822,187	11,822,187	11,822,187	9,765,155	12,362,369	12,362,369	12,619,341
12130004	Non-Utility Property - Capital Lease 4yr	5,853,335	5,853,335	5,228,998	5,228,998	5,228,998	4,960,255	4,960,255	4,960,255	4,720,567	5,481,974	5,481,974	5,784,200
12130005	Non-Utility Property - Capital Lease 5yr	17,004,646	17,004,646	16,341,668	16,799,291	16,799,291	16,729,118	16,759,631	16,769,709	16,803,270	16,956,972	16,956,972	16,192,906
12130007	Non-Utility Property - Capital Lease 7yr	35,553,906	35,606,932	35,442,482	35,442,482	35,442,482	35,442,482	35,449,061	35,457,778	35,457,778	35,457,778	35,457,778	35,333,269
12130010	Non-Utility Property - Capital Lease 10yr	845,232	926,814	592,337	592,337	592,337	610,311	625,819	625,819	625,819	691,582	691,582	691,582
12130015	Non-Utility Property - Capital Lease 15yr	585,099	585,099	161,357	161,357	161,357	161,357	205,789	205,789	205,789	205,789	205,789	205,789
12140000	Non-Utility Property - Leasehold Improvement	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370
12150000	Non-Utility Property - Other 10 Yr	403,904	403,904	403,904	403,904	403,904	403,904	403,904	403,904	403,904	403,904	403,904	403,904
12150010	Non-Utility Property - Other 5yr	96,944	96,944	96,944	96,944	96,944	96,944	96,944	96,944	96,944	96,944	96,944	(3,848,312)
12150050	Non-Utility Property - Other Software	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)	(356,791)
12150080	Non-Utility Property - Other Enterprise	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	-	-	-	-	-	2,558	2,558
12180000	Non-Utility Property - CWIP	(23,180)	(23,180)	(23,180)	(23,180)	(23,180)	(23,180)	(23,180)	(23,180)	2,940,940	3,151,673	3,636,981	5,583,280
	[-] Accumulated depreciation	(48,087,164)	(49,213,003)	(48,002,959)	(49,118,264)	(50,372,909)	(49,970,093)	(51,215,228)	(52,318,640)	(51,129,188)	(52,146,956)	(53,621,899)	(52,984,102)
12200000	Non-Utility Property - Accum Depreciation	(13,611,996)	(14,052,652)	(13,794,169)	(14,205,976)	(14,772,377)	(13,751,911)	(14,306,708)	(14,718,511)	(12,906,569)	(13,227,360)	(14,010,445)	(14,450,136)
12210000	Non-Utility Property - Accum Amortization Cap Lse	(34,475,168)	(35,160,351)	(34,208,790)	(34,912,288)	(35,600,532)	(36,218,182)	(36,908,519)	(37,600,130)	(38,222,619)	(38,919,597)	(39,611,454)	(38,533,966)
	[-] Total Current Assets	93,091,287	85,971,036	173,452,013	72,650,740	77,753,932	191,552,698	76,052,670	76,910,174	87,811,112	88,913,839	84,293,184	97,906,258
	[-] Cash and cash equivalents	(1,245,725)	(587,055)	(848,668)	(741,522)	(473,640)	(264,773)	(413,035)	(737,390)	(763,024)	(2,803,915)	(285,058)	(352,263)
13140103	PNC AWCC-Accounts Payable - Outbound Check	(1,233,998)	(566,618)	(336,911)	(346,445)	(453,394)	(240,543)	(381,030)	(716,284)	(742,752)	(2,788,252)	(496,974)	(549,013)
13140202	PNC AWCC-Payroll - Outbound ACH	(2,298)	(972)	(493,822)	(380,788)	(15)	(749)	(1,574)	-	(1,672)	-	(910)	-
13140203	PNC AWCC-Payroll - Outbound Check	(9,430)	(19,465)	(17,934)	(14,289)	(20,231)	(23,481)	(30,431)	(21,106)	(18,600)	(15,664)	(8,286)	(24,361)
13199004	Cash Clearing - MI's	-	-	-	-	-	-	-	-	-	-	221,112	221,112
	[-] Accounts receivable, net	63,162,659	54,257,739	140,839,240	40,552,419	45,807,721	155,868,936	43,715,440	38,743,298	54,964,620	59,228,463	55,953,183	74,485,094
	[-] Receivable from affiliated companies	62,910,664	53,763,887	138,835,261	39,962,461	45,509,353	155,386,773	43,500,347	38,371,065	54,466,275	58,581,897	55,535,039	73,904,971
14510000	A/R Assoc Cos - Miscellaneous	3,677,719	304,759	(1,542,574)	1,028,152	338,672	(681,746)	651,662	25,091	(18,349,049)	504,585	1,439,572	5,411,485
14510041	AR Associated Cos - AWI IOTG	644,646	644,646	644,646	644,646	644,646	644,646	644,646	644,646	644,646	644,646	644,646	-
14510100	A/R Assoc Cos - Reconciliation Account	28,116,830	20,072,849	6,375,167	7,509,556	7,626,942	6,425,239	6,416,894	5,132,822	22,055,914	4,386,151	5,428,636	9,424,303
14511000	A/R Assoc Cos - Service Company Bill	(1,317,862)	1,033,426	(1,175,311)	(1,812,673)	1,523,651	(2,711,267)	605,878	(1,128,118)	(1,291,227)	(1,026,124)	(716,494)	(630,945)
14511001	A/R Assoc Cos - Service Company Bill	31,789,332	31,690,558	38,611,449	32,592,780	35,375,442	43,632,170	35,181,268	33,696,624	43,354,672	33,517,507	35,492,577	44,307,615
14511031	A/R Assoc Cos - Service Settlement AWE	-	17,650	35,300	-	-	-	-	-	-	-	-	-
14511083	A/R Assoc Cos - Service Settlement AWE MSG	-	-	-	-	-	-	-	-	-	46	46	46
14574000	N/R Assoc Co's	-	-	95,886,584	-	-	108,077,732	-	-	8,051,321	20,555,087	13,246,056	15,392,468
	[-] Other receivables, net	283,110	524,967	2,035,094	621,073	329,484	484,043	216,974	374,114	508,455	656,676	428,254	583,538
14610000	Misc A/R - Reconciliation Account	(31,563)	35,111	1,429,277	(46,779)	(58,516)	(46,646)	25,626	(15,290)	42,804	40,966	14,857	64,963
14611000	Misc A/R - Manual	174,160	344,276	454,850	583,615	299,183	436,326	91,005	284,888	355,571	500,590	293,018	392,981
14611500	Misc A/R - Medicare Subsidy	140,398	145,543	150,688	83,701	88,846	93,991	99,136	104,281	109,426	114,571	119,716	124,861
14613000	Misc A/R - Employees	115	37	280	536	(30)	372	1,207	235	654	550	664	733
	[-] Allowance for uncollectible accounts	(31,115)	(31,115)	(31,115)	(31,115)	(31,115)	(1,881)	(1,881)	(1,881)	(10,110)	(10,110)	(10,110)	(3,416)
14620000	Misc Rec - Allow for Uncollectible Accts	(31,115)	(31,115)	(31,115)	(31,115)	(31,115)	(1,881)	(1,881)	(1,881)	(10,110)	(10,110)	(10,110)	(3,416)
	[-] Materials and supplies	-	-	-	-	-	-	-	-	-	-	23,600	27,200
15199995	Inventory - Shippers Edge Freight Clearing	-	-	-	-	-	-	-	-	-	-	23,600	27,200
	[-] Other current assets	31,174,353	32,300,351	33,461,440	32,839,844	32,419,850	35,948,535	32,750,266	38,904,267	33,609,516	32,489,291	28,601,458	23,746,227
16510000	Prepaid Taxes	-	501	-	-	-	-	-	-	-	-	-	-
16510002	Transaction Tax Refund Receivable	-	-	(15,193)	(15,193)	(15,193)	(15,193)	465	465	(15,193)	(15,193)	(15,193)	(15,193)
16520000	Prepaid Insurance	3,525,693	3,013,299	2,482,470	2,820,789	2,876,368	2,351,755	2,387,276	1,860,393	1,335,882	1,399,576	826,490	860,998
16525000	Prepaid Insurance - Intercompany	877,103	725,692	558,058	2,013,682	1,821,418	1,635,356	1,443,092	1,251,474	1,064,683	874,182	687,768	634,904
16550000	Prepaid Other	26,664,447	27,219,959	25,931,220	26,925,733	26,774,593	26,934,849	28,221,107	28,871,640	26,746,052	23,786,716	20,790,552	18,356,178
16550010	Prepaid Other - Global	107,110	1,340,901	1,227,002	1,094,833	962,664	830,495	698,325	566,156	433,987	301,818	169,648	1,868,297
16611000	Reg Asset-OCA tax	-	-	3,277,882	-	-	4,211,274	-	-	-	-	-	-
16613000	Reg Asset - Deferred Vacation Pay	-	-	-	-	-	-	-	6,354,139	4,044,105	6,142,192	6,142,192	2,041,042
	[-] Total Regulatory and other long-term assets	6,285,375	6,220,735	2,315,140	8,081,148	8,011,894	2,502,522	8,787,168	2,363,948	2,266,808	2,199,490	2,132,057	2,317,240
	[-] Regulatory assets	3,923,165	3,923,165	-	5,440,020	5,440,020	-	6,354,139	-	-	-	-	-
	[-] Deferred rate case	-	-	-	-	-	-	-	-	-	-	-	-
18620000	Reg Asset - Deferred Rate Case	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Other regulatory assets	3,923,165	3,923,165	-	5,440,020	5,440,020	-	6,354,139	-	-	-	-	-
18680101	Reg Asset - Deferred Vacation Pay	3,923,165	3,923,165	-	5,440,020	5,440,020	-	6,354,139	-	-	-	-	-
18680126	Reg Asset - FAS112 Costs	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Operating lease right-of-use assets	2,362,210	2,297,570	2,315,140	2,641,128	2,571,874	2,502,522	2,433,029	2,363,948	2,266,808	2,199,490	2,132,057	2,317,240

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Balance Sheet - 2023

G/L Account	G/L Account Description	1/31/2023 Amount	2/28/2023 Amount	3/31/2023 Amount	4/30/2023 Amount	5/31/2023 Amount	6/30/2023 Amount	7/31/2023 Amount	8/31/2023 Amount	9/30/2023 Amount	10/31/2023 Amount	11/30/2023 Amount	12/31/2023 Amount
18750000	LT Asset - Operating Lease Right-Of-Use Assets	2,362,210	2,297,570	2,315,140	2,641,128	2,571,874	2,502,522	2,433,029	2,363,948	2,266,808	2,199,490	2,132,057	2,317,240
	[-] Other long-term assets	0	-	-	-	-	-	-	-	-	-	-	-
18715700	LT Asset - Unamort Debt In - Revolver	0	-	-	-	-	-	-	-	-	-	-	-
	[-] CAPITAL AND LIABILITIES	(127,803,171)	(119,609,399)	(201,787,416)	(106,139,740)	(109,919,032)	(216,853,050)	(106,489,786)	(99,839,453)	(112,533,443)	(116,339,903)	(110,664,738)	(122,772,458)
	[-] Total Capitalization	(151,399,361)	(150,523,247)	(152,229,519)	(151,591,773)	(150,600,749)	(155,297,031)	(44,280,180)	(43,183,056)	(42,172,206)	(43,954,316)	(42,789,423)	(43,172,319)
	[-] Total Equity	(119,464,802)	(119,564,868)	(122,445,758)	(122,445,758)	(122,570,329)	(128,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)
	[-] Total Stockholders' equity	(119,464,802)	(119,564,868)	(122,445,758)	(122,445,758)	(122,570,329)	(128,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)	(18,366,488)
	[-] Common stock	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20120000	Common Stock - Subs Intercompany	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	[-] Paid-in capital	(107,663,702)	(107,763,768)	(110,644,658)	(110,644,658)	(110,769,229)	(116,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)
20520000	Paid-in Capital - Subs Intercompany	(107,663,702)	(107,763,768)	(110,644,658)	(110,644,658)	(110,769,229)	(116,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)	(6,565,388)
	[-] Retained earnings	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)	(11,791,100)
21024000	Retained Earnings Since Acquisition	245	245	245	245	245	245	245	245	245	245	245	245
21025000	Retained Earnings Retro Accounting Adjustments	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)
	[-] Total Long-term debt	(31,934,559)	(30,958,379)	(29,783,761)	(29,146,015)	(28,030,420)	(26,930,543)	(25,913,692)	(24,816,568)	(23,805,718)	(25,587,828)	(24,422,935)	(24,805,831)
	[-] Long-term debt	(31,934,559)	(30,958,379)	(29,783,761)	(29,146,015)	(28,030,420)	(26,930,543)	(25,913,692)	(24,816,568)	(23,805,718)	(25,587,828)	(24,422,935)	(24,805,831)
22135000	Capital Lease - Interco	(31,934,559)	(30,958,379)	(29,783,761)	(29,146,015)	(28,030,420)	(26,930,543)	(25,913,692)	(24,816,568)	(23,805,718)	(25,587,828)	(24,422,935)	(24,805,831)
	[-] Total Current Liabilities	908,509	3,847,016	(76,456,124)	19,038,319	12,447,100	(89,656,322)	(90,174,592)	(86,884,814)	(100,467,531)	(102,356,014)	(99,916,583)	(105,571,900)
	[-] Short-term debt	115,166,465	106,175,483	(923,316)	108,444,542	102,064,490	(469,682)	10,075,143	8,479,114	-	(1,205,823)	(1,196,426)	33,924
	[-] In-House Cash Center	115,166,465	106,175,483	(923,316)	108,444,542	102,064,490	(469,682)	10,075,143	8,479,114	-	(1,205,823)	(1,196,426)	33,924
23121000	In-House Cash Center Bank	115,848,724	107,612,106	-	108,361,359	102,405,843	-	12,651,334	9,320,589	-	-	-	-
23121001	IHC Clearing - Outgoing Payment	(682,259)	(544,881)	(923,316)	83,183	(341,353)	(469,682)	(2,576,191)	(841,475)	-	(1,205,823)	(1,196,426)	33,924
23121002	IHC Clearing - Incoming Payment	-	(891,742)	-	-	-	-	-	-	-	-	-	-
23121005	IHC Clearing - Intermediate	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Accounts payable	(78,163,990)	(66,974,729)	(54,122,461)	(62,258,513)	(57,360,654)	(61,320,044)	(66,001,204)	(60,584,602)	(67,075,960)	(62,027,277)	(55,141,927)	(69,400,100)
	[-] Accounts payable external	(34,377,814)	(34,764,050)	(23,839,066)	(24,355,794)	(23,087,722)	(27,107,235)	(23,537,995)	(25,587,073)	(50,572,561)	(19,890,850)	(21,737,981)	(30,599,051)
23410000	A/P - Reconciliation Account	(10,675,884)	(8,870,820)	(8,101,848)	(11,379,427)	(8,219,815)	(14,123,684)	(11,952,050)	(15,289,975)	(13,413,892)	(7,992,920)	(10,040,708)	(11,614,110)
23410100	A/P Intercompany - Reconciliation Account	(8,148,359)	(11,882,736)	(5,256,135)	(2,762,123)	(2,898,604)	(1,631,775)	(1,907,050)	(349,704)	(26,070,496)	(2,199,705)	(1,015,022)	(8,425,805)
23411000	A/P - Pcard	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)
23411001	PCard Distributed-Clearing for Mapped Transactions	(552,468)	(462,483)	(301,512)	(67,394)	(306,569)	(233,487)	(137,141)	(92,049)	(123,740)	(224,512)	(96,816)	(301,953)
23411400	A/P - Gcard Clearing	(8,929,503)	(6,939,693)	(5,090,522)	(5,516,732)	(6,981,184)	(6,044,743)	(4,696,957)	(5,304,678)	(4,117,159)	(4,746,339)	(4,931,481)	(882,496)
23411500	A/P - Pcard Clearing	(97,237)	(30,422)	(26,206)	(18,509)	(5,328)	(18,548)	(28,640)	(35,001)	(37,526)	(47,756)	(70,340)	82,255
23412000	A/P Clearing	-	(7,478)	(7,478)	-	-	-	-	-	-	-	(271,275)	(376,059)
23412200	A/P - Contracted Services	(88,403)	(94,621)	(54,128)	(47,735)	(2,172)	(2,172)	(77,593)	(92,931)	(5,698)	(41,389)	(133,695)	(235,217)
23430000	A/P - Miscellaneous	(3,196,382)	(3,849,408)	(1,631,292)	(1,314,109)	(1,151,930)	(1,525,399)	(1,732,793)	(1,020,316)	(1,100,740)	(1,036,827)	(1,520,422)	(6,043,500)
23430600	A/P - Workbasket Accrual	(739,807)	(623,060)	(1,290,274)	(1,309,341)	(1,266,319)	(1,260,926)	(1,027,218)	(1,164,824)	(1,456,525)	(1,362,635)	(1,676,553)	(1,123,023)
23430700	A/P - Pcard Accrual	(352,772)	(308,910)	(432,196)	(473,619)	(395,086)	(379,270)	(408,712)	(539,635)	(521,624)	(512,087)	(429,425)	(213,526)
23431000	A/P - Misc Global	(1,596,176)	(1,693,597)	(1,646,653)	(1,465,983)	(1,859,892)	(1,886,408)	(1,569,019)	(1,697,138)	(1,482,861)	(1,722,230)	(1,547,794)	(1,464,795)
23435000	A/P - Project Cost Accrual	-	-	-	-	-	-	-	-	(2,241,477)	(3,628)	(3,628)	-
	[-] Accounts payable associated companies	(43,786,176)	(32,210,679)	(30,283,395)	(37,902,719)	(34,272,932)	(34,212,809)	(42,463,209)	(34,997,528)	(16,503,399)	(42,136,427)	(33,403,946)	(38,801,049)
23510000	A/P Associated Companies	(66,886)	(161,144)	1,599,192	(159,920)	(148,232)	1,003,610	(97,719)	(139,227)	18,413,349	(107,881)	(88,510)	(23,155)
23520000	A/P Associated Companies - Service Co Bill	(41,552,130)	(29,606,779)	(29,230,895)	(35,941,676)	(30,773,577)	(32,004,663)	(40,402,333)	(33,200,029)	(32,020,271)	(40,440,114)	(31,910,994)	(34,070,055)
23520001	A/P Associated Companies - Service Co Bill	(2,167,160)	(2,442,757)	(2,651,692)	(1,801,122)	(3,351,124)	(3,211,757)	(1,963,158)	(1,658,272)	(2,896,476)	(1,588,432)	(1,404,442)	(4,707,839)
	[-] Taxes accrued, including income taxes	3,659,861	3,404,020	637,160	738,644	700,406	1,268,020	852,951	709,850	677,246	354,888	20,868	407,677
	[-] Accrued federal income tax	5,319,493	5,202,069	1,476,171	1,675,770	1,575,917	1,775,534	1,675,806	1,576,072	1,775,626	1,675,885	1,576,142	(133,104)
23621000	Accrued FIT - Current Year	5,319,492	5,202,068	(3,958,986)	(3,759,387)	(3,859,240)	(3,659,623)	(3,759,351)	(3,859,086)	(3,659,531)	(3,759,272)	(3,859,015)	(5,568,261)
23622000	Accrued FIT - Prior Years	1	1	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157	5,435,157
	[-] Accrued state income tax	(131,173)	(165,447)	(183,564)	(212,569)	(241,112)	(255,349)	(284,531)	(313,681)	(327,815)	(356,933)	(386,042)	1,493,322
23631000	Accrued SIT - Current Year	(1,079,279)	(1,113,552)	(83,645)	(112,749)	(141,293)	(155,530)	(184,712)	(213,862)	(227,996)	(257,114)	(286,223)	1,581,619
23632000	Accrued SIT - Prior Years	948,106	948,106	(99,919)	(99,819)	(99,819)	(99,819)	(99,819)	(99,819)	(99,819)	(99,819)	(99,819)	(88,297)
	[-] Other accrued taxes	(1,528,459)	(1,632,602)	(655,447)	(724,557)	(634,400)	(252,164)	(538,324)	(552,540)	(770,565)	(964,064)	(1,169,232)	(952,542)
23652000	Accrued Tax - FUTA	(17,188)	(18,834)	(18,874)	(18,980)	1,863	(9,401)	(2,525)	(2,525)	(2,581)	(2,567)	(2,567)	(2,567)
23652100	Accrued Tax - FICA	(1,627,177)	(1,743,104)	(708,537)	(812,921)	(1,031,598)	(876,449)	(1,020,817)	(1,222,032)	(1,380,625)	(1,545,434)	(1,687,253)	(1,535,214)
23652200	Accrued Tax - SUTA	(1,362)	(853)	(249)	165	228	6,719	(123)	(185)	(171)	(187)	(165)	(69)
23652300	Accrued Tax - Payroll Tax Clearing	-	-	-	-	342,036	485,928	485,928	485,928	485,928	395,603	395,603	395,603
23653000	Accrued Tax - Property Tax	(33,911)	(43,667)	(57,565)	(62,613)	(67,703)	(72,793)	(77,883)	(56,619)	(61,972)	(67,061)	(66,429)	(41,231)
23654000	Accrued Tax - Use Tax	151,179	173,856	129,779	190,626	224,941	238,831	122,929	259,559	226,354	313,916	220,744	280,936
23654100	Accrued Tax - Franchise Tax	-	-	-	(20,833)	(104,166)	(25,000)	(45,833)	(16,666)	(37,500)	(58,333)	(29,166)	(50,000)
	[-] Other current liabilities	(39,753,827)	(38,757,758)	(22,047,507)	(27,886,355)	(32,957,142)	(29,134,617)	(35,101,482)	(35,489,177)	(34,068,817)	(39,477,802)	(43,599,098)	(36,613,400)
24120000	Accrued Vacation Pay	(3,923,165)	(3,923,165)	(3,277,882)	(5,440,020)	(5,440,020)	(4,211,274)	(6,354,139)	(6,354,139)	(4,044,105)	(6,142,192)	(6,142,192)	(2,041,042)
24120200	Accrued Power	(41,884)	(22,235)	(30,671)	(9,190)	(10,066)	(11,129)	(11,116)	(11,347)	(11,093)	(9,952)	(8,524)	(7,896)
24120300	Accrued Legal	(232,427)	(300,971)	(462,878)	(424,552)	(452,219)	(467,814)	(418,063)	(489,738)	(251,665)	(303,053)	(152,965)	(141,770)

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Balance Sheet - 2023

G/L Account	G/L Account Description	1/31/2023 Amount	2/28/2023 Amount	3/31/2023 Amount	4/30/2023 Amount	5/31/2023 Amount	6/30/2023 Amount	7/31/2023 Amount	8/31/2023 Amount	9/30/2023 Amount	10/31/2023 Amount	11/30/2023 Amount	12/31/2023 Amount
24120600	Accrued Wages	(3,318,946)	(3,318,210)	(4,847,344)	(4,877,548)	(6,451,110)	(2,445,575)	(2,976,734)	(4,360,691)	(4,874,417)	(5,805,909)	(6,796,145)	(2,438,318)
24120699	Accrued Wages - Net Adjustments Clearing	(63,705)	(11,705)	(16,884)	368,304	(32,548)	2,777	(3,320)	(11,349)	(19,378)	(72,261)	(80,006)	(88,217)
24121100	Accrued Retiree Medical	(21,490)	(32,616)	(39,150)	(51,585)	(65,737)	(80,400)	(93,652)	(80,798)	(121,950)	(135,480)	(148,683)	(155,400)
24121200	Accrued DCP - Contribution	(329,840)	(135,321)	(202,969)	(203,955)	(265,695)	(305,120)	(324,154)	(178,126)	(199,078)	(237,605)	(278,482)	(298,545)
24121300	Accrued Health Savings Account	-	-	(750)	-	(6,581)	-	(214)	-	-	(225)	(788)	-
24121800	Accrued Severance	(28,429)	(93,029)	-	-	(3,691)	(382,495)	(792,118)	(474,742)	(931,535)	(328,969)	(534,832)	(716,784)
24122700	Accrued Employer 401k Match	(254,788)	(104,346)	(154,199)	(157,413)	(207,140)	(238,160)	(251,271)	(137,735)	(151,724)	(177,529)	(201,897)	(203,524)
24123000	Accrued Incentive Plan Cash	(22,772,414)	(24,638,204)	(4,979,179)	(7,869,280)	(9,834,154)	(11,799,028)	(13,754,120)	(15,718,995)	(17,683,869)	(19,648,743)	(21,613,617)	(23,252,016)
24133000	Unclaimed Customer Credits	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(480,872)	(480,872)	(480,872)
24133200	Unclaimed A/P Checks	(23,791)	(23,791)	(16,631)	(16,226)	(16,226)	(16,226)	(23,499)	(24,032)	(24,032)	(22,958)	(22,958)	(29,573)
24133300	Unclaimed Wages	(3,453)	(3,453)	(992)	(992)	(992)	(992)	(992)	(992)	(992)	(196)	(196)	(196)
24142002	WH PR - Charity Contributions	-	-	-	-	-	-	-	10,000	-	-	-	-
24142006	WH PR - 401k Contributions	(438,451)	1,523	1,523	1,523	1,523	(452,753)	(447,147)	-	-	-	-	(363,559)
24142011	WH PR - Tax Coll Pay SUI	-	-	-	-	-	-	-	-	-	(6)	-	-
24142012	WH PR - Tax Coll Pay LIT	-	4	4	4	4	4	4	-	-	-	-	-
24142014	WH PR - ESPP	(554,166)	(787,852)	(236,241)	(468,880)	(703,319)	(351,740)	(579,533)	(811,441)	(233,039)	(456,189)	(679,401)	(320,103)
24142100	WH PR - Tax Coll SIT	-	14	14	14	14	14	14	-	-	6	-	-
24150000	Operating Lease Current Liability	(755,315)	(756,071)	(771,517)	(800,935)	(800,594)	(800,098)	(798,595)	(797,817)	(781,490)	(781,351)	(781,160)	(828,105)
24164000	GRIR - Non-inventory	(6,491,563)	(4,108,330)	(6,511,760)	(7,435,622)	(8,168,590)	(7,074,608)	(7,772,832)	(5,547,235)	(4,240,449)	(4,874,318)	(5,676,381)	(5,247,480)
	[-] Regulatory and other long-term liabilities	22,687,681	27,066,833	26,898,228	26,413,714	28,234,617	28,100,303	27,964,986	30,228,417	30,106,293	29,970,427	32,041,268	25,971,760
	[-] Deferred income taxes	4,333,212	4,457,019	4,514,972	4,619,177	4,722,963	4,827,266	4,931,529	5,035,768	5,139,992	5,244,207	5,348,415	(275,621)
	[-] Federal Deferred income taxes long-term	1,765,683	1,865,058	1,913,262	1,994,957	2,076,763	2,158,432	2,240,112	2,321,798	2,403,488	2,485,180	2,566,874	(1,486,801)
25310000	Deferred FIT Liability – Property	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)	(4,136,300)
25311000	Deferred FIT Liability – Non Property	2,071,121	2,170,496	2,218,700	2,300,395	2,382,201	2,463,870	2,545,550	2,627,236	2,708,926	2,790,618	2,872,312	(1,181,363)
25319000	Deferred FIT Asset - Long Term	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862	3,830,862
	[-] State Deferred income taxes long-term	2,567,529	2,591,961	2,601,709	2,624,220	2,646,199	2,668,833	2,691,417	2,713,970	2,736,504	2,759,027	2,781,541	1,211,180
25321000	Deferred SIT Liability – Non Property	808,428	832,860	842,608	865,119	887,098	909,732	932,316	954,869	977,403	999,926	1,022,440	(547,921)
25329000	Deferred SIT Asset - Long Term	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101	1,759,101
	[-] Accrued pension expense	23,017,089	27,226,340	27,021,215	26,733,531	28,401,697	28,114,013	27,826,329	29,745,245	29,457,561	29,169,877	31,088,793	30,801,109
26212000	Accrued Pension Expense	21,655,398	23,230,122	23,024,997	22,737,313	24,405,479	24,117,795	23,830,111	25,749,027	25,461,343	25,173,659	27,092,575	26,804,891
26215000	Accrued Pension Expense ERP (SRP)	1,361,691	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218	3,996,218
	[-] Accrued postretirement benefit expense	(2,793,425)	(2,810,690)	(2,827,955)	(2,825,604)	(2,842,869)	(2,860,134)	(2,877,399)	(2,702,414)	(2,719,679)	(2,736,944)	(2,754,209)	(2,771,474)
26221000	Accrued OPEB	(2,442,090)	(2,454,210)	(2,466,330)	(2,478,450)	(2,490,570)	(2,502,690)	(2,514,810)	(2,334,680)	(2,346,800)	(2,358,920)	(2,371,040)	(2,383,160)
26221500	Accrued OPEB Medicare Subsidy	(351,335)	(356,480)	(361,625)	(347,154)	(352,299)	(357,444)	(362,589)	(367,734)	(372,879)	(378,024)	(383,169)	(388,314)
	[-] Operating lease long-term liabilities	(1,587,677)	(1,524,319)	(1,528,486)	(1,831,872)	(1,765,656)	(1,699,324)	(1,633,955)	(1,568,664)	(1,490,063)	(1,425,195)	(1,360,213)	(1,500,736)
26300000	Operating Lease Long-Term Liability	(1,587,677)	(1,524,319)	(1,528,486)	(1,831,872)	(1,765,656)	(1,699,324)	(1,633,955)	(1,568,664)	(1,490,063)	(1,425,195)	(1,360,213)	(1,500,736)
	[-] Other Deferred Credits	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
	[-] Other tax liabilities	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
26580000	FIN 48 Reserve - Federal	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456
26581000	FIN 48 Reserve - State	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)
	Result	**0**	**17,650**	**16,994**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Tennessee American Water Company
Docket No. 24-00032
CAD 01-125
AWWSC Income Statement as of December 31, 2023

G/L Account	G/L Account Description	Jan-23 Amount	Feb-23 Amount	Mar-23 Amount	Apr-23 Amount	May-23 Amount	Jun-23 Amount	Jul-23 Amount	Aug-23 Amount	Sep-23 Amount	Oct-23 Amount	Nov-23 Amount	Dec-23 Amount	Total 2023 Amount
45000000	SERVCO Rev OPEX I/C	($21,530,055)	($21,487,290)	($25,205,500)	($20,943,439)	($22,364,033)	($26,870,476)	($21,606,607)	($22,230,035)	($27,986,241)	($21,611,851)	($23,093,933)	($25,968,080)	($280,897,540)
45000001	SERVCO Rev CAPEX I/C	(7,963,458)	(7,631,853)	(10,625,599)	(9,719,561)	(9,531,628)	(13,421,280)	(11,482,845)	(9,679,659)	(12,670,115)	(10,273,771)	(10,986,366)	(13,633,014)	(127,619,148)
45000002	SERVCO Rev MktBsdl/C	(1,123,801)	(2,827,751)	(2,323,531)	(1,182,006)	(3,375,692)	(1,333,527)	(2,607,688)	(2,153,625)	(1,528,729)	(1,165,301)	(1,111,119)	(1,136,785)	(21,869,555)
	Management revenues	**(30,617,314)**	**(31,946,894)**	**(38,154,631)**	**(31,845,006)**	**(35,271,352)**	**(41,625,283)**	**(35,697,140)**	**(34,063,319)**	**(42,185,085)**	**(33,050,922)**	**(35,191,418)**	**(40,737,878)**	**(430,386,243)**
	Operating revenues	**(30,617,314)**	**(31,946,894)**	**(38,154,631)**	**(31,845,006)**	**(35,271,352)**	**(41,625,283)**	**(35,697,140)**	**(34,063,319)**	**(42,185,085)**	**(33,050,922)**	**(35,191,418)**	**(40,737,878)**	**(430,386,243)**
51510000	Purchased Power	-	30	-	-	-	-	-	(30)	-	-	-	-	-
51520000	Fuel for Power Prod	-	-	-	36	-	-	-	-	-	-	-	-	36
	Fuel and power	**-**	**30**	**-**	**36**	**-**	**-**	**-**	**(30)**	**-**	**-**	**-**	**-**	**36**
	Production costs	**-**	**30**	**-**	**36**	**-**	**-**	**-**	**(30)**	**-**	**-**	**-**	**-**	**36**
50100000	Labor Expense	9,469,610	9,722,813	9,795,061	9,931,029	9,971,451	14,999,728	9,990,839	9,912,885	9,851,213	9,804,035	9,789,677	14,788,713	128,027,055
50100001	Labor ExpenseAccrual	1,006,541	(737)	1,529,134	30,204	1,573,562	(4,005,535)	531,160	1,383,957	507,881	937,337	990,236	(4,359,942)	123,798
50100002	Labor Expense - I/C	3,546	6,564	(1,951)	382	-	-	-	-	-	32	-	-	8,573
50109900	Labor Cap Credits	(663)	(663)	-	(1,822)	-	(3,189)	-	-	-	(32)	-	-	(6,370)
50110000	Labor NS OT -Natural	141,397	134,334	134,733	89,942	89,749	132,856	100,518	100,369	79,931	73,019	89,594	117,270	1,283,712
50120000	Labor OT - Natural	22,691	(81)	-	152	-	7,168	8,142	-	5,715	(308)	-	17,047	60,527
50171000	Annual Perform Plan	1,865,790	1,865,790	2,163,043	1,964,874	1,964,874	1,964,874	1,964,874	1,964,874	1,964,874	1,964,874	1,964,874	1,638,399	23,252,016
50171800	Comp Exp - RSU/PSU	-	-	2,880,890	-	-	5,796,159	-	-	7,106,992	-	-	4,348,795	20,132,836
50185000	Severance	(37,650)	101,485	(6,611)	-	39,109	500,797	460,017	5,228	704,451	(223,865)	603,311	477,866	2,624,139
	Salaries and wages	**12,471,262**	**11,829,506**	**16,494,299**	**12,014,760**	**13,638,746**	**19,392,858**	**13,055,550**	**13,367,314**	**20,221,057**	**12,555,092**	**13,437,693**	**17,028,148**	**175,506,285**
50610000	Pension Expense	277,023	324,078	309,376	287,698	287,684	287,684	287,684	287,684	287,684	287,685	287,684	287,684	3,499,648
50610100	Pension Cap Credits	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
	Pension expense	**277,023**	**324,078**	**309,376**	**287,698**	**287,684**	**287,684**	**287,684**	**287,684**	**287,684**	**287,684**	**287,684**	**287,684**	**3,499,647**
50510000	OPEB Expense	10,789	10,950	10,884	6,324	27,581	10,808	10,825	10,841	10,858	10,866	38,917	14,329	173,971
50510100	OPEB Cap Credits	-	-	-	-	-	-	-	-	-	(0)	-	-	(0)
50550000	Group Insur Expense	1,644,939	1,512,678	1,741,654	1,537,090	1,752,028	1,685,359	1,623,996	1,750,503	1,598,169	1,647,171	1,635,028	(70,437)	18,058,177
50550100	Group Ins Cap Credts	(148)	(148)	-	(395)	-	(692)	-	-	-	(5)	-	-	(1,388)
50560000	Health Save Acct Exp	221,170	4,500	9,750	938	11,831	(5,456)	964	536	-	413	1,313	900	246,857
	Group insurance expe	**1,876,750**	**1,527,980**	**1,762,288**	**1,543,957**	**1,791,440**	**1,690,019**	**1,635,785**	**1,761,879**	**1,609,026**	**1,658,444**	**1,675,257**	**(55,208)**	**18,477,617**
50421000	401k Expense	345,405	302,641	578,069	320,211	371,479	349,849	330,335	353,319	318,057	324,877	316,695	284,174	4,195,111
50421100	401k Exp Cap Credits	(27)	(27)	-	(73)	-	(128)	-	-	-	(1)	-	-	(254)
50422000	DCP Expense	431,926	389,800	470,090	410,319	473,037	448,781	425,750	457,313	425,128	438,004	440,144	418,098	5,228,389
50422100	DCP Exp Cap Credits	(35)	(35)	-	(96)	-	(167)	-	-	-	-	-	-	(333)
50423000	ESPP Expense	-	100,066	-	-	124,571	-	-	146,007	-	-	124,118	48,789	543,550
50426000	Retiree Medical Exp	12,490	11,126	6,534	12,435	14,152	14,691	13,252	13,203	54,501	16,707	13,202	6,717	189,011
50450000	Other Welfare	107,418	100,217	47,324	39,922	30,146	38,246	26,774	134,221	35,928	56,301	56,606	98,550	771,652
50451000	Employee Awards	19,112	12,468	24,628	22,668	57,935	7,008	11,563	12,358	34,617	24,567	44,339	11,202	282,464
50452000	Emp Physical Exams	25	15,238	-	218	20,654	7,660	18,376	4,925	1,332	793	235	-	69,455
50456000	Tuition Aid	24,315	7,298	10,186	14,420	25,766	38,474	24,169	10,766	14,491	9,857	12,541	55,333	247,616
50457000	Training	100,640	12,777	48,842	2,678	33,880	29,055	11,101	18,176	16,247	10,143	273,412	113,348	670,301
50458000	Referral Bonus	-	-	1,568	-	9,284	6,098	9,366	-	-	1,524	-	6,753	34,593
	Other benefits	**1,041,268**	**951,569**	**1,187,240**	**822,702**	**1,160,904**	**939,566**	**870,686**	**1,150,287**	**900,300**	**882,773**	**1,281,293**	**1,042,963**	**12,231,554**
	Employee-related cos	**15,666,303**	**14,633,134**	**19,753,203**	**14,669,117**	**16,878,774**	**22,310,127**	**15,849,705**	**16,567,165**	**23,018,068**	**15,383,994**	**16,681,927**	**18,303,587**	**209,715,103**
53110000	Contr Svc-Eng	5,100	-	40,619	2,888	17,696	-	-	4,828	(2,434)	22,858	(13,994)	(675)	76,885
53150000	Contr Svc-Other	3,949,345	5,938,625	5,428,880	5,323,019	8,272,906	8,311,598	8,695,992	6,179,705	7,906,389	6,274,313	6,911,745	9,711,417	82,903,933
53151000	Contr Svc-Temp EE	145,483	131,371	107,736	217,154	141,449	132,629	152,889	168,006	136,223	147,466	106,566	119,944	1,706,915
53152000	Contr Svc-Lab Testng	1,432	(18,441)	(2,096)	(17,882)	(21,381)	29,312	(18,158)	(40,172)	8,553	(29,436)	(61,985)	(64,658)	(234,913)
53153000	Contr Svc-Accounting	62,172	31,356	107,536	11,304	42,007	13,334	50,472	23,846	33,134	48,214	97,125	149,051	669,552
53154000	Contr Svc-Audit Fees	213,881	118,978	80,392	217,880	76,182	41,623	39,903	557,643	122,472	52,659	75,785	169,562	1,766,960
53155000	Contr Svc-Legal	20,877	247,091	301,611	78,397	114,774	77,536	114,836	189,198	(28,023)	94,866	91,675	210,754	1,513,591
53157000	Contr Svc-Outplacemt	4,200	(4,200)	39,950	(15,000)	-	-	-	-	-	14,500	(9,700)	23,800	53,550
53159100	Contr Svc-Hdwr Svcs	694,864	335,615	716,570	760,374	499,693	715,590	752,415	77,417	737,093	660,797	774,246	786,596	7,511,271
53185000	Contr Svc-Interco	178,118	178,118	178,118	178,118	178,118	178,118	178,118	178,118	178,118	178,118	178,118	283,051	2,242,349
	Contracted services	**5,275,473**	**6,958,512**	**6,999,314**	**6,756,252**	**9,321,445**	**9,499,739**	**9,966,468**	**7,338,588**	**9,091,525**	**7,464,355**	**8,149,581**	**11,388,842**	**98,210,093**
52532000	Electricity	55,814	(18,142)	30,529	20,774	33,075	34,343	(16,902)	28,064	32,321	(8,476)	56,576	28,827	276,803
52546000	Grounds Keeping	-	261	-	-	2,577	612	964	1,106	-	1,610	1,286	3,390	11,806
52548000	Heating Oil/Gas	54	(166)	-	1,394	-	-	-	-	1,299	(6,194)	-	-	(3,613)
52550000	Janitorial	3,322	2,434	2,913	833	1,935	1,850	2,950	1,926	1,728	1,780	1,570	1,675	24,914
52571000	Security Svc	6,102	6,102	10,484	6,102	6,102	6,360	6,102	6,102	6,102	6,102	7,386	6,102	79,150
52578000	Trash Removal	7,228	669	3,464	(2,511)	154	787	663	-	15,021	(774)	265	29,170	54,136
52583000	Water & WW	-	-	(130)	-	-	-	-	-	-	-	-	-	(130)
	Building Maintenance	**72,520**	**(8,843)**	**47,260**	**26,591**	**43,843**	**43,952**	**(6,223)**	**37,198**	**56,471**	**(5,950)**	**67,082**	**69,165**	**443,066**
52574000	Telephone	171,447	440,327	368,490	376,911	368,077	111,472	341,252	434,350	335,192	255,094	427,413	339,656	3,969,680
52574100	Cell Phone	(76,507)	185,667	202,043	(3,024)	85,019	204,597	56,086	(11,084)	85,069	75,932	78,403	83,299	965,500
52574200	Data Lines AG	(1,228)	3,724	29,533	9,516	5,164	231,721	11,198	13,758	15,936	13,035	16,827	15,859	365,043
52574300	Wireless Serv 1st	(26,962)	27,124	22,789	6,979	24,616	28,024	121,997	671	33,760	34,906	28,558	34,349	336,809
	Telecommunication ex	**66,749**	**656,842**	**622,855**	**390,382**	**482,877**	**575,815**	**530,532**	**437,695**	**469,957**	**378,966**	**551,200**	**473,163**	**5,637,033**
52562500	Overnight Shippng	20,236	35,715	16,648	32,263	21,906	34,094	31,482	19,814	24,467	42,304	26,966	17,648	323,544
52566000	Postage	73,076	(70,121)	251	111	80,963	27,458	20,553	40,599	44,908	14,063	661	47,278	279,801
52566700	Printing	2,002	1,061	(3,388)	2,730	5,642	(4,343)	3,166	1,977	(4,380)	2,416	2,316	(9,128)	71
	Postage, printing an	**95,314**	**(33,345)**	**13,512**	**35,104**	**108,511**	**57,210**	**55,200**	**62,390**	**64,996**	**58,783**	**29,943**	**55,798**	**603,416**
52512500	Books&Publications	469	40,025	2,302	170	92	12,673	11,900	(11,696)	-	38,214	102	36	94,288
52526100	Credit Line Fees I/C	169,482	114,772	69,563	87,270	94,460	87,373	141,821	100,654	101,572	105,651	103,157	74,363	1,250,137
52542000	Forms	-	-	20	-	20	-	20	234	324	-	20	-	638
52562000	Office Supplies	73,976	23,958	10,208	21,283	11,180	26,347	12,624	7,532	31,783	12,712	18,741	54,029	304,372

Tennessee American Water Company
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AWWSC Income Statement as of December 31, 2023

G/L Account	G/L Account Description	Jan-23 Amount	Feb-23 Amount	Mar-23 Amount	Apr-23 Amount	May-23 Amount	Jun-23 Amount	Jul-23 Amount	Aug-23 Amount	Sep-23 Amount	Oct-23 Amount	Nov-23 Amount	Dec-23 Amount	Total 2023 Amount
52571500	Software Licenses	1,137,693	1,015,023	1,722,306	1,463,465	903,726	1,632,477	1,062,120	1,087,995	1,203,268	1,106,460	1,448,862	1,994,704	15,778,100
52582000	Uniforms	983	285	2,300	29	392	(7,381)	487	297	1,225	630	239	-	(515)
52599800	PCard Undistributed	19,383	13,514	1,885	8,464	(29,447)	23,858	6,977	12,296	(11,952)	(19,094)	4,419	(36,136)	(5,835)
52801000	Capital Purchase Clr	-	-	-	-	-	-	-	-	-	-	-	-	-
	Office supplies and	**1,401,986**	**1,207,577**	**1,808,583**	**1,580,680**	**980,422**	**1,775,347**	**1,235,950**	**1,197,312**	**1,326,220**	**1,244,572**	**1,575,540**	**2,086,996**	**17,421,185**
52534000	Employee Expenses	104,113	195,392	290,106	105,272	239,749	196,634	132,396	191,491	348,101	281,333	137,017	222,592	2,444,196
52534200	Conferences & Reg	1,095	3,484	5,992	8,652	13,186	5,276	59,074	11,600	7,128	24,209	(5,635)	2,333	136,394
52535000	Meals Deductible	43,621	32,608	73,163	38,052	103,027	19,636	49,722	74,262	65,304	83,477	21,103	131,793	735,768
52535100	Meals Nondeductible	(4,208)	520	408	2,199	(760)	(1,998)	735	800	9,452	465	3,878	-	11,491
52567000	Relocation Expenses	27,804	9,282	(16,379)	11,869	127,876	14,930	10,700	(7,974)	10,209	85,352	27,268	1,197	302,134
	Employee related exp	**172,425**	**241,286**	**353,291**	**166,044**	**483,078**	**234,478**	**252,628**	**270,178**	**440,196**	**474,837**	**183,630**	**357,915**	**3,629,984**
52000000	M&S Expense (O&M)	(61,619)	23,275	27,411	28,398	8,153	3,405	26,012	8,967	28,742	40,498	(41,580)	7,761	99,423
52001600	M&S Oper AG	-	-	-	258	-	-	-	-	-	-	-	-	258
52500000	Misc Expense (O&M)	(112,115)	(79,862)	(70,007)	(103,319)	(74,091)	51,509	(71,382)	53,928	(10,158)	(87,134)	(89,063)	(585,581)	(1,177,276)
52513200	Business Development	1,136	63,397	11,947	(3,774)	10,746	11,168	(9,500)	38,602	(17,083)	5,520	11,078	1,265	124,501
52514000	Charitb Contr Deduct	-	-	-	-	-	3,000	-	-	-	-	-	10,000	13,000
52514100	Charitb Contr Nonded	-	-	-	-	-	-	-	-	872	-	-	-	872
52514700	Community Partnrshps	-	-	4,308	-	-	-	-	-	-	-	-	-	4,308
52514900	Cust Education	-	-	1,017	2,166	511	113	-	175	548	756	-	402	5,688
52514905	Cust Edu Comm-Printd	-	-	-	10,000	5,054	5,000	-	10,500	5,500	5,500	11,729	10,271	63,554
52514907	Cust Edu-Press Rls	7,836	7,836	8,147	7,500	8,050	7,836	7,836	8,733	15,000	15,826	(5,149)	8,991	98,441
52514908	Cust Edu-MediaEditor	-	-	-	-	-	-	-	-	1,629	-	1,511	304	3,444
52514910	Cust Edu-OnlinDevPrd	-	-	6,980	25,568	909	-	-	29,337	4,018	-	12,151	31,206	110,169
52515000	Commun Relations-E	-	-	-	-	750	-	-	-	6,869	-	-	2,500	10,119
52515001	Commun Relations-S	-	-	-	-	1,569	-	-	1,399	10,054	-	-	-	13,022
52522000	Community Relations	-	-	-	-	-	-	-	1,089	4,856	4,101	-	500	10,546
52524000	Co Dues/Mmbrshp Ded	93,855	122,990	101,279	123,950	90,534	45,480	69,037	51,494	54,682	158,937	153,010	22,331	1,087,580
52524100	Co Dues/Mmbrshp NonD	-	-	-	-	-	-	-	-	-	-	-	25	25
52527000	Directors Fees	345,667	1,292	1,292	330,042	1,292	1,292	318,953	3,660	1,292	312,542	1,292	2,135	1,320,751
52527100	Directors Expenses	19,659	18,895	34,705	-	38,486	23,621	-	41,412	-	30,813	7,995	7,524	223,111
52548100	Hiring Costs	(28,242)	51,714	-	30,150	959	-	-	10,811	(10,811)	-	31,500	15,221	101,302
52549000	Injuries and Damages	-	-	2,500	-	-	-	-	-	-	-	-	-	2,500
52554500	Lab Supplies	67,425	102,911	70,334	64,344	132,767	89,858	40,056	91,191	86,395	135,833	105,661	306,007	1,292,781
52564000	Penalties Non-deduct	-	-	-	13	356	7,565	(4,107)	1,667	(1,131)	-	581	93	5,037
52568000	Research & Develop	31,256	(75,446)	21,634	3,272	1,068	(16,426)	(51,368)	(32,480)	(38,422)	23,512	3,732	(11,488)	(141,156)
52585000	Discounts Available	(4,803)	(1,395)	(2,404)	(1,110)	(6,188)	(4,241)	(1,924)	(3,894)	(3,342)	(3,551)	(3,463)	(14,561)	(50,877)
	Miscellaneous expens	**360,054**	**235,605**	**219,142**	**517,459**	**220,925**	**229,179**	**323,614**	**316,591**	**139,511**	**643,152**	**200,985**	**(185,094)**	**3,221,123**
54110000	Rents-Real Prop	39,762	39,158	30,858	(10,439)	23,829	25,935	23,567	23,116	24,289	25,026	25,734	36,719	307,555
54115000	Rents-Real Prop I/C	442,144	442,144	438,288	438,288	438,288	438,288	438,288	470,815	454,552	454,552	454,552	454,552	5,364,750
54140000	Rents-Equip	3,475	3,247	3,328	(5,105)	5,310	3,290	4,208	3,269	4,147	2,988	3,212	5,257	36,623
	Rents	**485,381**	**484,549**	**472,474**	**422,744**	**467,427**	**467,514**	**466,063**	**497,200**	**482,987**	**482,565**	**483,498**	**496,528**	**5,708,928**
55000000	Transportation (O&M)	267	508	(170)	32	484	-	-	-	1,446	267	1,716	(1,446)	3,105
55000100	Trans Cap Credits	-	-	-	-	-	-	-	-	-	(2)	-	-	(2)
55010100	Trans Lease Costs	6,716	(11,268)	15,498	7,120	3,455	30	(10,495)	8,423	8,216	(3,618)	2,902	28,619	55,599
55010200	Trans Lease Fuel	2,226	2,382	(542)	722	(1,824)	1,276	5,650	5,758	2,171	7,427	3,193	1,390	29,830
55010300	Trans Lease Maint	80	(1,937)	(2,892)	261	(350)	186	8,104	2,235	-	1,564	464	724	8,438
55010400	Trans Emp Reimb Co	145	87	63	-	81	-	357	325	90	301	-	-	1,448
55010500	Tran Reimb NonAW Veh	6,229	12,708	13,116	15,286	15,252	20,538	14,189	11,318	15,295	17,274	16,324	23,304	180,831
	Transportation	**15,662**	**2,481**	**25,074**	**23,422**	**17,097**	**22,030**	**17,805**	**28,058**	**27,218**	**23,213**	**24,599**	**52,590**	**279,248**
	Operating supplies a	**7,945,564**	**9,744,665**	**10,561,504**	**9,918,677**	**12,125,627**	**12,905,264**	**12,842,036**	**10,185,211**	**12,099,080**	**10,764,492**	**11,266,057**	**14,795,900**	**135,154,076**
57010000	Uncoll Accts Exp	-	-	-	-	-	(29,234)	-	-	8,229	-	-	(6,694)	(27,699)
	Uncollectible accoun	**-**	**-**	**-**	**-**	**-**	**(29,234)**	**-**	**-**	**8,229**	**-**	**-**	**(6,694)**	**(27,699)**
52573000	Cust Acctg-Collectns	1,029,147	960,417	1,021,220	931,256	1,085,820	1,012,595	1,055,327	1,032,772	844,510	1,045,988	1,020,285	871,456	11,910,793
52573100	Cust Acctg-Forms	420,258	397,429	374,554	475,786	403,205	450,721	485,356	631,203	519,875	359,986	477,006	284,863	5,280,243
52573200	Cust Acctg-Postage	1,305,333	1,345,955	1,243,667	1,167,531	1,236,305	1,234,367	1,269,089	1,251,351	1,156,425	1,210,008	1,103,937	1,124,569	14,648,537
	Customer accounting,	**2,754,738**	**2,703,801**	**2,639,440**	**2,574,573**	**2,725,330**	**2,697,682**	**2,809,773**	**2,915,325**	**2,520,810**	**2,615,982**	**2,601,228**	**2,280,889**	**31,839,572**
55110000	Ins Vehicle	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	4,842	58,099
55710000	Ins General Liabilty	386,458	387,489	386,802	382,409	380,508	380,241	380,318	385,132	382,323	379,561	381,294	380,241	4,592,777
55711000	Ins Casualty Reserve	-	-	-	-	-	-	-	-	-	-	-	351,068	351,068
55720000	Ins Work Comp	101,897	99,001	100,770	98,891	99,872	101,293	98,885	99,880	100,000	99,676	100,443	99,823	1,200,431
55720100	Ins W/C Cap Credits	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
55730000	Ins Other	23,804	23,804	23,841	29,485	23,394	23,394	23,394	23,292	24,469	23,153	24,532	23,153	289,715
55735000	Ins Other - I/C	167,634	151,411	167,634	169,377	192,264	186,062	192,264	191,619	186,791	190,501	186,414	52,864	2,034,832
55740000	Ins Property	17,932	17,932	17,932	17,932	17,932	17,932	17,932	17,932	17,932	17,932	17,932	17,932	215,189
	Insurance other than	**702,567**	**684,480**	**701,821**	**702,936**	**718,812**	**713,763**	**717,634**	**722,696**	**716,357**	**715,664**	**715,457**	**929,923**	**8,742,110**
62502600	Misc Maint AG	1,388,139	1,509,361	2,080,899	1,871,509	1,462,159	1,391,171	1,648,894	1,729,074	1,838,957	1,538,235	1,694,849	1,844,661	19,997,907
	Maintenance supplies	**1,388,139**	**1,509,361**	**2,080,899**	**1,871,509**	**1,462,159**	**1,391,171**	**1,648,894**	**1,729,074**	**1,838,957**	**1,538,235**	**1,694,849**	**1,844,661**	**19,997,907**
52801200	Capital Accrual Clrg	-	-	-	-	-	-	-	-	-	-	-	-	-
	Balance sheet pass t	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
88121000	CAP Move-NUP	-	-	-	-	-	-	-	-	-	-	2,558	-	2,558
88121800	CAP Move-NUP-CWIP	-	-	-	-	-	-	-	-	2,964,120	210,733	485,308	1,946,299	5,606,460
88900000	CAP Move-Settlement	-	-	-	-	-	-	-	-	(2,964,120)	(210,733)	(487,866)	(1,946,299)	(5,609,018)
	Capital movements	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Operation and mainte	**28,457,311**	**29,275,470**	**35,736,868**	**29,736,848**	**33,910,701**	**39,988,772**	**33,868,041**	**32,119,441**	**40,201,502**	**31,018,367**	**32,959,518**	**38,148,265**	**405,421,105**

Tennessee American Water Company
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G/L Account	G/L Account Description	Jan-23 Amount	Feb-23 Amount	Mar-23 Amount	Apr-23 Amount	May-23 Amount	Jun-23 Amount	Jul-23 Amount	Aug-23 Amount	Sep-23 Amount	Oct-23 Amount	Nov-23 Amount	Dec-23 Amount	Total 2023 Amount
68011100	Depr - Vehicles	68	199	(68)	13	-	-	-	-	-	1	-	-	213
68011110	Depr - Cap Credits	-	-	-	-	-	-	-	-	-	(1)	-	-	(1)
68011200	Depr Exp-NUP	1,147,458	1,125,839	1,535,446	1,115,305	1,254,645	1,373,350	1,245,134	1,103,413	1,179,062	1,017,768	1,474,943	1,225,535	14,797,898
	Depreciation	**1,147,526**	**1,126,038**	**1,535,379**	**1,115,318**	**1,254,645**	**1,373,350**	**1,245,134**	**1,103,413**	**1,179,062**	**1,017,768**	**1,474,943**	**1,225,535**	**14,798,110**
	Depreciation and amo	**1,147,526**	**1,126,038**	**1,535,379**	**1,115,318**	**1,254,645**	**1,373,350**	**1,245,134**	**1,103,413**	**1,179,062**	**1,017,768**	**1,474,943**	**1,225,535**	**14,798,110**
68520000	Property Taxes	4,899	9,756	5,048	5,048	5,090	5,090	5,090	5,090	5,352	5,090	5,090	4,481	65,122
68532000	FUTA	50,181	14,092	3,636	1,159	(8,343)	12,073	731	184	504	504	501	555	75,777
68532100	FUTA Cap Credits	(3)	-	-	-	-	-	-	-	-	-	-	-	(3)
68533000	FICA	1,007,809	1,649,447	931,216	767,904	932,229	836,522	792,355	831,197	741,536	765,818	709,763	666,118	10,631,912
68533100	FICA Cap Credits	(48)	(48)	-	(132)	-	(235)	-	-	-	(3)	-	-	(466)
68535000	SUTA	205,293	167,134	181,861	88,334	(32,747)	(99,793)	26,890	8,705	6,258	9,693	4,570	9,152	575,351
68535100	SUTA Cap Credits	(11)	(11)	-	-	-	-	-	-	-	-	-	-	(23)
68543000	Othr Taxes &Licenses	104,789	37,610	37,714	58,713	121,308	58,394	66,609	58,411	59,791	53,606	53,651	54,637	765,232
	General taxes	**1,372,907**	**1,877,980**	**1,159,474**	**921,025**	**1,017,537**	**812,052**	**891,675**	**903,588**	**813,441**	**834,708**	**773,575**	**734,942**	**12,112,904**
	Operating expenses,	**30,977,744**	**32,279,488**	**38,431,721**	**31,773,191**	**36,182,884**	**42,174,174**	**36,004,850**	**34,126,441**	**42,194,006**	**32,870,843**	**35,208,035**	**40,108,743**	**432,332,119**
	Operating Income (lo	**360,430**	**332,594**	**277,090**	**(71,815)**	**911,532**	**548,891**	**307,710**	**63,122**	**8,921**	**(180,079)**	**16,617**	**(629,136)**	**1,945,877**
81815100	Int Inc-ST ins	(443,348)	(441,934)	(371,131)	-	(995,464)	(631,020)	(389,058)	(142,690)	(86,547)	(49,485)	(104,434)	(95,034)	(3,750,144)
	Interest income	**(443,348)**	**(441,934)**	**(371,131)**	**-**	**(995,464)**	**(631,020)**	**(389,058)**	**(142,690)**	**(86,547)**	**(49,485)**	**(104,434)**	**(95,034)**	**(3,750,144)**
81035000	Int Capital Lse I/C	63,958	63,800	70,775	64,165	59,323	57,469	56,701	54,922	52,959	204,886	63,173	1,258,026	2,070,158
	Interest on long-ter	**63,958**	**63,800**	**70,775**	**64,165**	**59,323**	**57,469**	**56,701**	**54,922**	**52,959**	**204,886**	**63,173**	**1,258,026**	**2,070,158**
81500000	Interest Other	-	-	-	-	-	-	-	-	-	34	-	(55,228)	(55,194)
	Other interest expen	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**34**	**-**	**(55,228)**	**(55,194)**
	Interest, net	**(379,390)**	**(378,134)**	**(300,356)**	**64,165**	**(936,142)**	**(573,551)**	**(332,357)**	**(87,767)**	**(33,589)**	**155,435**	**(41,261)**	**1,107,764**	**(1,735,180)**
	Other Income (Expens	**(379,390)**	**(378,134)**	**(300,356)**	**64,165**	**(936,142)**	**(573,551)**	**(332,357)**	**(87,767)**	**(33,589)**	**155,435**	**(41,261)**	**1,107,764**	**(1,735,180)**
	Income (loss) before	**(18,960)**	**(45,540)**	**(23,266)**	**(7,649)**	**(24,610)**	**(24,660)**	**(24,647)**	**(24,645)**	**(24,668)**	**(24,644)**	**(24,644)**	**478,628**	**210,696**
69011000	FIT-Current	115,664	117,424	66,256	99,744	99,853	99,725	99,728	99,734	99,757	99,741	99,743	(4,234,822)	(3,137,452)
	Current federal inco	**115,664**	**117,424**	**66,256**	**99,744**	**99,853**	**99,725**	**99,728**	**99,734**	**99,757**	**99,741**	**99,743**	**(4,234,822)**	**(3,137,452)**
69021000	SIT-Current	33,754	34,273	15,617	29,105	28,543	29,237	29,182	29,150	29,134	29,118	29,109	(1,867,842)	(1,551,619)
	Current state income	**33,754**	**34,273**	**15,617**	**29,105**	**28,543**	**29,237**	**29,182**	**29,150**	**29,134**	**29,118**	**29,109**	**(1,867,842)**	**(1,551,619)**
	Current income taxes	**149,418**	**151,698**	**81,874**	**128,849**	**128,396**	**128,962**	**128,910**	**128,885**	**128,891**	**128,859**	**128,852**	**(6,102,664)**	**(4,689,071)**
	Current income taxes	**149,418**	**151,698**	**81,874**	**128,849**	**128,396**	**128,962**	**128,910**	**128,885**	**128,891**	**128,859**	**128,852**	**(6,102,664)**	**(4,689,071)**
69065000	Def FIT-Other	(97,614)	(99,375)	(48,204)	(81,695)	(81,806)	(81,669)	(81,680)	(81,686)	(81,690)	(81,692)	(81,694)	4,053,675	3,154,870
	Deferred federal inc	**(97,614)**	**(99,375)**	**(48,204)**	**(81,695)**	**(81,806)**	**(81,669)**	**(81,680)**	**(81,686)**	**(81,690)**	**(81,692)**	**(81,694)**	**4,053,675**	**3,154,870**
69073500	Def SIT-Other	(32,844)	(24,432)	(9,748)	(22,510)	(21,980)	(22,634)	(22,584)	(22,553)	(22,533)	(22,523)	(22,514)	1,570,361	1,323,505
	Deferred state incom	**(32,844)**	**(24,432)**	**(9,748)**	**(22,510)**	**(21,980)**	**(22,634)**	**(22,584)**	**(22,553)**	**(22,533)**	**(22,523)**	**(22,514)**	**1,570,361**	**1,323,505**
	Deferred taxes	**(130,458)**	**(123,808)**	**(57,952)**	**(104,205)**	**(103,786)**	**(104,303)**	**(104,263)**	**(104,239)**	**(104,223)**	**(104,215)**	**(104,208)**	**5,624,036**	**4,478,375**
	Provision for income	**18,960**	**27,890**	**23,921**	**24,643**	**24,610**	**24,660**	**24,646**	**24,645**	**24,668**	**24,644**	**24,644**	**(478,628)**	**(210,697)**
	Net income (loss)	**(0)**	**(17,650)**	**656**	**16,994**	**-**	**(0)**	**(0)**	**(0)**	**(0)**	**-**	**(0)**	**(0)**	**(0)**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-126. Trial Balance. Refer to the Minimum Filing Guidelines (1-86), Response to Q010, File <2024 TAWC MFG Q010_Attachment.xlsx>, regarding the monthly trial balance for the last two (2) fiscal years for TAWC. Provide a supplement to this response that also includes the monthly assets, liabilities, equity, revenue, and expenses from January 2020 to December 2022.

Response:

File <2024 TAWC MFG Q010_Attachment.xlsx> included the monthly trial balance for fiscal year 2022. Please also see TAW_R_CADDR1_126_062524_Attachment and TAW_R_CADDR1_126_062524_Attachment2.

Tennessee American Water Company
Trial Balance as of January 31, 2020

Company Code	Account Number	Description	January 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	25,021.90	-	25,021.90	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	590,537.40	-	590,537.40	-	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,513,731.20	-	18,513,731.20	-	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,893,674.80	1,372,792.26	2,520,882.54	1,372,792.26	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	724,195.97	-	724,195.97	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,945,193.00	169,464.44	4,775,728.56	169,464.44	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	367,188.62	26,760.80	340,427.82	26,760.80	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	111,635.81	2,511,275.84	111,635.81	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,106,867.95	63,417.10	27,043,450.85	63,417.10	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,067,069.97	894,817.71	13,172,252.26	894,817.71	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	140,716,025.78	7,291,734.19	133,424,291.59	7,291,734.19	B3314
1026	10133300	10133300 UPIS - Services	31,452,818.01	1,086,181.97	30,366,636.04	1,086,181.97	B3334
1026	10133410	10133410 UPIS - Meters	14,223,442.78	4,175,771.61	10,047,671.17	4,175,771.61	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,413,516.05	830,883.09	18,582,632.96	830,883.09	B3344
1026	10133500	10133500 UPIS - Hydrants	10,555,929.96	738,966.07	9,816,963.89	738,966.07	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,203,834.88	(130,455.91)	12,334,290.79	(130,455.91)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,770,178.35	510,689.51	5,259,488.84	510,689.51	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	745,833.42	(776,431.00)	1,522,264.42	(776,431.00)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	155,134.19	-	155,134.19	-	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	288,867.33	9,188.70	279,678.63	9,188.70	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,866,393.86	81,643.14	1,784,750.72	81,643.14	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,041,931.68	(58,051.70)	1,099,983.38	(58,051.70)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	2,636,858.99	910,740.20	1,726,118.79	910,740.20	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	85,793.98	22,586.14	63,207.84	22,586.14	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	597,776.57	402,038.75	195,737.82	402,038.75	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,305,958.98	4,234,005.35	71,953.63	4,234,005.35	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	6,437.06	176,246.03	6,437.06	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	805,937.26	(591,370.46)	1,397,307.72	(591,370.46)	B3045
1026	10630900	10630900 CCNC Supply Mains	1,403,533.47	1,403,533.47	-	1,403,533.47	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	31,721.85	31,721.85	-	31,721.85	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	11,819.66	27,750.61	11,819.66	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	23,241.21	23,241.21	-	23,241.21	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(65,752.38)	69,201.29	(65,752.38)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,676,712.19	2,612,682.37	64,029.82	2,612,682.37	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	1,332,816.93	(176,102.99)	1,508,919.92	(176,102.99)	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	12,115,198.32	3,732,260.57	8,382,937.75	3,732,260.57	B3314
1026	10633300	10633300 CCNC Services	383,498.62	(211,737.17)	595,235.79	(211,737.17)	B3334
1026	10633410	10633410 CCNC Meters	999,965.30	820,335.51	179,629.79	820,335.51	B3344
1026	10633420	10633420 CCNC Meter Installations	844,834.88	406,210.20	438,624.68	406,210.20	B3344
1026	10633500	10633500 CCNC Hydrants	374,985.88	(63,946.81)	438,932.69	(63,946.81)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,245,371.83	1,835,032.49	1,410,339.34	1,835,032.49	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	734,303.51	(96,723.57)	831,027.08	(96,723.57)	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	149,660.31	127,369.46	22,290.85	127,369.46	B3435
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	92,904.73	-	92,904.73	B3455
1026	10634600	10634600 CCNC Communication Equipment	70,251.49	3,986.32	66,265.17	3,986.32	B3465
1026	10634700	10634700 CCNC Misc Equipment	138,187.91	107,517.57	30,670.34	107,517.57	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	355,382,613.25	31,997,209.45	323,385,403.80	31,997,209.45	
1026	10700000	10700000 CWIP	4,690,285.32	(8,208,682.68)	12,898,968.00	(8,208,682.68)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	124,723.29	63,816.97	60,906.32	63,816.97	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(4,288.86)	4,288.86	(4,288.86)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	4,810,674.09	(8,153,489.09)	12,964,163.18	(8,153,489.09)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(143,304,877.12)	(8,521,869.76)	(134,783,007.36)	(8,521,869.76)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,528,653.26)	(66,094.14)	(4,462,559.12)	(66,094.14)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	44,807,435.50	1,381,008.99	43,426,426.51	1,381,008.99	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(31,816.40)	(1,105.68)	(30,710.72)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	(11,714.17)	-	(11,714.17)	-	B1101
1026		Total: Accumulated depreciation/amortization	(103,079,485.45)	(7,208,060.59)	(95,871,424.86)	(7,208,060.59)	
1026		Total: Utility property, net	257,113,801.89	16,635,659.77	240,478,142.12	16,635,659.77	
1026		Total: Total Property Plant & Equipment	257,113,801.89	16,635,659.77	240,478,142.12	16,635,659.77	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	9,351.95	9,184.83	167.12	9,184.83	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(241,603.42)	202,578.47	(444,181.89)	202,578.47	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(150.00)	(150.00)	-	(150.00)	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	530.00	530.00	-	530.00	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(173,401.62)	(11,790.85)	(161,610.77)	(11,790.85)	B234

1026	13162600	13162600 US Bank TN - Main	149,074.02	(31,189.60)	180,263.62	(31,189.60)	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	62.75	(62.75)	62.75	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	98,499.23	21,498.90	77,000.33	21,498.90	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	244.53	244.53	-	244.53	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,750.28	(832.51)	6,582.79	(832.51)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	501.00	501.00	-	501.00	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	89.27	(49.63)	138.90	(49.63)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(757.08)	(265.22)	(491.86)	(265.22)	B1312
1026	13162615	13162615 US Bank TN - Customer A/R Ck Conversion	-	36.78	(36.78)	36.78	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	131.79	72.78	59.01	72.78	B1312
1026	13180100	13180100 Suntrust TN	-	293,164.90	(293,164.90)	293,164.90	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026		Total: Cash and cash equivalents	(149,740.05)	83,597.13	(233,337.18)	83,597.13	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,015,678.20	43,325.13	3,972,353.07	43,325.13	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(2,330.86)	(2,340.86)	10.00	(2,340.86)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	301.51	(194.80)	496.31	(194.80)	B141
1026		Total: Utility customer accounts receivable	4,013,648.85	40,789.47	3,972,859.38	40,789.47	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	2,702.70	(145,563.04)	148,265.74	(145,563.04)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	83,759.39	56,286.22	27,473.17	56,286.22	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	61,900.35	45,641.11	16,259.24	45,641.11	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,995.12	(1,016.61)	3,011.73	(1,016.61)	B145
1026		Total: Receivable from affiliated companies	150,357.56	(44,652.32)	195,009.88	(44,652.32)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	577,251.23	78,846.71	498,404.52	78,846.71	B142
1026	14611000	14611000 Misc A/R - Manual	1,437.86	(29,829.12)	31,266.98	(29,829.12)	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	92,301.75	(23,659.18)	115,960.93	(23,659.18)	B142
1026	14613000	14613000 Misc A/R - Employees	164.98	164.98	-	164.98	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	10.73	11.09	(0.36)	11.09	B142
1026		Total: Other receivables, net	671,166.55	25,534.48	645,632.07	25,534.48	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(469,535.22)	73,002.35	(542,537.57)	73,002.35	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(15,939.97)	(9,052.52)	(6,887.45)	(9,052.52)	B142
1026		Total: Allowance for uncollectible accounts	(485,475.19)	63,949.83	(549,425.02)	63,949.83	
1026		Total: Accounts receivable, net	4,349,697.77	85,621.46	4,264,076.31	85,621.46	
1026	14400000	14400000 Unbilled Utility Revenue	2,109,328.79	27,991.48	2,081,337.31	27,991.48	B173
1026		Total: Unbilled revenues	2,109,328.79	27,991.48	2,081,337.31	27,991.48	
1026	15110000	15110000 Inventory - Plant Material	899,672.73	141,005.61	758,667.12	141,005.61	B151
1026	15130000	15130000 Inventory - Chemicals	151,052.33	32,578.93	118,473.40	32,578.93	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	21,855.80	16,842.68	5,013.12	16,842.68	B153
1026		Total: Materials and supplies	1,072,580.86	190,427.22	882,153.64	190,427.22	
1026	16410000	16410000 Other Special Deposits	16,000.00	(25,000.00)	41,000.00	(25,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	150,822.07	66,503.66	84,318.41	66,503.66	B162
1026	16520000	16520000 Prepaid Insurance	302,513.46	158,610.60	143,902.86	158,610.60	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(16,778.43)	889.91	(17,668.34)	889.91	B162
1026	16540000	16540000 Prepaid Audit Fees	-	(3,053.25)	3,053.25	(3,053.25)	B162
1026	16550000	16550000 Prepaid Other	29,198.33	8,393.82	20,804.51	8,393.82	B162
1026	16550010	16550010 Prepaid Other - Global	253,093.69	16,400.37	236,693.32	16,400.37	B162
1026		Total: Other current assets	734,849.12	222,745.11	512,104.01	222,745.11	
1026		Total: Total Current Assets	8,116,716.49	610,382.40	7,506,334.09	610,382.40	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	156,340.51	98,726.01	57,614.50	98,726.01	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,875,788.94	-	1,875,788.94	-	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	349,403.07	(90,828.00)	440,231.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(603,221.59)	(51,493.81)	(551,727.78)	(51,493.81)	B1862
1026		Total: Reg asset - income tax recovery	4,950,394.37	(43,595.80)	4,993,990.17	(43,595.80)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	14,885.43	(2,259.26)	17,144.69	(2,259.26)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,204,154.16	(3,516.80)	1,207,670.96	(3,516.80)	B181
1026		Total: Debt and preferred stock expense	1,219,039.59	(5,776.06)	1,224,815.65	(5,776.06)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	203,696.00	(52,761.99)	256,457.99	(52,761.99)	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	240,608.87	(28,032.12)	268,640.99	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	27,105.65	27,105.65	-	27,105.65	B1862
1026		Total: Other regulatory assets	471,410.52	(53,688.46)	525,098.98	(53,688.46)	
1026		Total: Regulatory assets	6,640,844.48	(103,060.67)	6,743,905.15	(103,060.67)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	9,507.03	9,507.03	-	9,507.03	B1862
1026		Total: Operating lease right-of-use assets	9,507.03	9,507.03	-	9,507.03	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	66,265.37	(2,728.93)	68,994.30	(2,728.93)	B181
1026		Total: Other long-term assets	66,265.37	(2,728.93)	68,994.30	(2,728.93)	
1026		Total: Total Regulatory and other long-term assets	6,716,616.88	(96,282.57)	6,812,899.45	(96,282.57)	
1026		Total: ASSETS	271,947,135.26	17,149,759.60	254,797,375.66	17,149,759.60	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,580,922.46)	(8,280.49)	(41,572,641.97)	(8,280.49)	B211
1026		Total: Paid-in capital	(41,580,922.46)	(8,280.49)	(41,572,641.97)	(8,280.49)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,204,403.91)	(35,710,411.65)	(3,204,403.91)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,204,403.91)	(35,219,443.89)	(3,204,403.91)	
1026		Total: Total Stockholders' equity	(93,759,005.30)	(3,212,684.40)	(90,546,320.90)	(3,212,684.40)	
1026		Total: Total Equity	(93,759,005.30)	(3,212,684.40)	(90,546,320.90)	(3,212,684.40)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	307,858.16	16,281.68	291,576.48	16,281.68	B221
1026	22115000	22115000 Bonds - Interco	(78,280,321.04)	(6,000,000.00)	(72,280,321.04)	(6,000,000.00)	B221
1026		Total: Long-term debt	(83,672,462.88)	(5,983,718.32)	(77,688,744.56)	(5,983,718.32)	
1026		Total: Total Long-term debt	(83,672,462.88)	(5,983,718.32)	(77,688,744.56)	(5,983,718.32)	
1026		Total: Total Capitalization	(177,431,468.18)	(9,196,402.72)	(168,235,065.46)	(9,196,402.72)	
1026	23121000	23121000 In-House Cash Center Bank	(13,054,814.26)	(8,687,577.16)	(4,367,237.10)	(8,687,577.16)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(74,454.31)	(64,286.07)	(10,168.24)	(64,286.07)	B234
1026		Total: In-House Cash Center	(13,129,268.57)	(8,751,863.23)	(4,377,405.34)	(8,751,863.23)	
1026		Total: Short-term debt	(13,129,268.57)	(8,751,863.23)	(4,377,405.34)	(8,751,863.23)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,587,648.12)	(237,105.72)	(1,350,542.40)	(237,105.72)	B231

1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(156,760.25)	683.24	(157,443.49)	683.24	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(21,186.01)	1,085.87	(22,271.88)	1,085.87	B231
1026	23430000	23430000 A/P - Miscellaneous	(40,919.47)	10,630.53	(51,550.00)	10,630.53	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(65,745.34)	(21,035.54)	(44,709.80)	(21,035.54)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(22,440.01)	2,692.53	(25,132.54)	2,692.53	B231
1026	23431000	23431000 A/P - Misc Global	(66,219.26)	60,462.62	(126,681.88)	60,462.62	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,124,046.95)	916,888.84	(3,040,935.79)	916,888.84	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(71,054.49)	(38,097.27)	(32,957.22)	(38,097.27)	B231
1026		Total: Accounts payable external	(4,156,019.90)	696,205.10	(4,852,225.00)	696,205.10	
1026	23510000	23510000 A/P Associated Companies	(1,205.09)	143,418.84	(144,623.93)	143,418.84	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	1,296,849.84	324,291.72	972,558.12	324,291.72	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(858,167.45)	(106,463.49)	(751,703.96)	(106,463.49)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(84.27)	21.30	(105.57)	21.30	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	437,428.61	361,219.68	76,208.93	361,219.68	
1026		Total: Accounts payable	(3,718,591.29)	1,057,424.78	(4,776,016.07)	1,057,424.78	
1026	23621000	23621000 Accrued FIT - Current Year	511,855.97	924,314.00	(412,458.03)	924,314.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	511,856.34	637,643.00	(125,786.66)	637,643.00	
1026	23631000	23631000 Accrued SIT - Current Year	(469,654.78)	(2,021,304.00)	1,551,649.22	(2,021,304.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	1,476,682.39	(437,038.92)	1,476,682.39	B23612
1026		Total: Accrued state income tax	569,988.69	(544,621.61)	1,114,610.30	(544,621.61)	
1026	23652100	23652100 Accrued Tax - FICA	(58,494.69)	8,132.24	(66,626.93)	8,132.24	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,904,816.54)	38,555.43	(3,943,371.97)	38,555.43	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(8,013.78)	(5,436.01)	(2,577.77)	(5,436.01)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(684,444.39)	(40,232.00)	(644,212.39)	(40,232.00)	B23611
1026		Total: Other accrued taxes	(4,655,769.40)	6,377.52	(4,662,146.92)	6,377.52	
1026		Total: Taxes accrued, including income taxes	(3,573,924.37)	99,398.91	(3,673,323.28)	99,398.91	
1026	23720000	23720000 Interest Accrued - LTD	(186,200.00)	(1,241.33)	(184,958.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,043,893.90)	(56,982.33)	(986,911.57)	(56,982.33)	B2371
1026		Total: Interest accrued	(1,230,093.90)	(58,223.66)	(1,171,870.24)	(58,223.66)	
1026	24120000	24120000 Accrued Vacation Pay	(203,696.00)	52,761.99	(256,457.99)	52,761.99	B241
1026	24120200	24120200 Accrued Power	(150,650.72)	16,960.51	(167,611.23)	16,960.51	B241
1026	24120300	24120300 Accrued Legal	(27,640.00)	629.44	(28,269.44)	629.44	B241
1026	24120600	24120600 Accrued Wages	(136,765.09)	267,951.18	(404,716.27)	267,951.18	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(14,787.50)	(3,087.50)	(11,700.00)	(3,087.50)	B241
1026	24120700	24120700 Accrued Insurance	(367.95)	81,933.40	(82,301.35)	81,933.40	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(33,140.90)	(28,824.59)	(4,316.31)	(28,824.59)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(18,266.25)	(1,569.06)	(16,697.19)	(1,569.06)	B241
1026	24121300	24121300 Accrued Health Savings Account	-	8,400.01	(8,400.01)	8,400.01	B241
1026	24121400	24121400 Accrued Bank Fees	(12,825.89)	(63.38)	(12,762.51)	(63.38)	B241
1026	24121800	24121800 Accrued Severance	-	18,046.18	(18,046.18)	18,046.18	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,049.55)	(1,209.33)	(11,840.22)	(1,209.33)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(409,987.19)	37,498.39	(447,485.58)	37,498.39	B241
1026	24126200	24126200 Accrued Paving	(9,332.31)	38,315.69	(47,648.00)	38,315.69	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,239.83)	971.15	(2,210.98)	971.15	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	(160.00)	-	(160.00)	B241
1026	24142006	24142006 WH PR - 401k Contributions	(18,673.20)	(18,673.20)	-	(18,673.20)	B241
1026	24142014	24142014 WH PR - ESPP	(9,214.94)	(2,228.57)	(6,986.37)	(2,228.57)	B241
1026	24150000	24150000 Operating Lease Current Liability	(2,036.43)	(2,036.43)	-	(2,036.43)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(67,229.60)	(48,325.70)	(18,903.90)	(48,325.70)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(39,312.12)	(18,423.57)	(20,888.55)	(18,423.57)	B241
1026	24164000	24164000 GRIR - Non-inventory	(166,975.72)	283,841.56	(450,817.28)	283,841.56	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(62.00)	69.00	(131.00)	69.00	B241
1026	24172000	24172000 CFO Sales Tax	22,844,241.43	3,957,816.08	18,886,425.35	3,957,816.08	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(23,196,849.47)	(3,963,709.01)	(19,233,140.46)	(3,963,709.01)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	1,729,312.79	(1,729,312.79)	1,729,312.79	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(477,237.97)	(64,603.27)	(412,634.70)	(64,603.27)	B241
1026	25299900	25299900 Advances for Construction - Current	(374,488.06)	(54,488.06)	(320,000.00)	(54,488.06)	B252
1026		Total: Other current liabilities	(2,561,915.36)	2,338,715.07	(4,900,630.43)	2,338,715.07	
1026		Total: Total Current Liabilities	(24,213,793.49)	(5,314,548.13)	(18,899,245.36)	(5,314,548.13)	
1026	25211000	25211000 Advances for Construction - NT Mains	(217,383.00)	(217,383.00)	-	(217,383.00)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,486,033.69)	271,636.28	(2,757,669.97)	271,636.28	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(27,813.54)	5,044.96	(32,858.50)	5,044.96	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	42,679.00	(42,679.00)	42,679.00	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(555,741.79)	(555,741.79)	-	(555,741.79)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(89,170.65)	(89,170.65)	-	(89,170.65)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(71,275.89)	757.27	(72,033.16)	757.27	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(11,047.28)	(11,047.28)	-	(11,047.28)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(246,706.71)	591,620.64	(838,327.35)	591,620.64	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(457,410.53)	(457,410.53)	-	(457,410.53)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(6,154.81)	(6,154.81)	-	(6,154.81)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	374,488.06	54,488.06	320,000.00	54,488.06	B252
1026		Total: Customer Advances for construction	(3,794,249.83)	(370,681.85)	(3,423,567.98)	(370,681.85)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(23,949,793.34)	(2,199,942.00)	(21,749,851.34)	(2,199,942.00)	B283
1026		Total: Federal Deferred income taxes long-term	(23,967,461.34)	(2,199,942.00)	(21,767,519.34)	(2,199,942.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,676,623.94)	(757,193.00)	(5,919,430.94)	(757,193.00)	B283
1026		Total: State Deferred income taxes long-term	(6,676,623.94)	(757,193.00)	(5,919,430.94)	(757,193.00)	

1026		Total: Deferred income taxes	(30,644,085.28)	(2,957,135.00)	(27,686,950.28)	(2,957,135.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(534.42)	2,886.58	(3,421.00)	2,886.58	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(30,815.00)	4,764.00	(35,579.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(162,344.00)	68,508.00	(230,852.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(193,693.42)	76,158.58	(269,852.00)	76,158.58	
1026	25700000	25700000 Reg Liab - Cost of Removal	8,668,104.44	4,021,539.98	4,646,564.46	4,021,539.98	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,000,192.99	(1,712,134.05)	2,712,327.04	(1,712,134.05)	B1862
1026		Total: Reg liability - cost of removal	9,668,297.43	2,309,405.93	7,358,891.50	2,309,405.93	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666.00)	-	(23,643,666.00)	-	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(292,129.75)	14,664.00	(306,793.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	343,274.00	(17,244.00)	360,518.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	159,703.16	(8,244.96)	167,948.12	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(110.11)	1,825.00	(1,935.11)	1,825.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(19,677.20)	3,048.00	(22,725.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(93,746.19)	39,612.00	(133,358.19)	39,612.00	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,816,375.00)	(2,470,512.44)	(345,862.56)	(2,470,512.44)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(142,110.34)	-	(142,110.34)	-	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	192,090.00	(1,054,604.50)	192,090.00	B253
1026	25689900	25689900 Reg Liab - Other	(322,677.04)	280,929.86	(603,606.90)	280,929.86	B253
1026		Total: Other regulatory liabilities	(27,690,028.97)	(1,963,832.54)	(25,726,196.43)	(1,963,832.54)	
1026		Total: Regulatory liabilities	(18,021,731.54)	345,573.39	(18,367,304.93)	345,573.39	
1026	26212000	26212000 Accrued Pension Expense	624,026.65	(308,794.00)	932,820.65	(308,794.00)	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	624,026.79	(308,794.00)	932,820.79	(308,794.00)	
1026	26221000	26221000 Accrued OPEB	602,824.15	306,763.45	296,060.70	306,763.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(92,302.00)	558,680.55	(650,982.55)	558,680.55	B253
1026		Total: Accrued postretirement benefit expense	510,522.15	865,444.00	(354,921.85)	865,444.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(7,470.60)	(7,470.60)	-	(7,470.60)	B224
1026		Total: Operating lease long-term liabilities	(7,470.60)	(7,470.60)	-	(7,470.60)	
1026	26580000	26580000 FIN 48 Reserve - Federal	6,726.09	4,578.00	2,148.09	4,578.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(188,868.13)	(29,660.00)	(159,208.13)	(29,660.00)	B265
1026		Total: Other tax liabilities	(182,142.04)	(25,082.00)	(157,060.04)	(25,082.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(1,870.31)	1,236.84	(3,107.15)	1,236.84	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(135.83)	2,235.87	(2,371.70)	2,235.87	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	(12,315.87)	(70.39)	(12,245.48)	(70.39)	B253
1026		Total: Other long-term liabilities	(14,322.01)	3,402.32	(17,724.33)	3,402.32	
1026		Total: Other Deferred Credits	(196,464.05)	(21,679.68)	(174,784.37)	(21,679.68)	
1026		Total: Regulatory and other long-term liabilities	(51,723,145.78)	(2,378,585.16)	(49,344,560.62)	(2,378,585.16)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	(6,462.85)	(5,917,206.61)	(6,462.85)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,758,918.00)	(49,300.36)	(7,709,617.64)	(49,300.36)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,312,214.26)	2,055.56	(1,314,269.82)	2,055.56	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	7,728.86	(7,728.86)	7,728.86	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,193,928.56)	(335,442.16)	(1,858,486.40)	(335,442.16)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(8,525.00)	(8,525.00)	-	(8,525.00)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,270,541.81)	(854.06)	(2,269,687.75)	(854.06)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(254,532.93)	(57,429.64)	(197,103.29)	(57,429.64)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(159,821.79)	304,183.46	(464,005.25)	304,183.46	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(292,092.65)	(253,581.54)	(38,511.11)	(253,581.54)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	(96.79)	-	(96.79)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(29,024.97)	(25,847.16)	(3,177.81)	(25,847.16)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,031,135.16	246,971.18	4,784,163.98	246,971.18	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	960,021.34	65,295.36	894,725.98	65,295.36	B272
1026		Total: Contributions in aid of construction	(17,890,513.99)	(111,305.14)	(17,779,208.85)	(111,305.14)	
1026		Total: CAPITAL AND LIABILITIES	(271,258,921.44)	(17,000,841.15)	(254,258,080.29)	(17,000,841.15)	
1026		Total: BALANCE SHEET	688,213.82	148,918.45	539,295.37	148,918.45	

Tennessee American Water Company
Trial Balance as of February 28, 2020

Company Code	Account Number	Description	February 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	25,021.90	-	25,021.90	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	601,696.24	11,158.84	590,537.40	11,158.84	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,513,814.56	83.36	18,513,731.20	83.36	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,893,674.80	1,372,792.26	2,520,882.54	1,372,792.26	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	724,195.97	-	724,195.97	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,945,193.00	169,464.44	4,775,728.56	169,464.44	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	371,719.57	31,291.75	340,427.82	31,291.75	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	106,971.62	2,515,940.03	106,971.62	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,109,139.56	65,688.71	27,043,450.85	65,688.71	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,067,069.97	894,817.71	13,172,252.26	894,817.71	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,485,169.36	9,058,357.50	133,426,811.86	9,058,357.50	B3314
1026	10133300	10133300 UPIS - Services	31,441,882.84	991,654.19	30,450,228.65	991,654.19	B3334
1026	10133410	10133410 UPIS - Meters	14,223,318.26	3,964,598.62	10,258,719.64	3,964,598.62	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,414,235.72	725,375.84	18,688,859.88	725,375.84	B3344
1026	10133500	10133500 UPIS - Hydrants	10,651,816.58	822,151.93	9,829,664.65	822,151.93	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,352,816.35	18,525.56	12,334,290.79	18,525.56	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,807,489.26	548,000.42	5,259,488.84	548,000.42	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	745,833.42	(776,431.00)	1,522,264.42	(776,431.00)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	155,134.19	-	155,134.19	-	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	288,867.33	9,188.70	279,678.63	9,188.70	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,866,393.86	81,643.14	1,784,750.72	81,643.14	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,121,892.12	21,908.74	1,099,983.38	21,908.74	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	2,636,858.99	893,848.32	1,743,010.67	893,848.32	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	74,635.14	11,427.30	63,207.84	11,427.30	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	611,104.42	415,366.60	195,737.82	415,366.60	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,468,685.09	4,396,674.66	72,010.43	4,396,674.66	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	9,653.26	173,029.83	9,653.26	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	818,050.85	(824,966.86)	1,643,017.71	(824,966.86)	B3045
1026	10630900	10630900 CCNC Supply Mains	1,414,768.32	1,414,768.32	-	1,414,768.32	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	31,721.85	31,721.85	-	31,721.85	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	3,995.47	35,574.80	3,995.47	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	22,943.54	22,943.54	-	22,943.54	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(89,953.09)	93,402.00	(89,953.09)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,755,351.18	2,691,321.36	64,029.82	2,691,321.36	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	1,338,084.74	(193,712.42)	1,531,797.16	(193,712.42)	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	10,986,533.32	2,526,533.73	8,459,999.59	2,526,533.73	B3314
1026	10633300	10633300 CCNC Services	303,859.21	(245,693.61)	549,552.82	(245,693.61)	B3334
1026	10633410	10633410 CCNC Meters	1,002,410.28	(121,527.29)	1,123,937.57	(121,527.29)	B3344
1026	10633420	10633420 CCNC Meter Installations	865,684.62	666,222.42	199,462.20	666,222.42	B3344
1026	10633500	10633500 CCNC Hydrants	240,698.36	(200,993.68)	441,692.04	(200,993.68)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,241,937.70	1,830,406.86	1,411,530.84	1,830,406.86	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	857,938.05	(103,976.93)	961,914.98	(103,976.93)	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	152,893.51	130,602.66	22,290.85	130,602.66	B3435
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	83,612.35	9,292.38	83,612.35	B3455
1026	10634600	10634600 CCNC Communication Equipment	134,003.16	67,737.99	66,265.17	67,737.99	B3465
1026	10634700	10634700 CCNC Misc Equipment	58,227.47	27,557.13	30,670.34	27,557.13	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	356,581,381.33	31,580,224.40	325,001,156.93	31,580,224.40	
1026	10700000	10700000 CWIP	5,116,593.33	(7,869,443.24)	12,986,036.57	(7,869,443.24)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	174,454.25	153,721.81	20,732.44	153,721.81	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(9,305.70)	9,305.70	(9,305.70)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	5,286,713.06	(7,729,361.65)	13,016,074.71	(7,729,361.65)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(144,195,691.31)	(8,726,531.35)	(135,469,159.96)	(8,726,531.35)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,528,653.26)	(66,094.14)	(4,462,559.12)	(66,094.14)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	44,826,522.61	1,400,096.10	43,426,426.51	1,400,096.10	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(31,908.54)	(1,105.68)	(30,802.86)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	(11,714.17)	-	(11,714.17)	-	B1101
1026		Total: Accumulated depreciation/amortization	(103,951,304.67)	(7,393,635.07)	(96,557,669.60)	(7,393,635.07)	
1026		Total: Utility property, net	257,916,789.72	16,457,227.68	241,459,562.04	16,457,227.68	
1026		Total: Total Property Plant & Equipment	257,916,789.72	16,457,227.68	241,459,562.04	16,457,227.68	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	361.23	361.23	-	361.23	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(343,947.49)	(158,140.15)	(185,807.34)	(158,140.15)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(150.00)	(150.00)	-	(150.00)	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	(1,212.63)	(1,212.63)	-	(1,212.63)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(177,505.25)	(31,249.16)	(146,256.09)	(31,249.16)	B234

1026	13162600	13162600 US Bank TN - Main	119,060.94	5,883.67	113,177.27	5,883.67	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	86.02	86.02	-	86.02	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	110,463.09	35,991.21	74,471.88	35,991.21	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	171.04	171.04	-	171.04	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	8,134.37	2,805.74	5,328.63	2,805.74	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	461.75	461.75	-	461.75	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(64.74)	64.74	(64.74)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(210.47)	239.26	(449.73)	239.26	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(143.74)	143.74	(143.74)	B1312
1026	13180100	13180100 Suntrust TN	-	293,164.90	(293,164.90)	293,164.90	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	16.96	465.96	(449.00)	465.96	B1312
1026		Total: Cash and cash equivalents	(282,270.44)	(251,329.64)	(30,940.80)	(251,329.64)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,841,767.66	(375,792.82)	4,217,560.48	(375,792.82)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(2,760.19)	(2,731.92)	(28.27)	(2,731.92)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	50.00	(201.94)	251.94	(201.94)	B141
1026		Total: Utility customer accounts receivable	3,839,057.47	(378,726.68)	4,217,784.15	(378,726.68)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(142,638.00)	142,638.00	(142,638.00)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	161,447.75	135,386.13	26,061.62	135,386.13	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	53,699.06	(96,014.99)	149,714.05	(96,014.99)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,995.12	(1,016.61)	3,011.73	(1,016.61)	B145
1026		Total: Receivable from affiliated companies	217,141.93	(104,283.47)	321,425.40	(104,283.47)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	636,327.43	144,089.38	492,238.05	144,089.38	B142
1026	14611000	14611000 Misc A/R - Manual	1,532.61	(6,558.90)	8,091.51	(6,558.90)	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	95,846.75	(23,422.18)	119,268.93	(23,422.18)	B142
1026	14613000	14613000 Misc A/R - Employees	(14.28)	(23.92)	9.64	(23.92)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	10.73	11.09	(0.36)	11.09	B142
1026		Total: Other receivables, net	733,703.24	114,095.47	619,607.77	114,095.47	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(455,085.23)	71,811.63	(526,896.86)	71,811.63	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(15,939.97)	(9,052.52)	(6,887.45)	(9,052.52)	B142
1026		Total: Allowance for uncollectible accounts	(471,025.20)	62,759.11	(533,784.31)	62,759.11	
1026		Total: Accounts receivable, net	4,318,877.44	(306,155.57)	4,625,033.01	(306,155.57)	
1026	14400000	14400000 Unbilled Utility Revenue	2,139,209.13	157,657.62	1,981,551.51	157,657.62	B173
1026		Total: Unbilled revenues	2,139,209.13	157,657.62	1,981,551.51	157,657.62	
1026	15110000	15110000 Inventory - Plant Material	949,814.29	208,335.61	741,478.68	208,335.61	B151
1026	15130000	15130000 Inventory - Chemicals	156,811.31	24,558.39	132,252.92	24,558.39	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	6,008.84	4,920.46	1,088.38	4,920.46	B153
1026		Total: Materials and supplies	1,112,634.44	237,814.46	874,819.98	237,814.46	
1026	16410000	16410000 Other Special Deposits	16,000.00	(25,000.00)	41,000.00	(25,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	120,657.65	52,927.66	67,729.99	52,927.66	B162
1026	16520000	16520000 Prepaid Insurance	268,369.21	20,483.65	247,885.56	20,483.65	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(34,891.61)	444.95	(35,336.56)	444.95	B162
1026	16540000	16540000 Prepaid Audit Fees	-	(15,759.25)	15,759.25	(15,759.25)	B162
1026	16550000	16550000 Prepaid Other	15,932.38	3,703.16	12,229.22	3,703.16	B162
1026	16550010	16550010 Prepaid Other - Global	280,469.39	8,325.97	272,143.42	8,325.97	B162
1026		Total: Other current assets	666,537.02	45,126.14	621,410.88	45,126.14	
1026		Total: Total Current Assets	7,954,987.59	(116,886.99)	8,071,874.58	(116,886.99)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	156,340.51	91,514.06	64,826.45	91,514.06	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,875,788.94	-	1,875,788.94	-	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	341,834.07	(90,828.00)	432,662.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(607,520.27)	(51,493.81)	(556,026.46)	(51,493.81)	B1862
1026		Total: Reg asset - income tax recovery	4,938,526.69	(50,807.75)	4,989,334.44	(50,807.75)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	14,697.17	(2,259.19)	16,956.36	(2,259.19)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,198,597.27	(3,689.38)	1,202,286.65	(3,689.38)	B181
1026		Total: Debt and preferred stock expense	1,213,294.44	(5,948.57)	1,219,243.01	(5,948.57)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	203,696.00	(52,761.99)	256,457.99	(52,761.99)	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	238,272.86	(28,032.12)	266,304.98	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	28,117.06	28,117.06	-	28,117.06	B1862
1026		Total: Other regulatory assets	470,085.92	(52,677.05)	522,762.97	(52,677.05)	
1026		Total: Regulatory assets	6,621,907.05	(109,433.72)	6,731,340.77	(109,433.72)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	9,339.23	7,932.35	1,406.88	7,932.35	B1862
1026		Total: Operating lease right-of-use assets	9,339.23	7,932.35	1,406.88	7,932.35	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	64,940.06	(1,934.91)	66,874.97	(1,934.91)	B181
1026		Total: Other long-term assets	64,940.06	(1,934.91)	66,874.97	(1,934.91)	
1026		Total: Total Regulatory and other long-term assets	6,696,186.34	(103,436.28)	6,799,622.62	(103,436.28)	
1026		Total: ASSETS	272,567,963.65	16,236,904.41	256,331,059.24	16,236,904.41	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,582,482.58)	(8,782.82)	(41,573,699.76)	(8,782.82)	B211
1026		Total: Paid-in capital	(41,582,482.58)	(8,782.82)	(41,573,699.76)	(8,782.82)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,249,074.46)	(35,665,741.10)	(3,249,074.46)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,249,074.46)	(35,174,773.34)	(3,249,074.46)	
1026		Total: Total Stockholders' equity	(93,760,565.42)	(3,257,857.28)	(90,502,708.14)	(3,257,857.28)	
1026		Total: Total Equity	(93,760,565.42)	(3,257,857.28)	(90,502,708.14)	(3,257,857.28)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	306,538.25	16,193.44	290,344.81	16,193.44	B221
1026	22115000	22115000 Bonds - Interco	(78,280,321.04)	(6,000,000.00)	(72,280,321.04)	(6,000,000.00)	B221
1026		Total: Long-term debt	(83,673,782.79)	(5,983,806.56)	(77,689,976.23)	(5,983,806.56)	
1026		Total: Total Long-term debt	(83,673,782.79)	(5,983,806.56)	(77,689,976.23)	(5,983,806.56)	
1026		Total: Total Capitalization	(177,434,348.21)	(9,241,663.84)	(168,192,684.37)	(9,241,663.84)	
1026	23121000	23121000 In-House Cash Center Bank	(16,968,501.82)	(8,295,836.63)	(8,672,665.19)	(8,295,836.63)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	704.66	126,593.27	(125,888.61)	126,593.27	B234
1026		Total: In-House Cash Center	(16,967,797.16)	(8,169,243.36)	(8,798,553.80)	(8,169,243.36)	
1026		Total: Short-term debt	(16,967,797.16)	(8,169,243.36)	(8,798,553.80)	(8,169,243.36)	
1026	23410000	23410000 A/P - Reconciliation Account	(948,906.51)	543,656.49	(1,492,563.00)	543,656.49	B231

1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(157,676.39)	44,655.02	(202,331.41)	44,655.02	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(9,261.38)	4,576.11	(13,837.49)	4,576.11	B231
1026	23430000	23430000 A/P - Miscellaneous	(26,000.00)	8,800.00	(34,800.00)	8,800.00	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(37,737.49)	(18,595.90)	(19,141.59)	(18,595.90)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(28,188.97)	(7,254.61)	(20,934.36)	(7,254.61)	B231
1026	23431000	23431000 A/P - Misc Global	(44,489.72)	60,928.57	(105,418.29)	60,928.57	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,011,113.08)	656,104.21	(2,667,217.29)	656,104.21	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(43,996.72)	(37,140.36)	(6,856.36)	(37,140.36)	B231
1026		Total: Accounts payable external	(3,307,370.26)	1,255,729.53	(4,563,099.79)	1,255,729.53	
1026	23510000	23510000 A/P Associated Companies	(3,304.27)	142,122.71	(145,426.98)	142,122.71	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	1,296,849.84	561,405.12	735,444.72	561,405.12	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(776,966.90)	(48,637.91)	(728,328.99)	(48,637.91)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	69.99	(105.57)	69.99	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	516,578.67	654,911.22	(138,332.55)	654,911.22	
1026		Total: Accounts payable	(2,790,791.59)	1,910,640.75	(4,701,432.34)	1,910,640.75	
1026	23621000	23621000 Accrued FIT - Current Year	20,414.97	585,236.00	(564,821.03)	585,236.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	20,415.34	298,565.00	(278,149.66)	298,565.00	
1026	23631000	23631000 Accrued SIT - Current Year	(469,654.78)	(1,982,517.00)	1,512,862.22	(1,982,517.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	1,476,682.39	(437,038.92)	1,476,682.39	B23612
1026		Total: Accrued state income tax	569,988.69	(505,834.61)	1,075,823.30	(505,834.61)	
1026	23652100	23652100 Accrued Tax - FICA	(30,291.64)	56,576.02	(86,867.66)	56,576.02	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,048,269.16)	(222,142.84)	(826,126.32)	(222,142.84)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,560.68)	(198.07)	(3,362.61)	(198.07)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(737,444.39)	(43,232.00)	(694,212.39)	(43,232.00)	B23611
1026		Total: Other accrued taxes	(1,819,565.87)	(203,639.03)	(1,615,926.84)	(203,639.03)	
1026		Total: Taxes accrued, including income taxes	(1,229,161.84)	(410,908.64)	(818,253.20)	(410,908.64)	
1026	23720000	23720000 Interest Accrued - LTD	(223,440.00)	(1,241.33)	(222,198.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,311,603.24)	(77,732.32)	(1,233,870.92)	(77,732.32)	B2371
1026		Total: Interest accrued	(1,535,043.24)	(78,973.65)	(1,456,069.59)	(78,973.65)	
1026	24120000	24120000 Accrued Vacation Pay	(203,696.00)	52,761.99	(256,457.99)	52,761.99	B241
1026	24120200	24120200 Accrued Power	(140,771.03)	35,747.67	(176,518.70)	35,747.67	B241
1026	24120300	24120300 Accrued Legal	(162,444.44)	(120,330.68)	(42,113.76)	(120,330.68)	B241
1026	24120600	24120600 Accrued Wages	(138,257.16)	283,686.07	(421,943.23)	283,686.07	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(3,150.00)	(3,600.00)	450.00	(3,600.00)	B241
1026	24120700	24120700 Accrued Insurance	(2,310.24)	87,401.35	(89,711.59)	87,401.35	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24121000	24121000 Accrued Waste Disposal	(33,388.22)	(7,000.00)	(26,388.22)	(7,000.00)	B241
1026	24121100	24121100 Accrued Retiree Medical	(6,067.73)	1,902.37	(7,970.10)	1,902.37	B241
1026	24121200	24121200 Accrued DCP - Contribution	(17,967.17)	(1,185.04)	(16,782.13)	(1,185.04)	B241
1026	24121400	24121400 Accrued Bank Fees	(11,923.76)	(5,120.27)	(6,803.49)	(5,120.27)	B241
1026	24121800	24121800 Accrued Severance	-	20,340.68	(20,340.68)	20,340.68	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,143.64)	(1,431.32)	(11,712.32)	(1,431.32)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(70,778.91)	413,386.69	(484,165.60)	413,386.69	B241
1026	24126200	24126200 Accrued Paving	(16,569.00)	35,316.00	(51,885.00)	35,316.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,249.65)	970.71	(2,220.36)	970.71	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	(160.00)	-	(160.00)	B241
1026	24142006	24142006 WH PR - 401k Contributions	(21,775.14)	(21,775.14)	-	(21,775.14)	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	13,167.49	(13,167.49)	13,167.49	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	4,455.39	(4,455.39)	4,455.39	B241
1026	24142014	24142014 WH PR - ESPP	(11,523.85)	(1,092.60)	(10,431.25)	(1,092.60)	B241
1026	24150000	24150000 Operating Lease Current Liability	(2,016.37)	(944.53)	(1,071.84)	(944.53)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(28,296.85)	(13,894.62)	(14,402.23)	(13,894.62)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(66,030.02)	(23,842.07)	(42,187.95)	(23,842.07)	B241
1026	24164000	24164000 GRIR - Non-inventory	(176,034.34)	(102,080.78)	(73,953.56)	(102,080.78)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(124.00)	71.00	(195.00)	71.00	B241
1026	24172000	24172000 CFO Sales Tax	23,196,188.64	3,963,330.25	19,232,858.39	3,963,330.25	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(23,471,708.51)	(3,972,455.90)	(19,499,252.61)	(3,972,455.90)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	2,042,854.13	(2,042,854.13)	2,042,854.13	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(238,618.99)	(32,784.18)	(205,834.81)	(32,784.18)	B241
1026	25299900	25299900 Advances for Construction - Current	(374,488.06)	(54,488.06)	(320,000.00)	(54,488.06)	B252
1026		Total: Other current liabilities	(2,012,084.32)	2,644,815.97	(4,656,900.29)	2,644,815.97	
1026		Total: Total Current Liabilities	(24,534,878.15)	(4,103,668.93)	(20,431,209.22)	(4,103,668.93)	
1026	25211000	25211000 Advances for Construction - NT Mains	(217,383.00)	(217,383.00)	-	(217,383.00)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,437,448.84)	304,386.88	(2,741,835.72)	304,386.88	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(27,813.54)	4,796.20	(32,609.74)	4,796.20	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	42,679.00	(42,679.00)	42,679.00	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(517,600.65)	(517,600.65)	-	(517,600.65)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(89,170.65)	(89,170.65)	-	(89,170.65)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(71,275.89)	757.27	(72,033.16)	757.27	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(6,319.42)	(6,319.42)	-	(6,319.42)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(358,536.71)	483,522.64	(842,059.35)	483,522.64	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(457,410.53)	(457,410.53)	-	(457,410.53)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(6,154.81)	(6,154.81)	-	(6,154.81)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	374,488.06	54,488.06	320,000.00	54,488.06	B252
1026		Total: Customer Advances for construction	(3,814,625.98)	(403,409.01)	(3,411,216.97)	(403,409.01)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(24,093,715.34)	(2,342,769.00)	(21,750,946.34)	(2,342,769.00)	B283
1026		Total: Federal Deferred income taxes long-term	(24,111,383.34)	(2,342,769.00)	(21,768,614.34)	(2,342,769.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,709,751.94)	(777,378.00)	(5,932,373.94)	(777,378.00)	B283

1026		Total: State Deferred income taxes long-term	(6,709,751.94)	(777,378.00)	(5,932,373.94)	(777,378.00)	
1026		Total: Deferred income taxes	(30,821,135.28)	(3,120,147.00)	(27,700,988.28)	(3,120,147.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(485.84)	2,677.16	(3,163.00)	2,677.16	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(30,418.00)	4,764.00	(35,182.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(156,635.00)	68,508.00	(225,143.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(187,538.84)	75,949.16	(263,488.00)	75,949.16	
1026	25700000	25700000 Reg Liab - Cost of Removal	8,663,874.65	4,053,101.24	4,610,773.41	4,053,101.24	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	950,730.49	(1,991,011.68)	2,941,742.17	(1,991,011.68)	B1862
1026		Total: Reg liability - cost of removal	9,614,605.14	2,062,089.56	7,552,515.58	2,062,089.56	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666.00)	-	(23,643,666.00)	-	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(290,907.75)	14,664.00	(305,571.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	341,837.00	(17,244.00)	359,081.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	159,016.08	(8,244.96)	167,261.04	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(100.11)	1,670.00	(1,770.11)	1,670.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(19,423.20)	3,048.00	(22,471.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(90,445.19)	39,612.00	(130,057.19)	39,612.00	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,725,524.19)	(2,539,810.18)	(185,714.01)	(2,539,810.18)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(142,110.34)	-	(142,110.34)	-	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	179,350.00	(1,041,864.50)	179,350.00	B253
1026	25689900	25689900 Reg Liab - Other	(332,881.24)	260,989.20	(593,870.44)	260,989.20	B253
1026		Total: Other regulatory liabilities	(27,606,719.44)	(2,065,965.94)	(25,540,753.50)	(2,065,965.94)	
1026		Total: Regulatory liabilities	(17,992,114.30)	(3,876.38)	(17,988,237.92)	(3,876.38)	
1026	26212000	26212000 Accrued Pension Expense	720,811.65	(237,130.00)	957,941.65	(237,130.00)	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	720,811.79	(237,130.00)	957,941.79	(237,130.00)	
1026	26221000	26221000 Accrued OPEB	689,274.15	316,425.45	372,848.70	316,425.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(95,847.00)	558,443.55	(654,290.55)	558,443.55	B253
1026		Total: Accrued postretirement benefit expense	593,427.15	874,869.00	(281,441.85)	874,869.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(7,322.86)	(7,013.86)	(309.00)	(7,013.86)	B224
1026		Total: Operating lease long-term liabilities	(7,322.86)	(7,013.86)	(309.00)	(7,013.86)	
1026	26580000	26580000 FIN 48 Reserve - Federal	6,726.09	4,578.00	2,148.09	4,578.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(188,868.13)	(29,660.00)	(159,208.13)	(29,660.00)	B265
1026		Total: Other tax liabilities	(182,142.04)	(25,082.00)	(157,060.04)	(25,082.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,165.63)	1,180.53	(3,346.16)	1,180.53	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(96.73)	(731.61)	634.88	(731.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,269.49	(12,269.49)	12,269.49	B253
1026		Total: Other long-term liabilities	(2,262.36)	12,718.41	(14,980.77)	12,718.41	
1026		Total: Other Deferred Credits	(184,404.40)	(12,363.59)	(172,040.81)	(12,363.59)	
1026		Total: Regulatory and other long-term liabilities	(51,692,902.72)	(2,833,121.68)	(48,859,781.04)	(2,833,121.68)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	(6,462.85)	(5,917,206.61)	(6,462.85)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,757,076.45)	(47,458.81)	(7,709,617.64)	(47,458.81)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,312,214.26)	2,055.56	(1,314,269.82)	2,055.56	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	7,728.86	(7,728.86)	7,728.86	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,193,410.35)	(334,923.95)	(1,858,486.40)	(334,923.95)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(8,525.00)	(8,525.00)	-	(8,525.00)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,270,541.81)	(854.06)	(2,269,687.75)	(854.06)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(254,468.69)	(57,365.40)	(197,103.29)	(57,365.40)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(171,631.79)	296,373.46	(468,005.25)	296,373.46	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(292,092.65)	(253,581.54)	(38,511.11)	(253,581.54)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	(96.79)	-	(96.79)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(29,024.97)	(25,847.16)	(3,177.81)	(25,847.16)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,051,478.19	246,449.84	4,805,028.35	246,449.84	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	965,916.59	66,078.30	899,838.29	66,078.30	B272
1026		Total: Contributions in aid of construction	(17,873,661.71)	(116,429.54)	(17,757,232.17)	(116,429.54)	
1026		Total: CAPITAL AND LIABILITIES	(271,535,790.79)	(16,294,883.99)	(255,240,906.80)	(16,294,883.99)	
1026		Total: BALANCE SHEET	1,032,172.86	(57,979.58)	1,090,152.44	(57,979.58)	

Tennessee American Water Company
Trial Balance as of March 31, 2020

Company Code	Account Number	Description	March 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	25,021.90	-	25,021.90	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	659,565.99	69,028.59	590,537.40	69,028.59	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,512,269.74	(1,461.46)	18,513,731.20	(1,461.46)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,000,309.91	170,263.18	3,830,046.73	170,263.18	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	724,195.97	-	724,195.97	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,945,193.00	141,713.83	4,803,479.17	141,713.83	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	371,182.34	30,754.52	340,427.82	30,754.52	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	44,523.61	2,578,388.04	44,523.61	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,105,970.97	62,520.12	27,043,450.85	62,520.12	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,067,069.97	894,817.71	13,172,252.26	894,817.71	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,384,055.28	4,046,967.06	138,337,088.22	4,046,967.06	B3314
1026	10133300	10133300 UPIS - Services	31,452,115.16	896,784.25	30,555,330.91	896,784.25	B3334
1026	10133410	10133410 UPIS - Meters	14,282,016.03	4,023,296.39	10,258,719.64	4,023,296.39	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,517,015.30	828,155.42	18,688,859.88	828,155.42	B3344
1026	10133500	10133500 UPIS - Hydrants	10,688,561.36	684,506.14	10,004,055.22	684,506.14	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,352,816.35	39,682.85	12,313,133.50	39,682.85	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,869,209.83	431,219.77	5,437,990.06	431,219.77	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	745,833.42	(784,596.07)	1,530,429.49	(784,596.07)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	288,867.33	(103.68)	288,971.01	(103.68)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,866,393.86	72,556.88	1,793,836.98	72,556.88	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,110,209.32	(3,661.80)	1,113,871.12	(3,661.80)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	2,636,858.99	869,351.50	1,767,507.49	869,351.50	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	32,436.94	(30,770.90)	63,207.84	(30,770.90)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	691,002.65	495,264.83	195,737.82	495,264.83	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,525,860.48	4,453,850.05	72,010.43	4,453,850.05	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	(1,093.09)	183,776.18	(1,093.09)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	711,578.74	297,346.29	414,232.45	297,346.29	B3045
1026	10630900	10630900 CCNC Supply Mains	1,419,388.01	1,419,388.01	-	1,419,388.01	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	31,721.85	31,721.85	-	31,721.85	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	(75,199.72)	114,769.99	(75,199.72)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	40,992.53	40,992.53	-	40,992.53	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(27,207.82)	30,656.73	(27,207.82)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,767,725.44	2,703,695.62	64,029.82	2,703,695.62	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	1,338,191.16	(194,437.16)	1,532,628.32	(194,437.16)	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	11,440,413.42	7,020,279.96	4,420,133.46	7,020,279.96	B3314
1026	10633300	10633300 CCNC Services	284,737.47	(157,952.89)	442,690.36	(157,952.89)	B3334
1026	10633410	10633410 CCNC Meters	963,222.87	(1,320,450.22)	2,283,673.09	(1,320,450.22)	B3344
1026	10633420	10633420 CCNC Meter Installations	774,310.23	546,914.44	227,395.79	546,914.44	B3344
1026	10633500	10633500 CCNC Hydrants	319,131.45	(29,660.92)	348,792.37	(29,660.92)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,804,729.47	1,938,063.14	1,866,666.33	1,938,063.14	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	796,217.48	98,500.22	697,717.26	98,500.22	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	156,302.23	142,176.45	14,125.78	142,176.45	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,425.87	8,425.87	-	8,425.87	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	92,904.73	-	92,904.73	B3455
1026	10634600	10634600 CCNC Communication Equipment	134,586.03	25,054.53	109,531.50	25,054.53	B3465
1026	10634700	10634700 CCNC Misc Equipment	98,666.63	81,884.03	16,782.60	81,884.03	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	357,851,376.38	30,088,673.32	327,762,703.06	30,088,673.32	
1026	10700000	10700000 CWIP	5,884,437.82	(7,876,440.94)	13,760,878.76	(7,876,440.94)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	233,529.95	278,621.70	(45,091.75)	278,621.70	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,672.12)	5,672.12	(5,672.12)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	6,113,633.25	(7,607,825.88)	13,721,459.13	(7,607,825.88)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(144,971,002.39)	(8,806,643.57)	(136,164,358.82)	(8,806,643.57)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,528,653.26)	(66,094.14)	(4,462,559.12)	(66,094.14)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,012,896.75	1,491,194.66	43,521,702.09	1,491,194.66	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,000.68)	(1,105.68)	(30,895.00)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	(11,714.17)	-	(11,714.17)	-	B1101
1026		Total: Accumulated depreciation/amortization	(104,540,333.75)	(7,382,648.73)	(97,157,685.02)	(7,382,648.73)	
1026		Total: Utility property, net	259,424,675.88	15,098,198.71	244,326,477.17	15,098,198.71	
1026		Total: Total Property Plant & Equipment	259,424,675.88	15,098,198.71	244,326,477.17	15,098,198.71	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	838.06	790.68	47.38	790.68	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	18.44	18.44	-	18.44	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(164,375.11)	63,110.73	(227,485.84)	63,110.73	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	380.00	380.00	-	380.00	B234

1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(191,317.58)	(45,160.99)	(146,156.59)	(45,160.99)	B234
1026	13162600	13162600 US Bank TN - Main	158,514.96	9,594.89	148,920.07	9,594.89	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	53.00	(53.00)	53.00	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(125.88)	125.88	(125.88)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	97,217.79	25,899.14	71,318.65	25,899.14	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	189.52	189.52	-	189.52	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	401.10	(7,434.06)	7,835.16	(7,434.06)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(198.09)	198.09	(198.09)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	35.81	(35.81)	35.81	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	-	153.98	(153.98)	153.98	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(139.33)	139.33	(139.33)	B1312
1026	13180100	13180100 Suntrust TN	-	293,611.06	(293,611.06)	293,611.06	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	16.96	16.96	-	16.96	B1312
1026		Total: Cash and cash equivalents	(96,115.86)	(59,204.14)	(36,911.72)	(59,204.14)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,842,370.81	(55,742.75)	3,898,113.56	(55,742.75)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	366,441.20	40,621.10	325,820.10	40,621.10	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	(344.72)	344.72	(344.72)	B141
1026		Total: Utility customer accounts receivable	4,208,812.01	(15,466.37)	4,224,278.38	(15,466.37)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	111,042.02	(31,595.98)	142,638.00	(31,595.98)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	43,465.13	17,438.44	26,026.69	17,438.44	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	60,497.10	22,552.17	37,944.93	22,552.17	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	2,785.12	(1,574.61)	4,359.73	(1,574.61)	B145
1026		Total: Receivable from affiliated companies	217,789.37	6,820.02	210,969.35	6,820.02	
1026	14610000	14610000 Misc A/R - Reconciliation Account	517,162.42	11,109.66	506,052.76	11,109.66	B142
1026	14611000	14611000 Misc A/R - Manual	1,607.70	195.99	1,411.71	195.99	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	(43,233.78)	43,233.78	(43,233.78)	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	99,391.75	(23,185.18)	122,576.93	(23,185.18)	B142
1026	14613000	14613000 Misc A/R - Employees	(138.00)	(222.17)	84.17	(222.17)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	10.73	11.09	(0.36)	11.09	B142
1026		Total: Other receivables, net	618,034.60	(55,324.39)	673,358.99	(55,324.39)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(458,175.15)	76,228.35	(534,403.50)	76,228.35	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,069.53)	(8,237.49)	(10,832.04)	(8,237.49)	B142
1026		Total: Allowance for uncollectible accounts	(477,244.68)	67,990.86	(545,235.54)	67,990.86	
1026		Total: Accounts receivable, net	4,567,391.30	4,020.12	4,563,371.18	4,020.12	
1026	14400000	14400000 Unbilled Utility Revenue	2,076,026.94	(87,148.14)	2,163,175.08	(87,148.14)	B173
1026		Total: Unbilled revenues	2,076,026.94	(87,148.14)	2,163,175.08	(87,148.14)	
1026	15110000	15110000 Inventory - Plant Material	998,637.84	221,452.30	777,185.54	221,452.30	B151
1026	15130000	15130000 Inventory - Chemicals	151,150.36	27,402.79	123,747.57	27,402.79	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	12,369.38	4,354.61	8,014.77	4,354.61	B153
1026		Total: Materials and supplies	1,162,157.58	253,209.70	908,947.88	253,209.70	
1026	16410000	16410000 Other Special Deposits	16,000.00	(25,000.00)	41,000.00	(25,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	90,493.23	39,351.66	51,141.57	39,351.66	B162
1026	16520000	16520000 Prepaid Insurance	214,709.88	42,612.11	172,097.77	42,612.11	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	164,592.07	238.70	164,353.37	238.70	B162
1026	16540000	16540000 Prepaid Audit Fees	-	(15,310.25)	15,310.25	(15,310.25)	B162
1026	16550000	16550000 Prepaid Other	2,666.43	1,051.79	1,614.64	1,051.79	B162
1026	16550010	16550010 Prepaid Other - Global	247,582.03	9,743.88	237,838.15	9,743.88	B162
1026		Total: Other current assets	736,043.64	52,687.89	683,355.75	52,687.89	
1026		Total: Total Current Assets	8,445,503.60	163,565.43	8,281,938.17	163,565.43	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	69,765.34	(2,738.95)	72,504.29	(2,738.95)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	334,265.07	(90,828.00)	425,093.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(612,973.53)	(52,648.39)	(560,325.14)	(52,648.39)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	4,985,144.60	(4,985,144.60)	4,985,144.60	B1862
1026		Total: Reg asset - income tax recovery	4,932,117.08	4,932,117.08	-	4,932,117.08	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	14,508.91	(2,259.12)	16,768.03	(2,259.12)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,193,040.38	(3,861.96)	1,196,902.34	(3,861.96)	B181
1026		Total: Debt and preferred stock expense	1,207,549.29	(6,121.08)	1,213,670.37	(6,121.08)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680000	18680000 Reg Asset - Cost of Removal	8,678,791.60	4,074,621.54	4,604,170.06	4,074,621.54	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	1,736,237.59	(1,812,027.72)	3,548,265.31	(1,812,027.72)	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	140,556.16	9,105.43	131,450.73	9,105.43	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	235,936.85	(28,032.12)	263,968.97	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	29,800.39	29,800.39	-	29,800.39	B1862
1026		Total: Other regulatory assets	10,821,322.59	2,273,467.52	8,547,855.07	2,273,467.52	
1026		Total: Regulatory assets	16,960,988.96	7,199,463.17	9,761,525.79	7,199,463.17	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	9,171.10	8,068.80	1,102.30	8,068.80	B1862
1026		Total: Operating lease right-of-use assets	9,171.10	8,068.80	1,102.30	8,068.80	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	63,614.75	(1,140.89)	64,755.64	(1,140.89)	B181
1026		Total: Other long-term assets	63,614.75	(1,140.89)	64,755.64	(1,140.89)	
1026		Total: Total Regulatory and other long-term assets	17,033,774.81	7,206,391.08	9,827,383.73	7,206,391.08	
1026		Total: ASSETS	284,903,954.29	22,468,155.22	262,435,799.07	22,468,155.22	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,585,279.72)	74.79	(41,585,354.51)	74.79	B211
1026		Total: Paid-in capital	(41,585,279.72)	74.79	(41,585,354.51)	74.79	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,763,362.56)	(3,219,289.71)	(90,544,072.85)	(3,219,289.71)	
1026		Total: Total Equity	(93,763,362.56)	(3,219,289.71)	(90,544,072.85)	(3,219,289.71)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	305,218.34	16,105.20	289,113.14	16,105.20	B221
1026	22115000	22115000 Bonds - Interco	(78,280,321.04)	(6,000,000.00)	(72,280,321.04)	(6,000,000.00)	B221
1026		Total: Long-term debt	(83,675,102.70)	(5,983,894.80)	(77,691,207.90)	(5,983,894.80)	
1026		Total: Total Long-term debt	(83,675,102.70)	(5,983,894.80)	(77,691,207.90)	(5,983,894.80)	

1026		Total: Total Capitalization	(177,438,465.26)	(9,203,184.51)	(168,235,280.75)	(9,203,184.51)	
1026	23121000	23121000 In-House Cash Center Bank	(18,580,960.62)	(7,444,488.83)	(11,136,471.79)	(7,444,488.83)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	1,588.18	306,924.49	(305,336.31)	306,924.49	B234
1026		Total: In-House Cash Center	(18,579,372.44)	(7,137,564.34)	(11,441,808.10)	(7,137,564.34)	
1026		Total: Short-term debt	(18,579,372.44)	(7,137,564.34)	(11,441,808.10)	(7,137,564.34)	
1026	23410000	23410000 A/P - Reconciliation Account	(937,031.97)	1,419,929.06	(2,356,961.03)	1,419,929.06	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(44,618.36)	(10,330.62)	(34,287.74)	(10,330.62)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(7,358.12)	16,593.99	(23,952.11)	16,593.99	B231
1026	23430000	23430000 A/P - Miscellaneous	(19,000.00)	43,487.90	(62,487.90)	43,487.90	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(26,302.38)	30,481.24	(56,783.62)	30,481.24	B231
1026	23430700	23430700 A/P - Pcard Accrual	(13,519.11)	3,289.70	(16,808.81)	3,289.70	B231
1026	23431000	23431000 A/P - Misc Global	(45,476.66)	61,806.10	(107,282.76)	61,806.10	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,453,971.59)	(182,678.32)	(3,271,293.27)	(182,678.32)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(76,734.41)	(38,459.96)	(38,274.45)	(38,459.96)	B231
1026		Total: Accounts payable external	(4,624,012.60)	1,344,119.09	(5,968,131.69)	1,344,119.09	
1026	23510000	23510000 A/P Associated Companies	(405.81)	141,966.10	(142,371.91)	141,966.10	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	723,267.84	144,652.90	578,614.94	144,652.90	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(945,683.06)	83,565.40	(1,029,248.46)	83,565.40	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(222,821.03)	370,184.40	(593,005.43)	370,184.40	
1026		Total: Accounts payable	(4,846,833.63)	1,714,303.49	(6,561,137.12)	1,714,303.49	
1026	23621000	23621000 Accrued FIT - Current Year	(9,794.03)	738,383.00	(748,177.03)	738,383.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	(9,793.66)	451,712.00	(461,505.66)	451,712.00	
1026	23631000	23631000 Accrued SIT - Current Year	(469,654.78)	(1,918,115.00)	1,448,460.22	(1,918,115.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	2,096,399.39	(1,056,755.92)	2,096,399.39	B23612
1026		Total: Accrued state income tax	569,988.69	178,284.39	391,704.30	178,284.39	
1026	23652100	23652100 Accrued Tax - FICA	(37,168.38)	(2,897.36)	(34,271.02)	(2,897.36)	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,350,626.53)	(219,931.13)	(1,130,695.40)	(219,931.13)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(4,386.82)	(2,104.99)	(2,281.83)	(2,104.99)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(790,444.39)	(640,444.00)	(150,000.39)	(640,444.00)	B23611
1026		Total: Other accrued taxes	(2,182,626.12)	(860,019.62)	(1,322,606.50)	(860,019.62)	
1026		Total: Taxes accrued, including income taxes	(1,622,431.09)	(230,023.23)	(1,392,407.86)	(230,023.23)	
1026	23720000	23720000 Interest Accrued - LTD	(37,240.00)	(1,241.33)	(35,998.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(600,056.57)	(91,231.98)	(508,824.59)	(91,231.98)	B2371
1026		Total: Interest accrued	(637,296.57)	(92,473.31)	(544,823.26)	(92,473.31)	
1026	24120000	24120000 Accrued Vacation Pay	(140,556.16)	(9,105.43)	(131,450.73)	(9,105.43)	B241
1026	24120200	24120200 Accrued Power	(137,725.27)	54,869.90	(192,595.17)	54,869.90	B241
1026	24120300	24120300 Accrued Legal	(62,215.00)	(37,276.55)	(24,938.45)	(37,276.55)	B241
1026	24120600	24120600 Accrued Wages	(191,425.95)	(41,952.84)	(149,473.11)	(41,952.84)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(3,150.00)	262.50	(3,412.50)	262.50	B241
1026	24120700	24120700 Accrued Insurance	(17,027.50)	17,070.35	(34,097.85)	17,070.35	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	43,233.78	(43,233.78)	43,233.78	B241
1026	24121000	24121000 Accrued Waste Disposal	(42,456.40)	3,615.48	(46,071.88)	3,615.48	B241
1026	24121100	24121100 Accrued Retiree Medical	(7,350.00)	150.00	(7,500.00)	150.00	B241
1026	24121200	24121200 Accrued DCP - Contribution	(20,840.67)	(2,735.56)	(18,105.11)	(2,735.56)	B241
1026	24121300	24121300 Accrued Health Savings Account	-	750.00	(750.00)	750.00	B241
1026	24121400	24121400 Accrued Bank Fees	(12,821.64)	119.35	(12,940.99)	119.35	B241
1026	24122700	24122700 Accrued Employer 401k Match	(14,414.51)	(1,879.00)	(12,535.51)	(1,879.00)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(110,841.90)	24,701.90	(135,543.80)	24,701.90	B241
1026	24126200	24126200 Accrued Paving	(31,747.00)	21,648.00	(53,395.00)	21,648.00	B241
1026	24126500	24126500 Accrued Audit Fees	(6,786.00)	(6,786.00)	-	(6,786.00)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,261.69)	965.68	(2,227.37)	965.68	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	(60.00)	(100.00)	(60.00)	B241
1026	24142006	24142006 WH PR - 401k Contributions	(19,077.34)	(25.80)	(19,051.54)	(25.80)	B241
1026	24142014	24142014 WH PR - ESPP	(3,250.28)	1,888.08	(5,138.36)	1,888.08	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,996.26)	(1,191.01)	(805.25)	(1,191.01)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(106,746.55)	(64,589.79)	(42,156.76)	(64,589.79)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(76,235.81)	(45,718.59)	(30,517.22)	(45,718.59)	B241
1026	24164000	24164000 GRIR - Non-inventory	(158,123.62)	524,100.79	(682,224.41)	524,100.79	B241
1026	24165000	24165000 GRIR - Freight	-	8.46	(8.46)	8.46	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(186.00)	73.00	(259.00)	73.00	B241
1026	24172000	24172000 CFO Sales Tax	23,471,111.88	3,973,030.08	19,498,081.80	3,973,030.08	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(23,770,151.86)	(3,980,526.16)	(19,789,625.70)	(3,980,526.16)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	2,379,522.33	(2,379,522.33)	2,379,522.33	A253
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(366,441.20)	(40,621.10)	(325,820.10)	(40,621.10)	B241
1026	25299900	25299900 Advances for Construction - Current	(386,692.09)	(66,692.09)	(320,000.00)	(66,692.09)	B252
1026		Total: Other current liabilities	(2,214,348.70)	2,798,459.13	(5,012,807.83)	2,798,459.13	
1026		Total: Total Current Liabilities	(27,900,282.43)	(2,947,298.26)	(24,952,984.17)	(2,947,298.26)	
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,398,725.92)	337,421.41	(2,736,147.33)	337,421.41	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(27,813.54)	4,796.20	(32,609.74)	4,796.20	B252
1026	25217000	25217000 Advances for Construction - NT WIP	15,181.92	57,860.92	(42,679.00)	57,860.92	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(513,987.52)	(418,263.06)	(95,724.46)	(418,263.06)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(89,170.65)	(89,170.65)	-	(89,170.65)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(71,275.89)	757.27	(72,033.16)	757.27	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(6,168.87)	(2,984.32)	(3,184.55)	(2,984.32)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(862,891.92)	(165,694.57)	(697,197.35)	(165,694.57)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(453,797.39)	(453,797.39)	-	(453,797.39)	B252

1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(6,004.26)	(6,004.26)	-	(6,004.26)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	386,692.09	66,692.09	320,000.00	66,692.09	B252
1026		Total: Customer Advances for construction	(4,027,961.95)	(633,390.37)	(3,394,571.58)	(633,390.37)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(24,258,172.34)	(2,562,873.00)	(21,695,299.34)	(2,562,873.00)	B283
1026		Total: Federal Deferred income taxes long-term	(24,275,840.34)	(2,562,873.00)	(21,712,967.34)	(2,562,873.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,785,576.94)	(817,384.00)	(5,968,192.94)	(817,384.00)	B283
1026		Total: State Deferred income taxes long-term	(6,785,576.94)	(817,384.00)	(5,968,192.94)	(817,384.00)	
1026		Total: Deferred income taxes	(31,061,417.28)	(3,380,257.00)	(27,681,160.28)	(3,380,257.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(437.26)	2,467.74	(2,905.00)	2,467.74	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(30,021.00)	4,764.00	(34,785.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(150,926.00)	68,508.00	(219,434.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(181,384.26)	75,739.74	(257,124.00)	75,739.74	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666.00)	-	(23,643,666.00)	-	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(289,685.75)	14,664.00	(304,349.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	340,400.00	(17,244.00)	357,644.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	158,329.00	(8,244.96)	166,573.96	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(90.11)	1,515.00	(1,605.11)	1,515.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(19,169.20)	3,048.00	(22,217.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(87,144.19)	39,612.00	(126,756.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	(4,985,144.60)	4,985,144.60	(4,985,144.60)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,634,673.38)	(2,634,673.38)	-	(2,634,673.38)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(142,110.34)	-	(142,110.34)	-	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	161,415.00	(1,023,929.50)	161,415.00	B253
1026	25689900	25689900 Reg Liab - Other	(340,425.47)	244,499.28	(584,924.75)	244,499.28	B253
1026		Total: Other regulatory liabilities	(27,520,749.94)	(7,180,553.66)	(20,340,196.28)	(7,180,553.66)	
1026		Total: Regulatory liabilities	(27,520,749.94)	(7,180,553.66)	(20,340,196.28)	(7,180,553.66)	
1026	26212000	26212000 Accrued Pension Expense	707,986.65	(190,819.00)	898,805.65	(190,819.00)	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	707,986.79	(190,819.00)	898,805.79	(190,819.00)	
1026	26221000	26221000 Accrued OPEB	775,724.15	329,960.45	445,763.70	329,960.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(99,392.00)	558,206.55	(657,598.55)	558,206.55	B253
1026		Total: Accrued postretirement benefit expense	676,332.15	888,167.00	(211,834.85)	888,167.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(7,174.84)	(6,936.15)	(238.69)	(6,936.15)	B224
1026		Total: Operating lease long-term liabilities	(7,174.84)	(6,936.15)	(238.69)	(6,936.15)	
1026	26580000	26580000 FIN 48 Reserve - Federal	11,930.09	8,857.00	3,073.09	8,857.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(203,319.13)	(97,168.00)	(106,151.13)	(97,168.00)	B265
1026		Total: Other tax liabilities	(191,389.04)	(88,311.00)	(103,078.04)	(88,311.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,484.86)	1,123.62	(3,608.48)	1,123.62	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(886.73)	(173.61)	(713.12)	(173.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,291.40	(12,291.40)	12,291.40	B253
1026		Total: Other long-term liabilities	(3,371.59)	13,241.41	(16,613.00)	13,241.41	
1026		Total: Other Deferred Credits	(194,760.63)	(75,069.59)	(119,691.04)	(75,069.59)	
1026		Total: Regulatory and other long-term liabilities	(61,609,129.96)	(10,503,119.03)	(51,106,010.93)	(10,503,119.03)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	(6,462.85)	(5,917,206.61)	(6,462.85)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,754,313.45)	(37,261.81)	(7,717,051.64)	(37,261.81)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,640.55)	21,629.27	(1,314,269.82)	21,629.27	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	3,454.60	11,183.46	(7,728.86)	11,183.46	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,193,503.11)	(335,012.71)	(1,858,490.40)	(335,012.71)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(8,525.00)	(8,525.00)	-	(8,525.00)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,270,541.81)	(854.06)	(2,269,687.75)	(854.06)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(261,978.19)	(64,873.90)	(197,104.29)	(64,873.90)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(212,287.05)	236,651.20	(448,938.25)	236,651.20	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(292,185.41)	(242,047.30)	(50,138.11)	(242,047.30)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	(96.79)	-	(96.79)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(31,534.47)	(28,355.66)	(3,178.81)	(28,355.66)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,071,819.30	245,926.58	4,825,892.72	245,926.58	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	971,811.16	66,860.56	904,950.60	66,860.56	B272
1026		Total: Contributions in aid of construction	(17,872,494.50)	(141,239.01)	(17,731,255.49)	(141,239.01)	
		Total: CAPITAL AND LIABILITIES	(284,820,372.15)	(22,794,840.81)	(262,025,531.34)		
		Total: BALANCE SHEET	83,582.14	(326,685.59)	410,267.73		

Tennessee American Water Company
Trial Balance as of April 30, 2020

Company Code	Account Number	Description	April 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	25,021.90	-	25,021.90	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	659,565.99	69,028.59	590,537.40	69,028.59	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,512,269.74	(1,461.46)	18,513,731.20	(1,461.46)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,000,309.91	170,263.18	3,830,046.73	170,263.18	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	755,917.82	31,721.85	724,195.97	31,721.85	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,942,850.73	139,606.32	4,803,244.41	139,606.32	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	371,182.34	30,754.52	340,427.82	30,754.52	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	44,523.61	2,578,388.04	44,523.61	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,105,645.44	62,194.59	27,043,450.85	62,194.59	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,067,069.97	898,186.93	13,168,883.04	898,186.93	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,387,557.11	4,053,524.98	138,334,032.13	4,053,524.98	B3314
1026	10133300	10133300 UPIS - Services	31,446,827.50	797,705.46	30,649,122.04	797,705.46	B3334
1026	10133410	10133410 UPIS - Meters	14,281,886.11	1,600,798.09	12,681,088.02	1,600,798.09	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,512,958.45	684,466.43	18,828,492.02	684,466.43	B3344
1026	10133500	10133500 UPIS - Hydrants	10,681,620.24	574,742.41	10,106,877.83	574,742.41	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,352,816.35	39,682.85	12,313,133.50	39,682.85	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,846,855.61	408,865.55	5,437,990.06	408,865.55	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	745,833.42	(791,012.07)	1,536,845.49	(791,012.07)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	288,867.33	-	288,867.33	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,886,424.81	87,275.50	1,799,149.31	87,275.50	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,110,209.32	(3,661.80)	1,113,871.12	(3,661.80)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	2,636,858.99	888,030.73	1,748,828.26	888,030.73	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	32,436.94	(30,770.90)	63,207.84	(30,770.90)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	695,526.38	499,788.56	195,737.82	499,788.56	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,697,101.01	4,624,140.69	72,960.32	4,624,140.69	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	-	182,683.09	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	714,353.33	275,636.65	438,716.68	275,636.65	B3045
1026	10630900	10630900 CCNC Supply Mains	1,279,616.72	1,279,616.72	-	1,279,616.72	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	58,447.55	(58,094.95)	116,542.50	(58,094.95)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	44,610.73	44,610.73	-	44,610.73	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(27,142.27)	30,591.18	(27,142.27)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,844,495.73	2,366,868.85	477,626.88	2,366,868.85	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	1,338,554.33	(14,606.09)	1,353,160.42	(14,606.09)	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	11,607,169.86	6,448,747.81	5,158,422.05	6,448,747.81	B3314
1026	10633300	10633300 CCNC Services	282,651.10	(317,036.69)	599,687.79	(317,036.69)	B3334
1026	10633410	10633410 CCNC Meters	962,914.87	705,538.60	257,376.27	705,538.60	B3344
1026	10633420	10633420 CCNC Meter Installations	790,461.11	(22,193.38)	812,654.49	(22,193.38)	B3344
1026	10633500	10633500 CCNC Hydrants	349,251.22	19,087.76	330,163.46	19,087.76	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,805,024.84	1,918,925.73	1,886,099.11	1,918,925.73	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	853,867.74	121,256.33	732,611.41	121,256.33	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	160,497.86	146,372.08	14,125.78	146,372.08	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,425.87	8,425.87	-	8,425.87	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	92,904.73	-	92,904.73	B3455
1026	10634600	10634600 CCNC Communication Equipment	114,693.70	12,650.74	102,042.96	12,650.74	B3465
1026	10634700	10634700 CCNC Misc Equipment	96,393.73	79,284.08	17,109.65	79,284.08	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	358,222,476.84	27,971,912.59	330,250,564.25	27,971,912.59	
1026	10700000	10700000 CWIP	7,387,253.02	(5,098,211.73)	12,485,464.75	(5,098,211.73)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	172,328.37	177,773.59	(5,445.22)	177,773.59	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,672.12)	5,672.12	(5,672.12)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	7,555,246.87	(4,930,444.78)	12,485,691.65	(4,930,444.78)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(145,743,275.88)	(8,875,783.17)	(136,867,492.71)	(8,875,783.17)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,529,107.06)	(40,600.27)	(4,488,506.79)	(40,600.27)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,054,618.97	1,472,569.26	43,582,049.71	1,472,569.26	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,092.82)	(1,105.68)	(30,987.14)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	(11,714.17)	-	(11,714.17)	-	B1101
1026		Total: Accumulated depreciation/amortization	(105,271,430.96)	(7,444,919.86)	(97,826,511.10)	(7,444,919.86)	
1026		Total: Utility property, net	260,506,292.75	15,596,547.95	244,909,744.80	15,596,547.95	
1026		Total: Total Property Plant & Equipment	260,506,292.75	15,596,547.95	244,909,744.80	15,596,547.95	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	6,844.38	5,602.43	1,241.95	5,602.43	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	19.13	19.13	-	19.13	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(173,095.26)	5,017.71	(178,112.97)	5,017.71	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	380.00	380.00	-	380.00	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(197,503.55)	(49,110.90)	(148,392.65)	(49,110.90)	B234

1026	13162600	13162600 US Bank TN - Main	217,479.80	(42,619.87)	260,099.67	(42,619.87)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	94,089.83	(21,717.20)	115,807.03	(21,717.20)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	116.26	(228.53)	344.79	(228.53)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,661.70	4,509.66	1,152.04	4,509.66	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	409.13	409.13	-	409.13	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(117.20)	(84.68)	(32.52)	(84.68)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	18.53	(121.26)	139.79	(121.26)	B1312
1026	13180100	13180100 Suntrust TN	-	293,611.06	(293,611.06)	293,611.06	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026		Total: Cash and cash equivalents	(43,697.25)	(204,333.32)	160,636.07	(204,333.32)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,109,925.25	448,151.93	3,661,773.32	448,151.93	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(3,710.43)	(2,710.22)	(1,000.21)	(2,710.22)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	58.60	58.60	-	58.60	B141
1026		Total: Utility customer accounts receivable	4,106,273.42	445,500.31	3,660,773.11	445,500.31	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	111,042.02	(31,595.98)	142,638.00	(31,595.98)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	124,599.91	122,655.09	1,944.82	122,655.09	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	32,108.12	(12,084.47)	44,192.59	(12,084.47)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	886.73	173.61	713.12	173.61	B145
1026		Total: Receivable from affiliated companies	268,636.78	79,148.25	189,488.53	79,148.25	
1026	14610000	14610000 Misc A/R - Reconciliation Account	517,030.96	(26,065.28)	543,096.24	(26,065.28)	B142
1026	14611000	14611000 Misc A/R - Manual	1,607.12	430.95	1,176.17	430.95	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	64,188.34	(23,106.59)	87,294.93	(23,106.59)	B142
1026	14613000	14613000 Misc A/R - Employees	(138.00)	(352.16)	214.16	(352.16)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	10.73	11.09	(0.36)	11.09	B142
1026		Total: Other receivables, net	582,699.15	(49,081.99)	631,781.14	(49,081.99)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(455,857.70)	39,514.08	(495,371.78)	39,514.08	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,069.53)	(8,237.49)	(10,832.04)	(8,237.49)	B142
1026		Total: Allowance for uncollectible accounts	(474,927.23)	31,276.59	(506,203.82)	31,276.59	
1026		Total: Accounts receivable, net	4,482,682.12	506,843.16	3,975,838.96	506,843.16	
1026	14400000	14400000 Unbilled Utility Revenue	1,981,537.63	(229,924.93)	2,211,462.56	(229,924.93)	B173
1026		Total: Unbilled revenues	1,981,537.63	(229,924.93)	2,211,462.56	(229,924.93)	
1026	15110000	15110000 Inventory - Plant Material	849,677.03	118,551.50	731,125.53	118,551.50	B151
1026	15130000	15130000 Inventory - Chemicals	165,013.48	43,981.23	121,032.25	43,981.23	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	34,624.56	32,674.75	1,949.81	32,674.75	B153
1026		Total: Materials and supplies	1,049,315.07	195,207.48	854,107.59	195,207.48	
1026	16410000	16410000 Other Special Deposits	16,000.00	(25,000.00)	41,000.00	(25,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	60,328.81	25,775.66	34,553.15	25,775.66	B162
1026	16520000	16520000 Prepaid Insurance	248,972.33	16,802.73	232,169.60	16,802.73	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	146,478.89	238.70	146,240.19	238.70	B162
1026	16540000	16540000 Prepaid Audit Fees	-	(10,204.92)	10,204.92	(10,204.92)	B162
1026	16550000	16550000 Prepaid Other	12,273.81	4.46	12,269.35	4.46	B162
1026	16550010	16550010 Prepaid Other - Global	247,710.89	243.14	247,467.75	243.14	B162
1026		Total: Other current assets	731,764.73	7,859.77	723,904.96	7,859.77	
1026		Total: Total Current Assets	8,201,602.30	275,652.16	7,925,950.14	275,652.16	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	69,765.34	(2,738.95)	72,504.29	(2,738.95)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	326,696.07	(90,828.00)	417,524.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(617,041.30)	(52,417.48)	(564,623.82)	(52,417.48)	B1862
1026		Total: Reg asset - income tax recovery	4,920,480.31	(52,796.61)	4,973,276.92	(52,796.61)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	14,320.73	(2,259.04)	16,579.77	(2,259.04)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,222,432.84	30,913.87	1,191,518.97	30,913.87	B181
1026		Total: Debt and preferred stock expense	1,236,753.57	28,654.83	1,208,098.74	28,654.83	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	245,695.16	13,048.43	232,646.73	13,048.43	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	233,600.84	(28,032.12)	261,632.96	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	30,963.49	30,963.49	-	30,963.49	B1862
1026		Total: Other regulatory assets	510,259.49	15,979.80	494,279.69	15,979.80	
1026		Total: Regulatory assets	6,667,493.37	(8,162.33)	6,675,655.70	(8,162.33)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	9,002.63	8,003.44	999.19	8,003.44	B1862
1026		Total: Operating lease right-of-use assets	9,002.63	8,003.44	999.19	8,003.44	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	77,210.85	(188.29)	77,399.14	(188.29)	B181
1026		Total: Other long-term assets	77,210.85	(188.29)	77,399.14	(188.29)	
1026		Total: Total Regulatory and other long-term assets	6,753,706.85	(347.18)	6,754,054.03	(347.18)	
1026		Total: ASSETS	275,461,601.90	15,871,852.93	259,589,748.97	15,871,852.93	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,585,279.72)	74.79	(41,585,354.51)	74.79	B211
1026		Total: Paid-in capital	(41,585,279.72)	74.79	(41,585,354.51)	74.79	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,763,362.56)	(3,219,289.71)	(90,544,072.85)	(3,219,289.71)	
1026		Total: Total Equity	(93,763,362.56)	(3,219,289.71)	(90,544,072.85)	(3,219,289.71)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	312,125.48	24,244.01	287,881.47	24,244.01	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(10,000,000.00)	(72,280,321.04)	(10,000,000.00)	B221
1026		Total: Long-term debt	(87,668,195.56)	(9,975,755.99)	(77,692,439.57)	(9,975,755.99)	
1026		Total: Total Long-term debt	(87,668,195.56)	(9,975,755.99)	(77,692,439.57)	(9,975,755.99)	
1026		Total: Total Capitalization	(181,431,558.12)	(13,195,045.70)	(168,236,512.42)	(13,195,045.70)	
1026	23121000	23121000 In-House Cash Center Bank	(14,954,780.80)	(2,765,197.48)	(12,189,583.32)	(2,765,197.48)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(1,938.22)	1,781.37	(3,719.59)	1,781.37	B234
1026		Total: In-House Cash Center	(14,956,719.02)	(2,763,416.11)	(12,193,302.91)	(2,763,416.11)	
1026		Total: Short-term debt	(14,956,719.02)	(2,763,416.11)	(12,193,302.91)	(2,763,416.11)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,389,151.72)	1,209,017.75	(2,598,169.47)	1,209,017.75	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(144,684.39)	(1,302.91)	(143,381.48)	(1,302.91)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(8,112.03)	13,621.93	(21,733.96)	13,621.93	B231
1026	23430000	23430000 A/P - Miscellaneous	(27,042.00)	(8,042.00)	(19,000.00)	(8,042.00)	B231

1026	23430600	23430600 A/P - Workbasket Accrual	(97,231.87)	(76,894.53)	(20,337.34)	(76,894.53)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(12,925.01)	9,975.37	(22,900.38)	9,975.37	B231
1026	23431000	23431000 A/P - Misc Global	(67,474.35)	45,270.26	(112,744.61)	45,270.26	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,020,147.50)	(762,524.31)	(2,257,623.19)	(762,524.31)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(650,927.47)	(636,878.18)	(14,049.29)	(636,878.18)	B231
1026		Total: Accounts payable external	(5,417,696.34)	(207,756.62)	(5,209,939.72)	(207,756.62)	
1026	23510000	23510000 A/P Associated Companies	(3,203.30)	141,562.69	(144,765.99)	141,562.69	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	885,185.96	(106,117.57)	991,303.53	(106,117.57)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(770,102.76)	(41,306.63)	(728,796.13)	(41,306.63)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	111,879.90	(5,861.51)	117,741.41	(5,861.51)	
1026		Total: Accounts payable	(5,305,816.44)	(213,618.13)	(5,092,198.31)	(213,618.13)	
1026	23621000	23621000 Accrued FIT - Current Year	7,990.97	497,173.00	(489,182.03)	497,173.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	7,991.34	210,502.00	(202,510.66)	210,502.00	
1026	23631000	23631000 Accrued SIT - Current Year	(469,654.78)	(1,850,070.00)	1,380,415.22	(1,850,070.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	2,111,904.39	(1,072,260.92)	2,111,904.39	B23612
1026		Total: Accrued state income tax	569,988.69	261,834.39	308,154.30	261,834.39	
1026	23652100	23652100 Accrued Tax - FICA	(44,412.99)	(3,491.14)	(40,921.85)	(3,491.14)	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,652,983.90)	(217,719.42)	(1,435,264.48)	(217,719.42)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(5,898.86)	(1,767.61)	(4,131.25)	(1,767.61)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(843,444.39)	(643,444.00)	(200,000.39)	(643,444.00)	B23611
1026		Total: Other accrued taxes	(2,546,740.14)	(861,064.31)	(1,685,675.83)	(861,064.31)	
1026		Total: Taxes accrued, including income taxes	(1,968,760.11)	(388,727.92)	(1,580,032.19)	(388,727.92)	
1026	23720000	23720000 Interest Accrued - LTD	(74,480.00)	(1,241.33)	(73,238.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(800,532.56)	(118,498.66)	(682,033.90)	(118,498.66)	B2371
1026		Total: Interest accrued	(875,012.56)	(119,739.99)	(755,272.57)	(119,739.99)	
1026	24120000	24120000 Accrued Vacation Pay	(245,695.16)	(13,048.43)	(232,646.73)	(13,048.43)	B241
1026	24120200	24120200 Accrued Power	(137,702.10)	9,356.15	(147,058.25)	9,356.15	B241
1026	24120300	24120300 Accrued Legal	(51,463.10)	(29,632.00)	(21,831.10)	(29,632.00)	B241
1026	24120600	24120600 Accrued Wages	(250,231.79)	(52,146.66)	(198,085.13)	(52,146.66)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(4,200.00)	350.00	(4,550.00)	350.00	B241
1026	24120700	24120700 Accrued Insurance	(32,569.37)	15,633.25	(48,202.62)	15,633.25	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(9,887.19)	1,358.89	(11,246.08)	1,358.89	B241
1026	24121200	24121200 Accrued DCP - Contribution	(11,271.19)	(2,767.88)	(8,503.31)	(2,767.88)	B241
1026	24121400	24121400 Accrued Bank Fees	(19,502.69)	(2,873.42)	(16,629.27)	(2,873.42)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(7,891.81)	(2,268.41)	(5,623.40)	(2,268.41)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(147,789.10)	25,299.64	(173,088.74)	25,299.64	B241
1026	24126200	24126200 Accrued Paving	(15,172.00)	15,349.00	(30,521.00)	15,349.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,270.54)	144.86	(1,415.40)	144.86	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	(60.00)	(100.00)	(60.00)	B241
1026	24142008	24142008 WH PR - Garnishments	(274.62)	(274.62)	-	(274.62)	B241
1026	24142014	24142014 WH PR - ESPP	(6,535.11)	1,882.23	(8,417.34)	1,882.23	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,976.07)	(1,218.58)	(757.49)	(1,218.58)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(49,428.56)	(2,192.62)	(47,235.94)	(2,192.62)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(95,759.75)	(78,993.90)	(16,765.85)	(78,993.90)	B241
1026	24164000	24164000 GRIR - Non-inventory	(64,126.72)	(9,802.27)	(54,324.45)	(9,802.27)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(247.00)	76.00	(323.00)	76.00	B241
1026	24172000	24172000 CFO Sales Tax	23,769,541.00	3,983,815.99	19,785,725.01	3,983,815.99	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(24,107,881.52)	(3,972,054.98)	(20,135,826.54)	(3,972,054.98)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	2,536,051.78	(2,536,051.78)	2,536,051.78	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(475,262.57)	(29,598.43)	(445,664.14)	(29,598.43)	B241
1026	25299900	25299900 Advances for Construction - Current	(386,692.09)	(66,692.09)	(320,000.00)	(66,692.09)	B252
1026		Total: Other current liabilities	(2,375,617.15)	2,377,302.87	(4,752,920.02)	2,377,302.87	
1026		Total: Total Current Liabilities	(25,481,925.28)	(1,108,199.28)	(24,373,726.00)	(1,108,199.28)	
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,318,038.08)	405,123.84	(2,723,161.92)	405,123.84	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(27,813.54)	1,683.20	(29,496.74)	1,683.20	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(719,582.33)	(583,844.08)	(135,738.25)	(583,844.08)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(89,426.94)	(89,426.94)	-	(89,426.94)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(71,275.89)	(19,928.36)	(51,347.53)	(19,928.36)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(5,787.27)	62.49	(5,849.76)	62.49	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(701,097.58)	36,831.13	(737,928.71)	36,831.13	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(461,363.04)	(461,363.04)	-	(461,363.04)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(6,741.07)	(6,741.07)	-	(6,741.07)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	386,692.09	66,692.09	320,000.00	66,692.09	B252
1026		Total: Customer Advances for construction	(4,014,433.65)	(615,914.75)	(3,398,518.90)	(615,914.75)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(24,408,307.34)	(2,703,275.00)	(21,705,032.34)	(2,703,275.00)	B283
1026		Total: Federal Deferred income taxes long-term	(24,425,975.34)	(2,703,275.00)	(21,722,700.34)	(2,703,275.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,830,185.94)	(860,579.00)	(5,969,606.94)	(860,579.00)	B283
1026		Total: State Deferred income taxes long-term	(6,830,185.94)	(860,579.00)	(5,969,606.94)	(860,579.00)	
1026		Total: Deferred income taxes	(31,256,161.28)	(3,563,854.00)	(27,692,307.28)	(3,563,854.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(388.68)	2,258.32	(2,647.00)	2,258.32	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(29,624.00)	4,764.00	(34,388.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(145,217.00)	68,508.00	(213,725.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(175,229.68)	75,530.32	(250,760.00)	75,530.32	
1026	25700000	25700000 Reg Liab - Cost of Removal	8,680,994.98	2,506,709.00	6,174,285.98	2,506,709.00	B1081

1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,764,744.23	903,629.60	1,861,114.63	903,629.60	B1862
1026		Total: Reg liability - cost of removal	11,445,739.21	3,410,338.60	8,035,400.61	3,410,338.60	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666.00)	-	(23,643,666.00)	-	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(288,463.75)	14,664.00	(303,127.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	338,963.00	(17,244.00)	356,207.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	157,641.92	(8,244.96)	165,886.88	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(80.11)	1,360.00	(1,440.11)	1,360.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(18,915.20)	3,048.00	(21,963.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(83,843.19)	39,612.00	(123,455.19)	39,612.00	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,543,822.57)	(2,543,822.57)	-	(2,543,822.57)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(142,110.34)	-	(142,110.34)	-	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	143,480.00	(1,005,994.50)	143,480.00	B253
1026	25689900	25689900 Reg Liab - Other	(343,618.39)	224,360.41	(567,978.80)	224,360.41	B253
1026		Total: Other regulatory liabilities	(27,430,429.13)	(2,142,787.12)	(25,287,642.01)	(2,142,787.12)	
1026		Total: Regulatory liabilities	(15,984,689.92)	1,267,551.48	(17,252,241.40)	1,267,551.48	
1026	26212000	26212000 Accrued Pension Expense	695,161.65	(144,508.00)	839,669.65	(144,508.00)	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	695,161.79	(144,508.00)	839,669.79	(144,508.00)	
1026	26221000	26221000 Accrued OPEB	862,174.15	343,495.45	518,678.70	343,495.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(102,937.00)	557,969.55	(660,906.55)	557,969.55	B253
1026		Total: Accrued postretirement benefit expense	759,237.15	901,465.00	(142,227.85)	901,465.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(7,026.56)	(6,811.77)	(214.79)	(6,811.77)	B224
1026		Total: Operating lease long-term liabilities	(7,026.56)	(6,811.77)	(214.79)	(6,811.77)	
1026	26580000	26580000 FIN 48 Reserve - Federal	11,930.09	8,857.00	3,073.09	8,857.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(203,319.13)	(97,168.00)	(106,151.13)	(97,168.00)	B265
1026		Total: Other tax liabilities	(191,389.04)	(88,311.00)	(103,078.04)	(88,311.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,788.14)	820.34	(3,608.48)	820.34	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(886.73)	(173.61)	(713.12)	(173.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(3,674.87)	12,962.60	(16,637.47)	12,962.60	
1026		Total: Other Deferred Credits	(195,063.91)	(75,348.40)	(119,715.51)	(75,348.40)	
1026		Total: Regulatory and other long-term liabilities	(50,178,206.06)	(2,161,890.12)	(48,016,315.94)	(2,161,890.12)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	(6,462.85)	(5,917,206.61)	(6,462.85)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,712,525.70)	14,753.75	(7,727,279.45)	14,753.75	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,640.55)	21,629.27	(1,314,269.82)	21,629.27	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,194,613.03)	(249,654.61)	(1,944,958.42)	(249,654.61)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(11,288.00)	(11,288.00)	-	(11,288.00)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,270,541.81)	(96.79)	(2,270,445.02)	(96.79)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(273,625.21)	(70,571.06)	(203,054.15)	(70,571.06)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(197,993.81)	243,718.95	(441,712.76)	243,718.95	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(294,000.22)	(243,861.11)	(50,139.11)	(243,861.11)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	(96.79)	-	(96.79)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(31,571.51)	(22,613.83)	(8,957.68)	(22,613.83)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,092,120.01	245,355.18	4,846,764.83	245,355.18	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	977,725.13	67,650.12	910,075.01	67,650.12	B272
1026		Total: Contributions in aid of construction	(17,811,025.22)	(10,037.77)	(17,800,987.45)	(10,037.77)	
1026		Total: CAPITAL AND LIABILITIES	(274,902,714.68)	(16,475,172.87)	(258,427,541.81)	(16,475,172.87)	
1026		Total: BALANCE SHEET	558,887.22	(603,319.94)	1,162,207.16	(603,319.94)	

Tennessee American Water Company
Trial Balance as of May 31, 2020

Company Code	Account Number	Description	May 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	25,021.90	-	25,021.90	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	664,413.63	73,876.23	590,537.40	73,876.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,512,269.74	(1,461.46)	18,513,731.20	(1,461.46)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,983,912.82	153,866.09	3,830,046.73	153,866.09	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	752,355.56	28,159.59	724,195.97	28,159.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,942,850.73	139,606.32	4,803,244.41	139,606.32	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	371,182.34	30,754.52	340,427.82	30,754.52	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	24,908.23	2,598,003.42	24,908.23	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,104,061.93	60,611.08	27,043,450.85	60,611.08	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,067,069.97	898,186.93	13,168,883.04	898,186.93	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,315,887.54	3,546,451.07	138,769,436.47	3,546,451.07	B3314
1026	10133300	10133300 UPIS - Services	31,451,763.02	568,537.51	30,883,225.51	568,537.51	B3334
1026	10133410	10133410 UPIS - Meters	14,283,889.06	1,525,114.49	12,758,774.57	1,525,114.49	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,495,386.12	373,587.86	19,121,798.26	373,587.86	B3344
1026	10133500	10133500 UPIS - Hydrants	10,679,156.22	569,945.12	10,109,211.10	569,945.12	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,466,994.90	148,249.35	12,318,745.55	148,249.35	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,846,855.61	408,865.55	5,437,990.06	408,865.55	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	745,833.42	(791,012.07)	1,536,845.49	(791,012.07)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	274,722.76	(14,144.57)	288,867.33	(14,144.57)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,908,741.43	109,592.12	1,799,149.31	109,592.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,110,209.32	(7,709.95)	1,117,919.27	(7,709.95)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	2,636,858.99	887,952.96	1,748,906.03	887,952.96	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	27,589.30	(35,618.54)	63,207.84	(35,618.54)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	695,526.38	499,788.56	195,737.82	499,788.56	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,706,762.18	4,633,769.04	72,993.14	4,633,769.04	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	-	182,683.09	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	734,782.05	256,067.43	478,714.62	256,067.43	B3045
1026	10630900	10630900 CCNC Supply Mains	1,285,230.94	1,285,230.94	-	1,285,230.94	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	59,220.86	(57,131.18)	116,352.04	(57,131.18)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	44,610.73	44,610.73	-	44,610.73	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(7,588.46)	11,037.37	(7,588.46)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,855,423.73	2,373,641.96	481,781.77	2,373,641.96	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,251,386.02	898,225.60	1,353,160.42	898,225.60	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	12,533,296.27	7,272,920.48	5,260,375.79	7,272,920.48	B3314
1026	10633300	10633300 CCNC Services	294,933.36	(179,428.69)	474,362.05	(179,428.69)	B3334
1026	10633410	10633410 CCNC Meters	963,143.46	640,233.05	322,910.41	640,233.05	B3344
1026	10633420	10633420 CCNC Meter Installations	820,972.09	184,542.33	636,429.76	184,542.33	B3344
1026	10633500	10633500 CCNC Hydrants	391,270.46	(31,861.87)	423,132.33	(31,861.87)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,696,528.37	1,531,952.88	2,164,575.49	1,531,952.88	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	853,867.74	348.24	853,519.50	348.24	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	176,244.02	159,525.42	16,718.60	159,525.42	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,425.87	8,425.87	-	8,425.87	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	103,885.36	103,885.36	-	103,885.36	B3455
1026	10634600	10634600 CCNC Communication Equipment	118,126.13	16,083.17	102,042.96	16,083.17	B3465
1026	10634700	10634700 CCNC Misc Equipment	96,393.73	83,332.23	13,061.50	83,332.23	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	360,131,584.47	28,427,556.20	331,704,028.27	28,427,556.20	
1026	10700000	10700000 CWIP	7,305,894.86	(5,612,031.06)	12,917,925.92	(5,612,031.06)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	220,957.87	209,313.99	11,643.88	209,313.99	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,672.12)	5,672.12	(5,672.12)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	7,522,518.21	(5,412,723.71)	12,935,241.92	(5,412,723.71)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(146,516,624.58)	(8,937,037.24)	(137,579,587.34)	(8,937,037.24)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,529,107.06)	(34,816.41)	(4,494,290.65)	(34,816.41)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,192,916.92	1,609,847.27	43,583,069.65	1,609,847.27	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,184.96)	(1,105.68)	(31,079.28)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(105,894,859.68)	(7,351,397.89)	(98,543,461.79)	(7,351,397.89)	
1026		Total: Utility property, net	261,759,243.00	15,663,434.60	246,095,808.40	15,663,434.60	
1026		Total: Total Property Plant & Equipment	261,759,243.00	15,663,434.60	246,095,808.40	15,663,434.60	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	976.16	130.86	845.30	130.86	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(534,957.78)	(137,696.71)	(397,261.07)	(137,696.71)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(204,947.33)	(53,548.74)	(151,398.59)	(53,548.74)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	752.61	752.61	-	752.61	B234
1026	13162600	13162600 US Bank TN - Main	151,880.07	61,713.87	90,166.20	61,713.87	B1312

1026	13162608	13162608 US Bank TN - Customer Lockbox	185.38	43.79	141.59	43.79	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	84,689.16	13,958.18	70,730.98	13,958.18	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	488.17	408.55	79.62	408.55	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,153.65	(62.97)	5,216.62	(62.97)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	567.61	(179.60)	747.21	(179.60)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	1,166.07	996.57	169.50	996.57	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(7,301.88)	(6,920.03)	(381.85)	(6,920.03)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	19.88	(194.50)	214.38	(194.50)	B1312
1026	13180100	13180100 Suntrust TN	-	293,611.06	(293,611.06)	293,611.06	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	12,485.39	16,277.51	(3,792.12)	16,277.51	B1312
1026		Total: Cash and cash equivalents	(486,842.84)	(210,709.55)	(276,133.29)	(210,709.55)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,940,445.44	37,166.06	3,903,279.38	37,166.06	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(4,407.06)	(4,407.06)	-	(4,407.06)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	8,319.65	8,319.65	-	8,319.65	B141
1026		Total: Utility customer accounts receivable	3,944,358.03	41,078.65	3,903,279.38	41,078.65	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	111,042.02	(31,595.98)	142,638.00	(31,595.98)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	68,216.33	45,208.49	23,007.84	45,208.49	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	29,393.82	(15,563.28)	44,957.10	(15,563.28)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	886.73	173.61	713.12	173.61	B145
1026		Total: Receivable from affiliated companies	209,538.90	(1,777.16)	211,316.06	(1,777.16)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	523,792.84	22,216.22	501,576.62	22,216.22	B142
1026	14611000	14611000 Misc A/R - Manual	1,421.00	0.23	1,420.77	0.23	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	67,733.34	(22,869.59)	90,602.93	(22,869.59)	B142
1026	14613000	14613000 Misc A/R - Employees	(69.11)	(102.37)	33.26	(102.37)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	10.73	10.73	-	10.73	B142
1026		Total: Other receivables, net	592,888.80	(744.78)	593,633.58	(744.78)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(465,987.12)	22,267.10	(488,254.22)	22,267.10	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,069.53)	(8,237.49)	(10,832.04)	(8,237.49)	B142
1026		Total: Allowance for uncollectible accounts	(485,056.65)	14,029.61	(499,086.26)	14,029.61	
1026		Total: Accounts receivable, net	4,261,729.08	52,586.32	4,209,142.76	52,586.32	
1026	14400000	14400000 Unbilled Utility Revenue	2,183,633.46	(209,358.70)	2,392,992.16	(209,358.70)	B173
1026		Total: Unbilled revenues	2,183,633.46	(209,358.70)	2,392,992.16	(209,358.70)	
1026	15110000	15110000 Inventory - Plant Material	848,568.95	209,076.57	639,492.38	209,076.57	B151
1026	15130000	15130000 Inventory - Chemicals	158,050.96	29,763.99	128,286.97	29,763.99	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	4,564.05	2,742.88	1,821.17	2,742.88	B153
1026		Total: Materials and supplies	1,011,183.96	241,583.44	769,600.52	241,583.44	
1026	16410000	16410000 Other Special Deposits	16,000.00	(25,000.00)	41,000.00	(25,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	30,164.39	12,199.66	17,964.73	12,199.66	B162
1026	16520000	16520000 Prepaid Insurance	208,755.06	26,448.68	182,306.38	26,448.68	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	128,365.71	238.70	128,127.01	238.70	B162
1026	16540000	16540000 Prepaid Audit Fees	-	(5,099.59)	5,099.59	(5,099.59)	B162
1026	16550000	16550000 Prepaid Other	(1,118.81)	1,017.13	(2,135.94)	1,017.13	B162
1026	16550010	16550010 Prepaid Other - Global	221,317.54	(40,195.69)	261,513.23	(40,195.69)	B162
1026		Total: Other current assets	603,483.89	(30,391.11)	633,875.00	(30,391.11)	
1026		Total: Total Current Assets	7,573,187.55	(156,289.60)	7,729,477.15	(156,289.60)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	69,765.34	(2,738.95)	72,504.29	(2,738.95)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	319,127.07	(90,828.00)	409,955.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(621,570.90)	(52,648.40)	(568,922.50)	(52,648.40)	B1862
1026		Total: Reg asset - income tax recovery	4,908,381.71	(53,027.53)	4,961,409.24	(53,027.53)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	14,132.55	(2,258.96)	16,391.51	(2,258.96)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,224,141.66	(14,440.52)	1,238,582.18	(14,440.52)	B181
1026		Total: Debt and preferred stock expense	1,238,274.21	(16,699.48)	1,254,973.69	(16,699.48)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	245,695.16	13,048.43	232,646.73	13,048.43	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	231,264.83	(28,032.12)	259,296.95	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	31,916.85	31,916.85	-	31,916.85	B1862
1026		Total: Other regulatory assets	508,876.84	16,933.16	491,943.68	16,933.16	
1026		Total: Regulatory assets	6,655,532.76	(52,794.20)	6,708,326.96	(52,794.20)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	8,833.79	7,937.66	896.13	7,937.66	B1862
1026		Total: Operating lease right-of-use assets	8,833.79	7,937.66	896.13	7,937.66	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	75,902.19	(965.66)	76,867.85	(965.66)	B181
1026		Total: Other long-term assets	75,902.19	(965.66)	76,867.85	(965.66)	
1026		Total: Total Regulatory and other long-term assets	6,740,268.74	(45,822.20)	6,786,090.94	(45,822.20)	
1026		Total: ASSETS	276,072,699.29	15,461,322.80	260,611,376.49	15,461,322.80	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,587,337.54)	185.62	(41,587,523.16)	185.62	B211
1026		Total: Paid-in capital	(41,587,337.54)	185.62	(41,587,523.16)	185.62	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,765,420.38)	(3,219,178.88)	(90,546,241.50)	(3,219,178.88)	
1026		Total: Total Equity	(93,765,420.38)	(3,219,178.88)	(90,546,241.50)	(3,219,178.88)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	310,782.72	(7,634.72)	318,417.44	(7,634.72)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,669,538.32)	(4,007,634.72)	(83,661,903.60)	(4,007,634.72)	
1026		Total: Total Long-term debt	(87,669,538.32)	(4,007,634.72)	(83,661,903.60)	(4,007,634.72)	
1026		Total: Total Capitalization	(181,434,958.70)	(7,226,813.60)	(174,208,145.10)	(7,226,813.60)	
1026	23121000	23121000 In-House Cash Center Bank	(15,775,151.08)	(9,428,739.05)	(6,346,412.03)	(9,428,739.05)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	885.69	14,452.70	(13,567.01)	14,452.70	B234
1026		Total: In-House Cash Center	(15,774,265.39)	(9,414,286.35)	(6,359,979.04)	(9,414,286.35)	
1026		Total: Short-term debt	(15,774,265.39)	(9,414,286.35)	(6,359,979.04)	(9,414,286.35)	
1026	23410000	23410000 A/P - Reconciliation Account	(803,675.07)	804,952.54	(1,608,627.61)	804,952.54	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(56,765.85)	54,605.16	(111,371.01)	54,605.16	B233

1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(9,567.93)	(1,201.09)	(8,366.84)	(1,201.09)	B231
1026	23430000	23430000 A/P - Miscellaneous	(23,000.00)	5,000.00	(28,000.00)	5,000.00	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(65,679.33)	35,137.23	(100,816.56)	35,137.23	B231
1026	23430700	23430700 A/P - Pcard Accrual	(19,814.64)	2,746.78	(22,561.42)	2,746.78	B231
1026	23431000	23431000 A/P - Misc Global	(76,125.30)	42,404.18	(118,529.48)	42,404.18	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,648,055.19)	(1,383,355.01)	(2,264,700.18)	(1,383,355.01)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(42,327.33)	(36,568.73)	(5,758.60)	(36,568.73)	B231
1026		Total: Accounts payable external	(4,745,010.64)	(476,278.94)	(4,268,731.70)	(476,278.94)	
1026	23510000	23510000 A/P Associated Companies	(5,373.18)	141,455.79	(146,828.97)	141,455.79	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	737,994.64	53,391.10	684,603.54	53,391.10	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(762,009.53)	(38,371.88)	(723,637.65)	(38,371.88)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(29,388.07)	156,475.01	(185,863.08)	156,475.01	
1026		Total: Accounts payable	(4,774,398.71)	(319,803.93)	(4,454,594.78)	(319,803.93)	
1026	23621000	23621000 Accrued FIT - Current Year	(46,669.03)	696,417.00	(743,086.03)	696,417.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	(46,668.66)	409,746.00	(456,414.66)	409,746.00	
1026	23631000	23631000 Accrued SIT - Current Year	(469,654.78)	(1,762,972.00)	1,293,317.22	(1,762,972.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	2,137,409.39	(1,097,765.92)	2,137,409.39	B23612
1026		Total: Accrued state income tax	569,988.69	374,437.39	195,551.30	374,437.39	
1026	23652100	23652100 Accrued Tax - FICA	(50,730.32)	(305.63)	(50,424.69)	(305.63)	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,955,341.27)	(378,720.04)	(1,576,621.23)	(378,720.04)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(1,021.62)	2,823.43	(3,845.05)	2,823.43	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(896,444.39)	(646,444.00)	(250,000.39)	(646,444.00)	B23611
1026		Total: Other accrued taxes	(2,903,537.60)	(1,017,288.38)	(1,886,249.22)	(1,017,288.38)	
1026		Total: Taxes accrued, including income taxes	(2,380,217.57)	(233,104.99)	(2,147,112.58)	(233,104.99)	
1026	23720000	23720000 Interest Accrued - LTD	(111,720.00)	(1,241.33)	(110,478.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,079,741.90)	(143,831.98)	(935,909.92)	(143,831.98)	B2371
1026		Total: Interest accrued	(1,191,461.90)	(145,073.31)	(1,046,388.59)	(145,073.31)	
1026	24120000	24120000 Accrued Vacation Pay	(245,695.16)	(13,048.43)	(232,646.73)	(13,048.43)	B241
1026	24120200	24120200 Accrued Power	(147,751.37)	24,243.35	(171,994.72)	24,243.35	B241
1026	24120300	24120300 Accrued Legal	(50,650.00)	(23,505.40)	(27,144.60)	(23,505.40)	B241
1026	24120600	24120600 Accrued Wages	(298,717.36)	(9,736.99)	(288,980.37)	(9,736.99)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(2,550.00)	3,137.50	(5,687.50)	3,137.50	B241
1026	24120700	24120700 Accrued Insurance	(42,373.49)	26,458.62	(68,832.11)	26,458.62	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(12,323.46)	2,838.27	(15,161.73)	2,838.27	B241
1026	24121200	24121200 Accrued DCP - Contribution	(12,604.11)	(457.63)	(12,146.48)	(457.63)	B241
1026	24121400	24121400 Accrued Bank Fees	(19,644.04)	2,605.14	(22,249.18)	2,605.14	B241
1026	24122700	24122700 Accrued Employer 401k Match	(8,922.05)	(1,041.27)	(7,880.78)	(1,041.27)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(184,736.46)	8,308.75	(193,045.21)	8,308.75	B241
1026	24126200	24126200 Accrued Paving	(15,172.00)	50,455.00	(65,627.00)	50,455.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,272.98)	160.56	(1,433.54)	160.56	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	-	(160.00)	-	B241
1026	24142008	24142008 WH PR - Garnishments	(274.62)	(274.62)	-	(274.62)	B241
1026	24142014	24142014 WH PR - ESPP	(9,802.92)	1,894.38	(11,697.30)	1,894.38	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,955.81)	(1,276.95)	(678.86)	(1,276.95)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(80,621.77)	(31,627.80)	(48,993.97)	(31,627.80)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(64,963.35)	(16,007.31)	(48,956.04)	(16,007.31)	B241
1026	24164000	24164000 GRIR - Non-inventory	(74,372.65)	(22,563.32)	(51,809.33)	(22,563.32)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(307.00)	80.00	(387.00)	80.00	B241
1026	24172000	24172000 CFO Sales Tax	24,106,641.45	3,971,794.20	20,134,847.25	3,971,794.20	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(24,386,835.35)	(3,924,422.15)	(20,462,413.20)	(3,924,422.15)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	2,705,487.94	(2,705,487.94)	2,705,487.94	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(237,631.28)	(14,184.97)	(223,446.31)	(14,184.97)	B241
1026	25299900	25299900 Advances for Construction - Current	(386,692.09)	(66,692.09)	(320,000.00)	(66,692.09)	B252
1026		Total: Other current liabilities	(2,201,555.97)	2,724,234.15	(4,925,790.12)	2,724,234.15	
1026		Total: Total Current Liabilities	(26,321,899.54)	(7,388,034.43)	(18,933,865.11)	(7,388,034.43)	
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,262,626.53)	322,751.87	(2,585,378.40)	322,751.87	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(26,805.37)	(1,684.06)	(25,121.31)	(1,684.06)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(857,171.40)	(721,433.15)	(135,738.25)	(721,433.15)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(81,250.29)	-	(81,250.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(71,275.89)	(19,928.36)	(51,347.53)	(19,928.36)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(6,485.64)	(635.88)	(5,849.76)	(635.88)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(399,724.63)	344,442.08	(744,166.71)	344,442.08	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(598,952.09)	(598,952.09)	-	(598,952.09)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(7,439.44)	(7,439.44)	-	(7,439.44)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	386,692.09	66,692.09	320,000.00	66,692.09	B252
1026		Total: Customer Advances for construction	(3,925,039.19)	(662,441.24)	(3,262,597.95)	(662,441.24)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(24,555,829.34)	(2,841,572.00)	(21,714,257.34)	(2,841,572.00)	B283
1026		Total: Federal Deferred income taxes long-term	(24,573,497.34)	(2,841,572.00)	(21,731,925.34)	(2,841,572.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,898,332.94)	(927,312.00)	(5,971,020.94)	(927,312.00)	B283
1026		Total: State Deferred income taxes long-term	(6,898,332.94)	(927,312.00)	(5,971,020.94)	(927,312.00)	
1026		Total: Deferred income taxes	(31,471,830.28)	(3,768,884.00)	(27,702,946.28)	(3,768,884.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(340.10)	2,048.90	(2,389.00)	2,048.90	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(29,227.00)	4,764.00	(33,991.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(139,508.00)	68,508.00	(208,016.00)	68,508.00	B2551

1026		Total: Deferred investment tax credits	(169,075.10)	75,320.90	(244,396.00)	75,320.90	
1026	25700000	25700000 Reg Liab - Cost of Removal	9,198,466.59	2,859,403.14	6,339,063.45	2,859,403.14	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	3,055,313.18	1,120,557.13	1,934,756.05	1,120,557.13	B1862
1026		Total: Reg liability - cost of removal	12,253,779.77	3,979,960.27	8,273,819.50	3,979,960.27	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666.00)	-	(23,643,666.00)	-	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(287,241.75)	14,664.00	(301,905.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	337,526.00	(17,244.00)	354,770.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	156,954.84	(8,244.96)	165,199.80	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(70.11)	1,205.00	(1,275.11)	1,205.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(18,661.20)	3,048.00	(21,709.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(80,542.19)	39,612.00	(120,154.19)	39,612.00	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,452,971.76)	(2,452,971.76)	-	(2,452,971.76)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(110,530.26)	31,580.08	(142,110.34)	31,580.08	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	125,545.00	(988,059.50)	125,545.00	B253
1026	25689900	25689900 Reg Liab - Other	(352,721.34)	200,182.13	(552,903.47)	200,182.13	B253
1026		Total: Other regulatory liabilities	(27,314,438.27)	(2,062,624.51)	(25,251,813.76)	(2,062,624.51)	
1026		Total: Regulatory liabilities	(15,060,658.50)	1,917,335.76	(16,977,994.26)	1,917,335.76	
1026	26212000	26212000 Accrued Pension Expense	814,546.65	(42,037.00)	856,583.65	(42,037.00)	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	814,546.79	(42,037.00)	856,583.79	(42,037.00)	
1026	26221000	26221000 Accrued OPEB	948,624.15	357,030.45	591,593.70	357,030.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(106,482.00)	557,732.55	(664,214.55)	557,732.55	B253
1026		Total: Accrued postretirement benefit expense	842,142.15	914,763.00	(72,620.85)	914,763.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,877.98)	(6,686.75)	(191.23)	(6,686.75)	B224
1026		Total: Operating lease long-term liabilities	(6,877.98)	(6,686.75)	(191.23)	(6,686.75)	
1026	26580000	26580000 FIN 48 Reserve - Federal	11,930.09	8,857.00	3,073.09	8,857.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(203,319.13)	(97,168.00)	(106,151.13)	(97,168.00)	B265
1026		Total: Other tax liabilities	(191,389.04)	(88,311.00)	(103,078.04)	(88,311.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(3,091.43)	517.05	(3,608.48)	517.05	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(886.73)	(173.61)	(713.12)	(173.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(3,978.16)	12,659.31	(16,637.47)	12,659.31	
1026		Total: Other Deferred Credits	(195,367.20)	(75,651.69)	(119,715.51)	(75,651.69)	
1026		Total: Regulatory and other long-term liabilities	(49,172,159.31)	(1,648,281.02)	(47,523,878.29)	(1,648,281.02)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	-	(5,923,669.46)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,751,484.00)	7,434.00	(7,758,918.00)	7,434.00	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,640.55)	12,115.11	(1,304,755.66)	12,115.11	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,205,318.46)	(249,140.04)	(1,956,178.42)	(249,140.04)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(14,117.45)	(14,117.45)	-	(14,117.45)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,270,541.81)	(96.79)	(2,270,445.02)	(96.79)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(277,394.25)	(74,340.10)	(203,054.15)	(74,340.10)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(174,138.07)	259,648.85	(433,786.92)	259,648.85	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(304,705.66)	(243,346.55)	(61,359.11)	(243,346.55)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	(96.79)	-	(96.79)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(35,340.56)	(26,382.88)	(8,957.68)	(26,382.88)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,112,377.19	244,729.60	4,867,647.59	244,729.60	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	983,667.42	68,354.73	915,312.69	68,354.73	B272
1026		Total: Contributions in aid of construction	(17,831,706.72)	(13,738.31)	(17,817,968.41)	(13,738.31)	
1026		Total: CAPITAL AND LIABILITIES	(274,760,724.27)	(16,276,867.36)	(258,483,856.91)	(16,276,867.36)	
1026		Total: BALANCE SHEET	1,311,975.02	(815,544.56)	2,127,519.58	(815,544.56)	

Tennessee American Water Company
Trial Balance as of June 30, 2020

Company Code	Account Number	Description	June 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	664,413.63	73,876.23	590,537.40	73,876.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,506,891.21	(6,839.99)	18,513,731.20	(6,839.99)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,676,217.66	-	1,676,217.66	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,983,912.82	110,509.70	3,873,403.12	110,509.70	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	752,355.56	28,159.59	724,195.97	28,159.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,942,850.73	56,910.36	4,885,940.37	56,910.36	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	371,182.34	30,754.52	340,427.82	30,754.52	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	24,908.23	2,598,003.42	24,908.23	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,923,650.79	874,916.46	27,048,734.33	874,916.46	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,064,113.64	895,230.60	13,168,883.04	895,230.60	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,923,118.74	4,200,472.46	138,722,646.28	4,200,472.46	B3314
1026	10133300	10133300 UPIS - Services	31,443,415.71	487,310.96	30,956,104.75	487,310.96	B3334
1026	10133410	10133410 UPIS - Meters	14,283,137.63	1,493,809.28	12,789,328.35	1,493,809.28	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,493,644.59	353,412.21	19,140,232.38	353,412.21	B3344
1026	10133500	10133500 UPIS - Hydrants	10,695,663.09	552,704.90	10,142,958.19	552,704.90	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,475,992.13	157,246.58	12,318,745.55	157,246.58	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,846,855.61	408,865.55	5,437,990.06	408,865.55	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	(42,619.37)	781,556.88	(42,619.37)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	274,722.76	(14,144.57)	288,867.33	(14,144.57)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,908,741.43	109,940.12	1,798,801.31	109,940.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,110,209.32	64,326.48	1,045,882.84	64,326.48	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(841,010.12)	1,737,100.46	(841,010.12)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	27,589.30	(35,618.54)	63,207.84	(35,618.54)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	697,172.31	501,434.49	195,737.82	501,434.49	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,489,972.50	4,416,979.36	72,993.14	4,416,979.36	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	-	182,683.09	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	735,013.10	246,503.64	488,509.46	246,503.64	B3045
1026	10630900	10630900 CCNC Supply Mains	1,290,020.65	1,290,020.65	-	1,290,020.65	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	15,385.00	(3,754.18)	19,139.18	(3,754.18)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	59,913.50	21,187.92	38,725.58	21,187.92	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	50,605.02	23,860.53	26,744.49	23,860.53	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(7,588.46)	11,037.37	(7,588.46)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	1,942,832.54	1,058,331.46	884,501.08	1,058,331.46	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,280,941.99	927,781.57	1,353,160.42	927,781.57	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	12,504,440.89	7,069,159.96	5,435,280.93	7,069,159.96	B3314
1026	10633300	10633300 CCNC Services	324,947.63	(123,960.15)	448,907.78	(123,960.15)	B3334
1026	10633410	10633410 CCNC Meters	965,382.36	444,183.04	521,199.32	444,183.04	B3344
1026	10633420	10633420 CCNC Meter Installations	858,045.56	188,958.59	669,086.97	188,958.59	B3344
1026	10633500	10633500 CCNC Hydrants	410,621.84	(52,486.23)	463,108.07	(52,486.23)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	3,687,394.70	1,522,140.60	2,165,254.10	1,522,140.60	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	853,867.74	348.24	853,519.50	348.24	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	172,285.25	155,566.65	16,718.60	155,566.65	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,483.33	8,483.33	-	8,483.33	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	104,765.10	104,765.10	-	104,765.10	B3455
1026	10634600	10634600 CCNC Communication Equipment	118,126.13	16,083.17	102,042.96	16,083.17	B3465
1026	10634700	10634700 CCNC Misc Equipment	96,393.73	83,332.23	13,061.50	83,332.23	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	360,534,418.71	28,627,886.48	331,906,532.23	28,627,886.48	
1026	10700000	10700000 CWIP	9,217,025.65	(5,117,003.94)	14,334,029.59	(5,117,003.94)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	204,002.40	104,646.04	99,356.36	104,646.04	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,672.12)	5,672.12	(5,672.12)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	9,416,693.53	(5,022,364.54)	14,439,058.07	(5,022,364.54)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(147,515,509.11)	(9,220,174.67)	(138,295,334.44)	(9,220,174.67)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,529,107.06)	(34,309.41)	(4,494,797.65)	(34,309.41)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,366,314.27	753,053.45	44,613,260.82	753,053.45	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(1,105.68)	(31,171.42)	(1,105.68)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(106,720,439.00)	(8,490,822.14)	(98,229,616.86)	(8,490,822.14)	
1026		Total: Utility property, net	263,230,673.24	15,114,699.80	248,115,973.44	15,114,699.80	
1026		Total: Total Property Plant & Equipment	263,230,673.24	15,114,699.80	248,115,973.44	15,114,699.80	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	(23.62)	23.62	(23.62)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(285,303.60)	(42,714.11)	(242,589.49)	(42,714.11)	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(380.00)	380.00	(380.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(197,717.58)	(49,849.80)	(147,867.78)	(49,849.80)	B234

1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	233,879.02	57,585.93	176,293.09	57,585.93	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	101,918.88	19,420.81	82,498.07	19,420.81	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	453.20	309.74	143.46	309.74	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	1,137.73	(7,329.38)	8,467.11	(7,329.38)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(201.26)	201.26	(201.26)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	35.73	35.73	-	35.73	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(222.16)	56.66	(278.82)	56.66	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	17.84	(49.44)	67.28	(49.44)	B1312
1026	13180100	13180100 Suntrust TN	-	294,067.75	(294,067.75)	294,067.75	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(143,800.94)	(129,070.99)	(14,729.95)	(129,070.99)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,658,888.00	(729,893.55)	4,388,781.55	(729,893.55)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	-	-	-	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	416,144.16	58,669.69	357,474.47	58,669.69	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(850.00)	(871.75)	21.75	(871.75)	B141
1026		Total: Utility customer accounts receivable	4,074,182.16	(672,095.61)	4,746,277.77	(672,095.61)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,819,492.58	11,676,854.58	142,638.00	11,676,854.58	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	191,086.99	190,087.90	999.09	190,087.90	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	101,905.49	(7,359.03)	109,264.52	(7,359.03)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,549.73	854.61	695.12	854.61	B145
1026		Total: Receivable from affiliated companies	12,114,034.79	11,860,438.06	253,596.73	11,860,438.06	
1026	14610000	14610000 Misc A/R - Reconciliation Account	510,235.31	(160,432.33)	670,667.64	(160,432.33)	B142
1026	14611000	14611000 Misc A/R - Manual	1,421.53	(4.71)	1,426.24	(4.71)	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	(14,471.47)	14,471.47	(14,471.47)	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	71,278.34	(9,643.59)	80,921.93	(9,643.59)	B142
1026	14613000	14613000 Misc A/R - Employees	-	(33.26)	33.26	(33.26)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	582,935.18	(184,585.36)	767,520.54	(184,585.36)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(475,300.04)	34,402.38	(509,702.42)	34,402.38	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(17,702.78)	(1,040.31)	(16,662.47)	(1,040.31)	B142
1026		Total: Allowance for uncollectible accounts	(493,002.82)	33,362.07	(526,364.89)	33,362.07	
1026		Total: Accounts receivable, net	16,278,149.31	11,037,119.16	5,241,030.15	11,037,119.16	
1026	14400000	14400000 Unbilled Utility Revenue	2,195,807.39	(193,612.21)	2,389,419.60	(193,612.21)	B173
1026		Total: Unbilled revenues	2,195,807.39	(193,612.21)	2,389,419.60	(193,612.21)	
1026	15110000	15110000 Inventory - Plant Material	813,115.23	192,210.41	620,904.82	192,210.41	B151
1026	15130000	15130000 Inventory - Chemicals	137,021.33	6,487.86	130,533.47	6,487.86	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	3,654.42	1,475.02	2,179.40	1,475.02	B153
1026		Total: Materials and supplies	953,790.98	200,173.29	753,617.69	200,173.29	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	(0.03)	(1,376.34)	1,376.31	(1,376.34)	B162
1026	16520000	16520000 Prepaid Insurance	154,555.08	32,150.31	122,404.77	32,150.31	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	110,252.53	238.70	110,013.83	238.70	B162
1026	16540000	16540000 Prepaid Audit Fees	-	5.74	(5.74)	5.74	B162
1026	16550000	16550000 Prepaid Other	21,556.73	36,307.96	(14,751.23)	36,307.96	B162
1026	16550010	16550010 Prepaid Other - Global	191,829.90	(61,924.27)	253,754.17	(61,924.27)	B162
1026	16611000	16611000 Reg Asset-OCA tax	151,587.16	151,587.16	-	151,587.16	B174
1026		Total: Other current assets	645,781.37	156,989.26	488,792.11	156,989.26	
1026		Total: Total Current Assets	19,929,728.11	11,071,598.51	8,858,129.60	11,071,598.51	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	79,528.62	(19,184.32)	98,712.94	(19,184.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	311,558.07	(90,828.00)	402,386.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(626,100.50)	(52,879.32)	(573,221.18)	(52,879.32)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(4,906,046.39)	69,703.82	(4,975,750.21)	69,703.82	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,944.37	(2,258.88)	16,203.25	(2,258.88)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,218,468.32	(24,274.37)	1,242,742.69	(24,274.37)	B181
1026		Total: Debt and preferred stock expense	1,232,412.69	(26,533.25)	1,258,945.94	(26,533.25)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680000	18680000 Reg Asset - Cost of Removal	9,143,641.67	2,689,111.19	6,454,530.48	2,689,111.19	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	3,214,804.53	1,396,968.73	1,817,835.80	1,396,968.73	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(134,181.35)	134,181.35	(134,181.35)	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	228,928.82	(28,032.12)	256,960.94	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,624.85	32,624.85	-	32,624.85	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	344,336.80	344,336.80	-	344,336.80	B1861
1026	18689900	18689900 Reg Asset - Other	20,941.94	4,172.37	16,769.57	4,172.37	B1862
1026		Total: Other regulatory assets	12,985,278.61	4,305,000.47	8,680,278.14	4,305,000.47	
1026		Total: Regulatory assets	14,217,691.30	4,278,466.87	9,939,224.43	4,278,466.87	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	8,664.61	7,870.12	794.49	7,870.12	B1862
1026		Total: Operating lease right-of-use assets	8,664.61	7,870.12	794.49	7,870.12	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	74,593.53	(949.01)	75,542.54	(949.01)	B181
1026		Total: Other long-term assets	74,593.53	(949.01)	75,542.54	(949.01)	
1026		Total: Total Regulatory and other long-term assets	14,300,949.44	4,285,387.98	10,015,561.46	4,285,387.98	
1026		Total: ASSETS	297,461,350.79	30,471,686.29	266,989,664.50	30,471,686.29	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,597,147.16)	(1,870.51)	(41,595,276.65)	(1,870.51)	B211
1026		Total: Paid-in capital	(41,597,147.16)	(1,870.51)	(41,595,276.65)	(1,870.51)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,775,230.00)	(3,221,235.01)	(90,553,994.99)	(3,221,235.01)	
1026		Total: Total Equity	(93,775,230.00)	(3,221,235.01)	(90,553,994.99)	(3,221,235.01)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	309,439.96	(7,657.57)	317,097.53	(7,657.57)	B221

1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,670,881.08)	(4,007,657.57)	(83,663,223.51)	(4,007,657.57)	
1026		Total: Total Long-term debt	(87,670,881.08)	(4,007,657.57)	(83,663,223.51)	(4,007,657.57)	
1026		Total: Total Capitalization	(181,446,111.08)	(7,228,892.58)	(174,217,218.50)	(7,228,892.58)	
1026	23121000	23121000 In-House Cash Center Bank	(30,549,330.68)	(21,322,546.48)	(9,226,784.20)	(21,322,546.48)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(7,615.13)	(8,203.65)	588.52	(8,203.65)	B234
1026		Total: In-House Cash Center	(30,556,945.81)	(21,330,750.13)	(9,226,195.68)	(21,330,750.13)	
1026		Total: Short-term debt	(30,556,945.81)	(21,330,750.13)	(9,226,195.68)	(21,330,750.13)	
1026	23410000	23410000 A/P - Reconciliation Account	(732,750.70)	179,641.78	(912,392.48)	179,641.78	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(255,590.36)	(163,928.37)	(91,661.99)	(163,928.37)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(16,258.23)	(4,801.59)	(11,456.64)	(4,801.59)	B231
1026	23430000	23430000 A/P - Miscellaneous	(46,000.00)	(24,600.00)	(21,400.00)	(24,600.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(62,051.78)	11,519.40	(73,571.18)	11,519.40	B231
1026	23430700	23430700 A/P - Pcard Accrual	(13,179.36)	153.15	(13,332.51)	153.15	B231
1026	23431000	23431000 A/P - Misc Global	(58,622.92)	79,251.54	(137,874.46)	79,251.54	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,928,829.17)	(758,886.07)	(2,169,943.10)	(758,886.07)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(31,556.07)	(13,107.32)	(18,448.75)	(13,107.32)	B231
1026		Total: Accounts payable external	(4,144,838.59)	(694,757.48)	(3,450,081.11)	(694,757.48)	
1026	23510000	23510000 A/P Associated Companies	128,399.51	272,753.78	(144,354.27)	272,753.78	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	732,615.71	53,935.16	678,680.55	53,935.16	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,263,475.12)	(288,663.19)	(974,811.93)	(288,663.19)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(402,459.90)	38,025.75	(440,485.65)	38,025.75	
1026		Total: Accounts payable	(4,547,298.49)	(656,731.73)	(3,890,566.76)	(656,731.73)	
1026	23621000	23621000 Accrued FIT - Current Year	(217,005.03)	(15,104.00)	(201,901.03)	(15,104.00)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	(217,004.66)	(301,775.00)	84,770.34	(301,775.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(164,975.78)	(1,473,179.00)	1,308,203.22	(1,473,179.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,039,643.47	2,162,914.39	(1,123,270.92)	2,162,914.39	B23612
1026		Total: Accrued state income tax	874,667.69	689,735.39	184,932.30	689,735.39	
1026	23652100	23652100 Accrued Tax - FICA	(60,167.39)	(6,325.51)	(53,841.88)	(6,325.51)	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,868,009.07)	10,969.53	(1,878,978.60)	10,969.53	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(4,548.75)	(10.91)	(4,537.84)	(10.91)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(949,444.39)	(649,444.00)	(300,000.39)	(649,444.00)	B23611
1026		Total: Other accrued taxes	(2,882,169.60)	(639,453.03)	(2,242,716.57)	(639,453.03)	
1026		Total: Taxes accrued, including income taxes	(2,224,506.57)	(251,492.64)	(1,973,013.93)	(251,492.64)	
1026	23720000	23720000 Interest Accrued - LTD	(148,960.00)	(1,241.33)	(147,718.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(805,701.25)	(30,831.98)	(774,869.27)	(30,831.98)	B2371
1026		Total: Interest accrued	(954,661.25)	(32,073.31)	(922,587.94)	(32,073.31)	
1026	24120000	24120000 Accrued Vacation Pay	(151,587.16)	(17,405.81)	(134,181.35)	(17,405.81)	B241
1026	24120200	24120200 Accrued Power	(143,113.62)	22,229.17	(165,342.79)	22,229.17	B241
1026	24120300	24120300 Accrued Legal	(20,176.00)	53,279.23	(73,455.23)	53,279.23	B241
1026	24120600	24120600 Accrued Wages	(383,559.17)	(90,933.28)	(292,625.89)	(90,933.28)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(3,600.00)	3,225.00	(6,825.00)	3,225.00	B241
1026	24120700	24120700 Accrued Insurance	(56,902.90)	14,926.11	(71,829.01)	14,926.11	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	14,471.47	(14,471.47)	14,471.47	B241
1026	24121000	24121000 Accrued Waste Disposal	(32,691.06)	(2,760.73)	(29,930.33)	(2,760.73)	B241
1026	24121100	24121100 Accrued Retiree Medical	(15,300.00)	3,392.15	(18,692.15)	3,392.15	B241
1026	24121200	24121200 Accrued DCP - Contribution	(15,245.98)	(2,765.32)	(12,480.66)	(2,765.32)	B241
1026	24121400	24121400 Accrued Bank Fees	(18,927.14)	(7,477.17)	(11,449.97)	(7,477.17)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(10,761.32)	(2,007.71)	(8,753.61)	(2,007.71)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(221,683.87)	6,670.84	(228,354.71)	6,670.84	B241
1026	24126200	24126200 Accrued Paving	(13,662.00)	22,181.00	(35,843.00)	22,181.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,277.32)	164.52	(1,441.84)	164.52	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	(430.65)	(12,929.47)	(430.65)	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	-	(160.00)	-	B241
1026	24142008	24142008 WH PR - Garnishments	(274.62)	(274.62)	-	(274.62)	B241
1026	24142014	24142014 WH PR - ESPP	(3,280.35)	353.21	(3,633.56)	353.21	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,935.47)	(1,335.48)	(599.99)	(1,335.48)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(58,988.40)	(21,694.83)	(37,293.57)	(21,694.83)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(39,809.47)	3,466.29	(43,275.76)	3,466.29	B241
1026	24164000	24164000 GRIR - Non-inventory	(213,070.70)	(5,960.71)	(207,109.99)	(5,960.71)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(367.00)	84.00	(451.00)	84.00	B241
1026	24172000	24172000 CFO Sales Tax	24,386,169.35	3,926,387.30	20,459,782.05	3,926,387.30	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(24,662,715.18)	(3,864,177.17)	(20,798,538.01)	(3,864,177.17)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	2,881,710.85	(2,881,710.85)	2,881,710.85	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	0.01	0.01	-	0.01	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(416,144.16)	(58,669.69)	(357,474.47)	(58,669.69)	B241
1026	25299900	25299900 Advances for Construction - Current	(414,810.81)	(98,211.24)	(316,599.57)	(98,211.24)	B252
1026		Total: Other current liabilities	(2,509,654.22)	2,830,476.76	(5,340,130.98)	2,830,476.76	
1026		Total: Total Current Liabilities	(40,793,066.34)	(19,440,571.05)	(21,352,495.29)	(19,440,571.05)	
1026	25211000	25211000 Advances for Construction - NT Mains	-	217,383.00	(217,383.00)	217,383.00	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,170,566.63)	481,690.77	(2,652,257.40)	481,690.77	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(21,394.65)	6,839.66	(28,234.31)	6,839.66	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(857,171.40)	(721,433.15)	(135,738.25)	(721,433.15)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(256.29)	(80,994.00)	(256.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(69,247.47)	2,028.42	(71,275.89)	2,028.42	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(6,485.64)	(635.88)	(5,849.76)	(635.88)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(406,924.63)	125,867.72	(532,792.35)	125,867.72	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252

1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(598,952.09)	(598,952.09)	-	(598,952.09)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(7,439.44)	(7,439.44)	-	(7,439.44)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	414,810.81	98,211.24	316,599.57	98,211.24	B252
1026		Total: Customer Advances for construction	(3,804,621.43)	(361,700.05)	(3,442,921.38)	(361,700.05)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(24,789,461.34)	(2,705,715.00)	(22,083,746.34)	(2,705,715.00)	B283
1026		Total: Federal Deferred income taxes long-term	(24,807,129.34)	(2,705,715.00)	(22,101,414.34)	(2,705,715.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(6,986,056.94)	(912,318.00)	(6,073,738.94)	(912,318.00)	B283
1026		Total: State Deferred income taxes long-term	(6,986,056.94)	(912,318.00)	(6,073,738.94)	(912,318.00)	
1026		Total: Deferred income taxes	(31,793,186.28)	(3,618,033.00)	(28,175,153.28)	(3,618,033.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(291.52)	1,839.48	(2,131.00)	1,839.48	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(28,830.00)	4,764.00	(33,594.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(133,799.00)	68,508.00	(202,307.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(162,920.52)	75,111.48	(238,032.00)	75,111.48	
1026	25700000	25700000 Reg Liab - Cost of Removal	-	-	-	-	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	-	-	-	-	B1862
1026		Total: Reg liability - cost of removal	-	-	-	-	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,174,764.00)	468,902.00	(23,643,666.00)	468,902.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(286,019.75)	14,664.00	(300,683.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	336,089.00	(17,244.00)	353,333.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	156,267.76	(8,244.96)	164,512.72	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(60.11)	1,050.00	(1,110.11)	1,050.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(18,407.20)	3,048.00	(21,455.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(77,241.19)	39,612.00	(116,853.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	4,906,046.39	(69,703.82)	4,975,750.21	(69,703.82)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,362,120.95)	(2,362,120.95)	-	(2,362,120.95)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(94,740.22)	47,370.12	(142,110.34)	47,370.12	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	107,610.00	(970,124.50)	107,610.00	B253
1026	25689900	25689900 Reg Liab - Other	(54,264.81)	482,708.54	(536,973.35)	482,708.54	B253
1026		Total: Other regulatory liabilities	(21,531,729.58)	(1,292,349.07)	(20,239,380.51)	(1,292,349.07)	
1026		Total: Regulatory liabilities	(21,531,729.58)	(1,292,349.07)	(20,239,380.51)	(1,292,349.07)	
1026	26212000	26212000 Accrued Pension Expense	799,945.65	2,498.00	797,447.65	2,498.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	799,945.79	2,498.00	797,447.79	2,498.00	
1026	26221000	26221000 Accrued OPEB	1,025,462.15	360,953.45	664,508.70	360,953.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(110,027.00)	544,506.55	(654,533.55)	544,506.55	B253
1026		Total: Accrued postretirement benefit expense	915,435.15	905,460.00	9,975.15	905,460.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,729.14)	(6,561.55)	(167.59)	(6,561.55)	B224
1026		Total: Operating lease long-term liabilities	(6,729.14)	(6,561.55)	(167.59)	(6,561.55)	
1026	26580000	26580000 FIN 48 Reserve - Federal	13,231.09	9,233.00	3,998.09	9,233.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(222,896.13)	(103,549.00)	(119,347.13)	(103,549.00)	B265
1026		Total: Other tax liabilities	(209,665.04)	(94,316.00)	(115,349.04)	(94,316.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(3,394.72)	213.76	(3,608.48)	213.76	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(1,549.73)	(854.61)	(695.12)	(854.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(4,944.45)	11,675.02	(16,619.47)	11,675.02	
1026		Total: Other Deferred Credits	(214,609.49)	(82,640.98)	(131,968.51)	(82,640.98)	
1026		Total: Regulatory and other long-term liabilities	(55,798,415.50)	(4,378,215.17)	(51,420,200.33)	(4,378,215.17)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	-	(5,923,669.46)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,801,691.12)	(42,773.12)	(7,758,918.00)	(42,773.12)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,295,633.45)	19,580.81	(1,315,214.26)	19,580.81	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,234,544.15)	(248,688.68)	(1,985,855.47)	(248,688.68)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(14,117.45)	(5,592.45)	(8,525.00)	(5,592.45)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,272,570.23)	(2,013.07)	(2,270,557.16)	(2,013.07)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(279,489.17)	(68,030.37)	(211,458.80)	(68,030.37)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(119,244.79)	379,132.42	(498,377.21)	379,132.42	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(330,545.87)	(239,509.71)	(91,036.16)	(239,509.71)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
		27145000 CIAC-Taxable - Hydrants FIT	(37,366.41)	(21,968.23)	(15,398.18)		
		27206000 Accum Amort CIAC - Other	5,132,674.96	244,123.15	4,888,551.81		
		27210000 Accum Amort CIAC - Tax	989,649.43	69,075.69	920,573.74		
		Total: Contributions in aid of construction	(17,864,948.77)	84,851.79	(17,949,800.56)		
		Total: CAPITAL AND LIABILITIES	(295,902,541.69)	(30,962,827.01)	(264,939,714.68)		
		Total: BALANCE SHEET	1,558,809.10	(491,140.72)	2,049,949.82		

Tennessee American Water Company
Trial Balance as of July 31, 2020

Company Code	Account Number	Description	July 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	664,413.63	73,876.23	590,537.40	73,876.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,590.91	6,792,101.25	3,590.91	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,505,092.20	(8,639.00)	18,513,731.20	(8,639.00)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,649,571.13	(26,646.53)	1,676,217.66	(26,646.53)	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,986,904.54	113,501.42	3,873,403.12	113,501.42	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	752,355.56	28,159.59	724,195.97	28,159.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,942,850.73	56,982.74	4,885,867.99	56,982.74	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	368,946.75	28,518.93	340,427.82	28,518.93	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	24,908.23	2,598,003.42	24,908.23	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,916,932.71	868,198.38	27,048,734.33	868,198.38	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,064,113.64	895,230.60	13,168,883.04	895,230.60	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	142,936,167.06	3,636,936.30	139,299,230.76	3,636,936.30	B3314
1026	10133300	10133300 UPIS - Services	31,756,605.80	703,731.60	31,052,874.20	703,731.60	B3334
1026	10133410	10133410 UPIS - Meters	14,597,304.30	1,174,684.24	13,422,620.06	1,174,684.24	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,781,333.22	565,679.35	19,215,653.87	565,679.35	B3344
1026	10133500	10133500 UPIS - Hydrants	10,695,663.09	449,412.72	10,246,250.37	449,412.72	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,478,024.93	153,562.10	12,324,462.83	153,562.10	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,846,855.61	408,865.55	5,437,990.06	408,865.55	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	(42,601.77)	781,539.28	(42,601.77)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	274,722.76	(14,144.57)	288,867.33	(14,144.57)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,926,402.08	127,600.77	1,798,801.31	127,600.77	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,102,078.32	56,195.48	1,045,882.84	56,195.48	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(841,010.12)	1,737,100.46	(841,010.12)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	27,589.30	(35,618.54)	63,207.84	(35,618.54)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	697,172.31	501,434.49	195,737.82	501,434.49	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,487,756.20	4,414,730.09	73,026.11	4,414,730.09	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	182,683.09	-	182,683.09	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	764,271.48	222,551.80	541,719.68	222,551.80	B3045
1026	10630900	10630900 CCNC Supply Mains	1,294,802.37	1,294,802.37	-	1,294,802.37	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	15,385.00	(3,754.18)	19,139.18	(3,754.18)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	59,913.50	17,059.44	42,854.06	17,059.44	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	155,700.82	124,464.53	31,236.29	124,464.53	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(7,959.44)	11,408.35	(7,959.44)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,030,578.41	1,146,959.73	883,618.68	1,146,959.73	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,401,180.35	1,048,019.93	1,353,160.42	1,048,019.93	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	12,677,842.87	3,302,553.34	9,375,289.53	3,302,553.34	B3314
1026	10633300	10633300 CCNC Services	341,817.58	(82,751.15)	424,568.73	(82,751.15)	B3334
1026	10633410	10633410 CCNC Meters	970,790.12	478,451.37	492,338.75	478,451.37	B3344
1026	10633420	10633420 CCNC Meter Installations	1,000,609.62	345,118.15	655,491.47	345,118.15	B3344
1026	10633500	10633500 CCNC Hydrants	437,835.89	66,186.37	371,649.52	66,186.37	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	4,746,737.32	2,546,752.89	2,199,984.43	2,546,752.89	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	853,867.74	348.24	853,519.50	348.24	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	172,682.95	142,180.22	30,502.73	142,180.22	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,483.33	8,483.33	-	8,483.33	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	104,765.10	104,765.10	-	104,765.10	B3455
1026	10634600	10634600 CCNC Communication Equipment	126,063.09	24,020.13	102,042.96	24,020.13	B3465
1026	10634700	10634700 CCNC Misc Equipment	96,393.73	83,332.23	13,061.50	83,332.23	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	363,217,706.29	25,928,566.01	337,289,140.28	25,928,566.01	
1026	10700000	10700000 CWIP	9,091,282.36	(2,258,132.29)	11,349,414.65	(2,258,132.29)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	218,019.45	117,894.38	100,125.07	117,894.38	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,964.10)	5,964.10	(5,964.10)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	9,304,967.29	(2,150,536.53)	11,455,503.82	(2,150,536.53)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(148,252,736.49)	(9,240,993.49)	(139,011,743.00)	(9,240,993.49)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,530,885.59)	(19,653.08)	(4,511,232.51)	(19,653.08)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,429,441.98	1,086,238.49	44,343,203.49	1,086,238.49	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(1,013.54)	(31,263.56)	(1,013.54)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(107,396,317.20)	(8,163,707.45)	(99,232,609.75)	(8,163,707.45)	
1026		Total: Utility property, net	265,126,356.38	15,614,322.03	249,512,034.35	15,614,322.03	
1026		Total: Total Property Plant & Equipment	265,126,356.38	15,614,322.03	249,512,034.35	15,614,322.03	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	567.08	(3,741.73)	4,308.81	(3,741.73)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	16.02	16.02	-	16.02	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	(17.74)	(17.74)	-	(17.74)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(634,016.64)	(332,653.81)	(301,362.83)	(332,653.81)	B234

1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(380.00)	380.00	(380.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(195,112.53)	(49,402.35)	(145,710.18)	(49,402.35)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	174,161.91	(124,036.45)	298,198.36	(124,036.45)	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	(2,970.13)	2,315.91	(5,286.04)	2,315.91	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	94,503.50	10,733.51	83,769.99	10,733.51	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	234.99	(209.43)	444.42	(209.43)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	3,614.98	(5,404.39)	9,019.37	(5,404.39)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	-	-	-	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	537.25	388.09	149.16	388.09	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(292.15)	(142.15)	(150.00)	(142.15)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(79.84)	79.84	(79.84)	B1312
1026	13180100	13180100 Suntrust TN	-	389,067.75	(389,067.75)	389,067.75	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(556,773.46)	(513,546.61)	(43,226.85)	(513,546.61)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,147,848.67	42,521.94	4,105,326.73	42,521.94	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(3,772.80)	(2,127.27)	(1,645.53)	(2,127.27)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(850.00)	(957.45)	107.45	(957.45)	B141
1026		Total: Utility customer accounts receivable	4,143,225.87	39,437.22	4,103,788.65	39,437.22	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,954,026.83	11,811,388.83	142,638.00	11,811,388.83	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	187,369.86	166,760.89	20,608.97	166,760.89	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	88,368.31	45,690.27	42,678.04	45,690.27	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,549.73	854.61	695.12	854.61	B145
1026		Total: Receivable from affiliated companies	12,231,314.73	12,024,694.60	206,620.13	12,024,694.60	
1026	14610000	14610000 Misc A/R - Reconciliation Account	522,052.46	24,617.44	497,435.02	24,617.44	B142
1026	14611000	14611000 Misc A/R - Manual	6,543.25	5,106.36	1,436.89	5,106.36	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	74,823.34	(9,406.59)	84,229.93	(9,406.59)	B142
1026	14613000	14613000 Misc A/R - Employees	28.13	13.77	14.36	13.77	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	603,447.18	20,330.98	583,116.20	20,330.98	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(513,079.79)	(7,291.23)	(505,788.56)	(7,291.23)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(17,702.78)	(1,040.31)	(16,662.47)	(1,040.31)	B142
1026		Total: Allowance for uncollectible accounts	(530,782.57)	(8,331.54)	(522,451.03)	(8,331.54)	
1026		Total: Accounts receivable, net	16,447,205.21	12,076,131.26	4,371,073.95	12,076,131.26	
1026	14400000	14400000 Unbilled Utility Revenue	2,150,446.97	(527,860.80)	2,678,307.77	(527,860.80)	B173
1026		Total: Unbilled revenues	2,150,446.97	(527,860.80)	2,678,307.77	(527,860.80)	
1026	15110000	15110000 Inventory - Plant Material	728,433.61	120,695.80	607,737.81	120,695.80	B151
1026	15130000	15130000 Inventory - Chemicals	154,174.79	19,341.70	134,833.09	19,341.70	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	7,988.61	(33,044.48)	41,033.09	(33,044.48)	B153
1026		Total: Materials and supplies	890,597.01	106,993.02	783,603.99	106,993.02	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	861,085.47	514,324.58	346,760.89	514,324.58	B162
1026	16520000	16520000 Prepaid Insurance	188,112.85	5,590.16	182,522.69	5,590.16	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	90,665.36	(1,235.29)	91,900.65	(1,235.29)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	8,164.11	(30,094.57)	38,258.68	(30,094.57)	B162
1026	16550010	16550010 Prepaid Other - Global	219,230.92	(26,478.98)	245,709.90	(26,478.98)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026		Total: Other current assets	1,383,258.71	462,105.90	921,152.81	462,105.90	
1026		Total: Total Current Assets	20,314,734.44	11,603,822.77	8,710,911.67	11,603,822.77	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	79,528.62	(19,184.32)	98,712.94	(19,184.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	303,989.07	(90,828.00)	394,817.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(630,630.10)	(53,110.24)	(577,519.86)	(53,110.24)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,893,947.79	(69,934.74)	4,963,882.53	(69,934.74)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,756.19	(2,258.80)	16,014.99	(2,258.80)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,212,794.98	(24,391.68)	1,237,186.66	(24,391.68)	B181
1026		Total: Debt and preferred stock expense	1,226,551.17	(26,650.48)	1,253,201.65	(26,650.48)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	258,543.16	21,570.81	236,972.35	21,570.81	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	226,592.81	(28,032.12)	254,624.93	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	33,174.64	33,174.64	-	33,174.64	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	429,834.39	429,834.39	-	429,834.39	B1861
1026	18689900	18689900 Reg Asset - Other	-	(16,769.57)	16,769.57	(16,769.57)	B1862
1026		Total: Other regulatory assets	948,145.00	439,778.15	508,366.85	439,778.15	
1026		Total: Regulatory assets	7,068,643.96	343,192.58	6,725,451.38	343,192.58	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	8,495.09	7,804.27	690.82	7,804.27	B1862
1026		Total: Operating lease right-of-use assets	8,495.09	7,804.27	690.82	7,804.27	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	73,284.87	(932.36)	74,217.23	(932.36)	B181
1026		Total: Other long-term assets	73,284.87	(932.36)	74,217.23	(932.36)	
1026		Total: Total Regulatory and other long-term assets	7,150,423.92	350,064.49	6,800,359.43	350,064.49	
1026		Total: ASSETS	292,591,514.74	27,568,209.29	265,023,305.45	27,568,209.29	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,597,147.16)	(1,870.51)	(41,595,276.65)	(1,870.51)	B211
1026		Total: Paid-in capital	(41,597,147.16)	(1,870.51)	(41,595,276.65)	(1,870.51)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,775,230.00)	(3,221,235.01)	(90,553,994.99)	(3,221,235.01)	

1026		Total: Total Equity	(93,775,230.00)	(3,221,235.01)	(90,553,994.99)	(3,221,235.01)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	308,097.20	(7,680.42)	315,777.62	(7,680.42)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,672,223.84)	(4,007,680.42)	(83,664,543.42)	(4,007,680.42)	
1026		Total: Total Long-term debt	(87,672,223.84)	(4,007,680.42)	(83,664,543.42)	(4,007,680.42)	
1026		Total: Total Capitalization	(181,447,453.84)	(7,228,915.43)	(174,218,538.41)	(7,228,915.43)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23121000	23121000 In-House Cash Center Bank	(21,328,772.92)	(12,833,219.65)	(8,495,553.27)	(12,833,219.65)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	71,151.61	70,158.65	992.96	70,158.65	B234
1026		Total: In-House Cash Center	(21,257,621.31)	(12,763,061.00)	(8,494,560.31)	(12,763,061.00)	
1026		Total: Short-term debt	(33,050,985.12)	(24,556,424.81)	(8,494,560.31)	(24,556,424.81)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,611,405.46)	(400,787.14)	(1,210,618.32)	(400,787.14)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(262,393.23)	(197,364.53)	(65,028.70)	(197,364.53)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(2,590.41)	10,248.85	(12,839.26)	10,248.85	B231
1026	23430000	23430000 A/P - Miscellaneous	(25,001.45)	(4,101.45)	(20,900.00)	(4,101.45)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(75,982.27)	59,570.76	(135,553.03)	59,570.76	B231
1026	23430700	23430700 A/P - Pcard Accrual	(18,640.10)	3,503.64	(22,143.74)	3,503.64	B231
1026	23431000	23431000 A/P - Misc Global	(35,776.49)	53,741.18	(89,517.67)	53,741.18	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,866,298.72)	(132,522.90)	(1,733,775.82)	(132,522.90)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	9,670.07	94,766.07	(85,096.00)	94,766.07	B231
1026		Total: Accounts payable external	(3,888,418.06)	(512,945.52)	(3,375,472.54)	(512,945.52)	
1026	23510000	23510000 A/P Associated Companies	(23,959.11)	120,537.43	(144,496.54)	120,537.43	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	1,161,569.63	296,022.22	865,547.41	296,022.22	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(956,334.00)	(207,378.46)	(748,955.54)	(207,378.46)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	181,276.52	209,181.19	(27,904.67)	209,181.19	
1026		Total: Accounts payable	(3,707,141.54)	(303,764.33)	(3,403,377.21)	(303,764.33)	
1026	23621000	23621000 Accrued FIT - Current Year	(168,037.03)	219,986.00	(388,023.03)	219,986.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	(168,036.66)	(66,685.00)	(101,351.66)	(66,685.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(130,993.78)	(1,360,334.00)	1,229,340.22	(1,360,334.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,339,643.47	2,462,914.39	(1,123,270.92)	2,462,914.39	B23612
1026		Total: Accrued state income tax	1,208,649.69	1,102,580.39	106,069.30	1,102,580.39	
1026	23652100	23652100 Accrued Tax - FICA	(30,323.22)	32,823.32	(63,146.54)	32,823.32	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,168,538.20)	12,797.77	(2,181,335.97)	12,797.77	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,534.58)	1,191.88	(3,726.46)	1,191.88	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(949,444.39)	(599,444.00)	(350,000.39)	(599,444.00)	B23611
1026		Total: Other accrued taxes	(3,150,840.39)	(547,273.17)	(2,603,567.22)	(547,273.17)	
1026		Total: Taxes accrued, including income taxes	(2,110,227.36)	488,622.22	(2,598,849.58)	488,622.22	
1026	23720000	23720000 Interest Accrued - LTD	(186,200.00)	(1,241.33)	(184,958.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,084,910.57)	(42,331.99)	(1,042,578.58)	(42,331.99)	B2371
1026		Total: Interest accrued	(1,271,110.57)	(43,573.32)	(1,227,537.25)	(43,573.32)	
1026	24120000	24120000 Accrued Vacation Pay	(258,543.16)	(21,570.81)	(236,972.35)	(21,570.81)	B241
1026	24120200	24120200 Accrued Power	(188,394.86)	(6,324.62)	(182,070.24)	(6,324.62)	B241
1026	24120300	24120300 Accrued Legal	(60,588.17)	40,270.47	(100,858.64)	40,270.47	B241
1026	24120600	24120600 Accrued Wages	(144,457.98)	240,856.96	(385,314.94)	240,856.96	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(4,650.00)	3,312.50	(7,962.50)	3,312.50	B241
1026	24120700	24120700 Accrued Insurance	(11,894.89)	94,316.28	(106,211.17)	94,316.28	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(17,950.83)	4,710.49	(22,661.32)	4,710.49	B241
1026	24121200	24121200 Accrued DCP - Contribution	(19,138.54)	(3,093.36)	(16,045.18)	(3,093.36)	B241
1026	24121400	24121400 Accrued Bank Fees	(22,032.02)	(10,387.42)	(11,644.60)	(10,387.42)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,488.11)	(2,327.99)	(11,160.12)	(2,327.99)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(258,631.05)	7,782.65	(266,413.70)	7,782.65	B241
1026	24126200	24126200 Accrued Paving	(13,661.71)	4,012.29	(17,674.00)	4,012.29	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,284.42)	168.04	(1,452.46)	168.04	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	5,249.35	(18,609.47)	5,249.35	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	-	(160.00)	-	B241
1026	24142006	24142006 WH PR - 401k Contributions	(21,045.14)	(21,045.14)	-	(21,045.14)	B241
1026	24142008	24142008 WH PR - Garnishments	(274.62)	(274.62)	-	(274.62)	B241
1026	24142014	24142014 WH PR - ESPP	(8,204.73)	(1,038.70)	(7,166.03)	(1,038.70)	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,915.07)	(1,394.16)	(520.91)	(1,394.16)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(24,794.36)	(9,868.82)	(14,925.54)	(9,868.82)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(80,794.53)	(15,019.11)	(65,775.42)	(15,019.11)	B241
1026	24164000	24164000 GRIR - Non-inventory	(303,459.24)	(14,789.30)	(288,669.94)	(14,789.30)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	126.00	189.00	(63.00)	189.00	B241
1026	24172000	24172000 CFO Sales Tax	24,661,052.55	3,863,165.08	20,797,887.47	3,863,165.08	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(24,951,020.65)	(3,746,971.15)	(21,204,049.50)	(3,746,971.15)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	3,058,948.79	(3,058,948.79)	3,058,948.79	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(473,093.19)	(18,690.83)	(454,402.36)	(18,690.83)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(414,810.81)	(98,211.24)	(316,599.57)	(98,211.24)	B252
1026		Total: Other current liabilities	(2,655,277.63)	3,404,014.65	(6,059,292.28)	3,404,014.65	
1026		Total: Total Current Liabilities	(42,794,742.22)	(21,011,125.59)	(21,783,616.63)	(21,011,125.59)	
1026	25211000	25211000 Advances for Construction - NT Mains	(2,591.27)	214,791.73	(217,383.00)	214,791.73	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,129,943.94)	522,313.46	(2,652,257.40)	522,313.46	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(21,394.65)	6,839.66	(28,234.31)	6,839.66	B252

1026	25221000	25221000 Advances for Construction - Tax Mains	(917,179.77)	(781,441.52)	(135,738.25)	(781,441.52)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(256.29)	(80,994.00)	(256.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(65,590.15)	5,685.74	(71,275.89)	5,685.74	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(9,576.41)	(3,726.65)	(5,849.76)	(3,726.65)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(298,390.71)	277,780.92	(576,171.63)	277,780.92	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(658,960.47)	(658,960.47)	-	(658,960.47)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(10,530.21)	(10,530.21)	-	(10,530.21)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	414,810.81	98,211.24	316,599.57	98,211.24	B252
1026		Total: Customer Advances for construction	(3,780,597.06)	(294,296.40)	(3,486,300.66)	(294,296.40)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(25,105,869.34)	(2,915,571.00)	(22,190,298.34)	(2,915,571.00)	B283
1026		Total: Federal Deferred income taxes long-term	(25,123,537.34)	(2,915,571.00)	(22,207,966.34)	(2,915,571.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,110,254.94)	(1,016,752.00)	(6,093,502.94)	(1,016,752.00)	B283
1026		Total: State Deferred income taxes long-term	(7,110,254.94)	(1,016,752.00)	(6,093,502.94)	(1,016,752.00)	
1026		Total: Deferred income taxes	(32,233,792.28)	(3,932,323.00)	(28,301,469.28)	(3,932,323.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(242.94)	1,630.06	(1,873.00)	1,630.06	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(28,433.00)	4,764.00	(33,197.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(128,090.00)	68,508.00	(196,598.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(156,765.94)	74,902.06	(231,668.00)	74,902.06	
1026	25700000	25700000 Reg Liab - Cost of Removal	9,449,150.92	2,776,334.97	6,672,815.95	2,776,334.97	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	3,108,388.96	1,228,425.11	1,879,963.85	1,228,425.11	B1862
1026		Total: Reg liability - cost of removal	12,557,539.88	4,004,760.08	8,552,779.80	4,004,760.08	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(22,705,862.00)	937,804.00	(23,643,666.00)	937,804.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(284,797.75)	14,664.00	(299,461.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	334,652.00	(17,244.00)	351,896.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	155,580.68	(8,244.96)	163,825.64	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(50.11)	895.00	(945.11)	895.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(18,153.20)	3,048.00	(21,201.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(73,940.19)	39,612.00	(113,552.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,271,270.14)	(2,271,270.14)	-	(2,271,270.14)	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(78,950.18)	63,160.16	(142,110.34)	63,160.16	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	89,675.00	(952,189.50)	89,675.00	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(65,935.03)	(65,935.03)	-	(65,935.03)	B253
1026	25689900	25689900 Reg Liab - Other	11,699.78	545,283.31	(533,583.53)	545,283.31	B253
1026		Total: Other regulatory liabilities	(25,859,540.64)	(668,552.66)	(25,190,987.98)	(668,552.66)	
1026		Total: Regulatory liabilities	(13,302,000.76)	3,336,207.42	(16,638,208.18)	3,336,207.42	
1026	26212000	26212000 Accrued Pension Expense	786,824.65	48,513.00	738,311.65	48,513.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	786,824.79	48,513.00	738,311.79	48,513.00	
1026	26221000	26221000 Accrued OPEB	1,110,310.15	372,886.45	737,423.70	372,886.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(113,572.00)	544,269.55	(657,841.55)	544,269.55	B253
1026		Total: Accrued postretirement benefit expense	996,738.15	917,156.00	79,582.15	917,156.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,580.02)	(6,436.15)	(143.87)	(6,436.15)	B224
1026		Total: Operating lease long-term liabilities	(6,580.02)	(6,436.15)	(143.87)	(6,436.15)	
1026	26580000	26580000 FIN 48 Reserve - Federal	13,231.09	9,233.00	3,998.09	9,233.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(222,896.13)	(103,549.00)	(119,347.13)	(103,549.00)	B265
1026		Total: Other tax liabilities	(209,665.04)	(94,316.00)	(115,349.04)	(94,316.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,123.00)	1,485.48	(3,608.48)	1,485.48	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(1,549.73)	(854.61)	(695.12)	(854.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(3,672.73)	12,946.74	(16,619.47)	12,946.74	
1026		Total: Other Deferred Credits	(213,337.77)	(81,369.26)	(131,968.51)	(81,369.26)	
1026		Total: Regulatory and other long-term liabilities	(47,909,510.89)	62,353.67	(47,971,864.56)	62,353.67	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	-	(5,923,669.46)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,842,313.81)	(83,395.81)	(7,758,918.00)	(83,395.81)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,295,633.45)	15,580.81	(1,311,214.26)	15,580.81	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,237,649.23)	(248,173.01)	(1,989,476.22)	(248,173.01)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(14,117.45)	(5,592.45)	(8,525.00)	(5,592.45)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,278,229.55)	(7,672.39)	(2,270,557.16)	(7,672.39)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(279,689.49)	(65,082.66)	(214,606.83)	(65,082.66)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(110,432.79)	362,909.42	(473,342.21)	362,909.42	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(333,650.95)	(238,994.04)	(94,656.91)	(238,994.04)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,566.73)	(22,541.84)	(15,024.89)	(22,541.84)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,153,030.76	243,934.59	4,909,096.17	243,934.59	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	995,698.57	69,764.42	925,934.15	69,764.42	B272
1026		Total: Contributions in aid of construction	(17,882,624.64)	22,252.39	(17,904,877.03)	22,252.39	
1026		Total: CAPITAL AND LIABILITIES	(290,034,331.59)	(28,155,434.96)	(261,878,896.63)	(28,155,434.96)	
1026		Total: BALANCE SHEET	2,557,183.15	(587,225.67)	3,144,408.82	(587,225.67)	

Tennessee American Water Company
Trial Balance as of August 31, 2020

Company Code	Account Number	Description	August 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	664,413.63	73,876.23	590,537.40	73,876.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,626.99	6,792,065.17	3,626.99	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,578,085.56	64,354.36	18,513,731.20	64,354.36	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,995,736.51	122,333.39	3,873,403.12	122,333.39	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,933,364.82	47,496.83	4,885,867.99	47,496.83	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	367,931.28	23,011.66	344,919.62	23,011.66	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	24,908.23	2,598,003.42	24,908.23	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,914,496.74	865,762.41	27,048,734.33	865,762.41	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,063,062.67	894,179.63	13,168,883.04	894,179.63	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	143,142,331.17	3,827,921.56	139,314,409.61	3,827,921.56	B3314
1026	10133300	10133300 UPIS - Services	31,779,115.42	729,469.02	31,049,646.40	729,469.02	B3334
1026	10133410	10133410 UPIS - Meters	14,951,345.17	1,553,317.16	13,398,028.01	1,553,317.16	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,826,692.93	609,062.09	19,217,630.84	609,062.09	B3344
1026	10133500	10133500 UPIS - Hydrants	10,723,529.47	482,458.56	10,241,070.91	482,458.56	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,478,024.93	153,492.18	12,324,532.75	153,492.18	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	331,270.32	5,517,723.38	331,270.32	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	(42,601.77)	781,539.28	(42,601.77)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	274,722.76	(14,144.57)	288,867.33	(14,144.57)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,939,690.43	140,889.12	1,798,801.31	140,889.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,115,139.82	69,256.98	1,045,882.84	69,256.98	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(841,010.12)	1,737,100.46	(841,010.12)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	27,589.30	(35,618.54)	63,207.84	(35,618.54)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	698,307.24	498,942.43	199,364.81	498,942.43	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	4,430,710.95	4,357,651.87	73,059.08	4,357,651.87	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	768,249.14	189,029.46	579,219.68	189,029.46	B3045
1026	10630900	10630900 CCNC Supply Mains	1,296,794.34	1,296,794.34	-	1,296,794.34	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(19,139.18)	19,139.18	(19,139.18)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	123,303.46	80,449.40	42,854.06	80,449.40	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	168,781.41	142,036.92	26,744.49	142,036.92	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(7,959.44)	11,408.35	(7,959.44)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,040,253.40	1,156,634.72	883,618.68	1,156,634.72	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,393,722.01	1,040,561.59	1,353,160.42	1,040,561.59	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	13,111,205.44	2,886,921.20	10,224,284.24	2,886,921.20	B3314
1026	10633300	10633300 CCNC Services	384,125.89	(127,348.48)	511,474.37	(127,348.48)	B3334
1026	10633410	10633410 CCNC Meters	2,270,667.01	1,524,358.67	746,308.34	1,524,358.67	B3344
1026	10633420	10633420 CCNC Meter Installations	1,071,882.92	305,200.45	766,682.47	305,200.45	B3344
1026	10633500	10633500 CCNC Hydrants	438,747.92	(14,562.53)	453,310.45	(14,562.53)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	4,894,939.48	2,689,827.04	2,205,112.44	2,689,827.04	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	851,729.65	77,943.47	773,786.18	77,943.47	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	172,682.95	136,576.42	36,106.53	136,576.42	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,483.33	8,483.33	-	8,483.33	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	104,765.10	104,765.10	-	104,765.10	B3455
1026	10634600	10634600 CCNC Communication Equipment	120,439.90	18,396.94	102,042.96	18,396.94	B3465
1026	10634700	10634700 CCNC Misc Equipment	83,332.23	63,088.03	20,244.20	63,088.03	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	365,973,830.92	27,258,703.95	338,715,126.97	27,258,703.95	
1026	10700000	10700000 CWIP	9,523,912.81	(2,491,551.36)	12,015,464.17	(2,491,551.36)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	249,479.91	150,359.85	99,120.06	150,359.85	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,799.69)	5,799.69	(5,799.69)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	9,769,058.20	(2,351,325.72)	12,120,383.92	(2,351,325.72)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(148,948,811.48)	(9,212,541.45)	(139,736,270.03)	(9,212,541.45)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,547,369.02)	(36,136.51)	(4,511,232.51)	(36,136.51)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,613,808.50	1,233,967.82	44,379,840.68	1,233,967.82	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(921.40)	(31,355.70)	(921.40)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(107,924,509.10)	(8,003,917.37)	(99,920,591.73)	(8,003,917.37)	
1026		Total: Utility property, net	267,818,380.02	16,903,460.86	250,914,919.16	16,903,460.86	
1026		Total: Total Property Plant & Equipment	267,818,380.02	16,903,460.86	250,914,919.16	16,903,460.86	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	1,141.88	905.03	236.85	905.03	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(54.77)	54.77	(54.77)	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(692,102.43)	(369,612.47)	(322,489.96)	(369,612.47)	B234

1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	150.00	(150.00)	150.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(380.00)	380.00	(380.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(197,834.31)	(37,000.54)	(160,833.77)	(37,000.54)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	267,562.08	62,985.05	204,577.03	62,985.05	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(160.13)	160.13	(160.13)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	116,230.86	29,051.10	87,179.76	29,051.10	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	481.28	48.33	432.95	48.33	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	10,553.60	3,064.73	7,488.87	3,064.73	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	380.99	129.00	251.99	129.00	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	19.56	(19.56)	19.56	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(3,788.00)	(3,386.79)	(401.21)	(3,386.79)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(80.21)	80.21	(80.21)	B1312
1026	13180100	13180100 Suntrust TN	-	389,067.75	(389,067.75)	389,067.75	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	(700.50)	(700.50)	-	(700.50)	B1312
1026		Total: Cash and cash equivalents	(496,074.55)	(325,954.86)	(170,119.69)	(325,954.86)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,080,276.32	(294,689.79)	4,374,966.11	(294,689.79)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(21,080.57)	(21,080.57)	-	(21,080.57)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(850.00)	(850.00)	-	(850.00)	B141
1026		Total: Utility customer accounts receivable	4,058,345.75	(316,620.36)	4,374,966.11	(316,620.36)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,933,338.01	11,790,700.01	142,638.00	11,790,700.01	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	336,700.20	336,642.40	57.80	336,642.40	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	112,202.52	81,134.87	31,067.65	81,134.87	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,549.73	854.61	695.12	854.61	B145
1026		Total: Receivable from affiliated companies	12,383,790.46	12,209,331.89	174,458.57	12,209,331.89	
1026	14610000	14610000 Misc A/R - Reconciliation Account	560,956.74	40,969.85	519,986.89	40,969.85	B142
1026	14611000	14611000 Misc A/R - Manual	1,412.61	(22.31)	1,434.92	(22.31)	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	78,368.34	(9,169.59)	87,537.93	(9,169.59)	B142
1026	14613000	14613000 Misc A/R - Employees	(84.79)	(226.03)	141.24	(226.03)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	640,652.90	31,551.92	609,100.98	31,551.92	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(592,033.82)	(75,395.16)	(516,638.66)	(75,395.16)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(17,702.78)	(1,040.31)	(16,662.47)	(1,040.31)	B142
1026		Total: Allowance for uncollectible accounts	(609,736.60)	(76,435.47)	(533,301.13)	(76,435.47)	
1026		Total: Accounts receivable, net	16,473,052.51	11,847,827.98	4,625,224.53	11,847,827.98	
1026	14400000	14400000 Unbilled Utility Revenue	2,258,200.31	(274,673.11)	2,532,873.42	(274,673.11)	B173
1026		Total: Unbilled revenues	2,258,200.31	(274,673.11)	2,532,873.42	(274,673.11)	
1026	15110000	15110000 Inventory - Plant Material	759,621.53	47,891.58	711,729.95	47,891.58	B151
1026	15130000	15130000 Inventory - Chemicals	147,739.29	27,939.80	119,799.49	27,939.80	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	3,969.53	1,765.86	2,203.67	1,765.86	B153
1026		Total: Materials and supplies	911,330.35	77,597.24	833,733.11	77,597.24	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	782,804.97	452,632.50	330,172.47	452,632.50	B162
1026	16520000	16520000 Prepaid Insurance	133,874.01	11,139.95	122,734.06	11,139.95	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	72,532.29	(1,255.18)	73,787.47	(1,255.18)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	60,705.24	35,241.59	25,463.65	35,241.59	B162
1026	16550010	16550010 Prepaid Other - Global	179,982.26	(33,374.84)	213,357.10	(33,374.84)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026		Total: Other current assets	1,245,898.77	464,384.02	781,514.75	464,384.02	
1026		Total: Total Current Assets	20,392,407.39	11,789,181.27	8,603,226.12	11,789,181.27	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	79,528.62	(19,184.32)	98,712.94	(19,184.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	296,420.07	(90,828.00)	387,248.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(635,159.70)	(53,341.16)	(581,818.54)	(53,341.16)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,881,849.19	(70,165.66)	4,952,014.85	(70,165.66)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,568.01	(2,258.72)	15,826.73	(2,258.72)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,207,121.64	(24,816.97)	1,231,938.61	(24,816.97)	B181
1026		Total: Debt and preferred stock expense	1,220,689.65	(27,075.69)	1,247,765.34	(27,075.69)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	(0.35)	0.35	(0.35)	B1862
1026		Total: Purchase premium recoverable thru rates	-	(0.35)	0.35	(0.35)	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	258,543.16	21,570.81	236,972.35	21,570.81	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	224,256.80	(28,032.12)	252,288.92	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,831.02	32,831.02	-	32,831.02	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	527,122.30	527,122.30	-	527,122.30	B1861
1026	18689900	18689900 Reg Asset - Other	-	(16,769.57)	16,769.57	(16,769.57)	B1862
1026		Total: Other regulatory assets	1,042,753.28	536,722.44	506,030.84	536,722.44	
1026		Total: Regulatory assets	7,145,292.12	439,480.74	6,705,811.38	439,480.74	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	8,325.23	7,737.51	587.72	7,737.51	B1862
1026		Total: Operating lease right-of-use assets	8,325.23	7,737.51	587.72	7,737.51	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	71,976.21	(915.71)	72,891.92	(915.71)	B181
1026		Total: Other long-term assets	71,976.21	(915.71)	72,891.92	(915.71)	
1026		Total: Total Regulatory and other long-term assets	7,225,593.56	446,302.54	6,779,291.02	446,302.54	
1026		Total: ASSETS	295,436,380.97	29,138,944.67	266,297,436.30	29,138,944.67	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,599,973.34)	(2,416.79)	(41,597,556.55)	(2,416.79)	B211
1026		Total: Paid-in capital	(41,599,973.34)	(2,416.79)	(41,597,556.55)	(2,416.79)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	

1026		Total: Total Stockholders' equity	(93,778,056.18)	(3,221,781.29)	(90,556,274.89)	(3,221,781.29)	
1026		Total: Total Equity	(93,778,056.18)	(3,221,781.29)	(90,556,274.89)	(3,221,781.29)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	306,754.44	(7,703.27)	314,457.71	(7,703.27)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,673,566.60)	(4,007,703.27)	(83,665,863.33)	(4,007,703.27)	
1026		Total: Total Long-term debt	(87,673,566.60)	(4,007,703.27)	(83,665,863.33)	(4,007,703.27)	
1026		Total: Total Capitalization	(181,451,622.78)	(7,229,484.56)	(174,222,138.22)	(7,229,484.56)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23121000	23121000 In-House Cash Center Bank	(21,746,823.02)	(14,302,432.34)	(7,444,390.68)	(14,302,432.34)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(32,382.38)	(32,767.97)	385.59	(32,767.97)	B234
1026		Total: In-House Cash Center	(21,779,205.40)	(14,335,200.31)	(7,444,005.09)	(14,335,200.31)	
1026		Total: Short-term debt	(33,572,569.21)	(26,128,564.12)	(7,444,005.09)	(26,128,564.12)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,152,502.14)	659,912.45	(1,812,414.59)	659,912.45	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(277,176.19)	(162,953.81)	(114,222.38)	(162,953.81)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(1,374.08)	12,416.94	(13,791.02)	12,416.94	B231
1026	23430000	23430000 A/P - Miscellaneous	(22,000.00)	19,800.00	(41,800.00)	19,800.00	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(80,322.48)	(50,473.13)	(29,849.35)	(50,473.13)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(26,020.79)	(3,949.93)	(22,070.86)	(3,949.93)	B231
1026	23431000	23431000 A/P - Misc Global	(58,199.41)	72,556.08	(130,755.49)	72,556.08	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,299,882.37)	(1,670,854.08)	(1,629,028.29)	(1,670,854.08)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(27,641.31)	(4,399.20)	(23,242.11)	(4,399.20)	B231
1026		Total: Accounts payable external	(4,945,118.77)	(1,127,944.68)	(3,817,174.09)	(1,127,944.68)	
1026	23510000	23510000 A/P Associated Companies	(43,920.15)	102,799.14	(146,719.29)	102,799.14	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	867,965.69	161,688.19	706,277.50	161,688.19	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(952,245.74)	(284,857.70)	(667,388.04)	(284,857.70)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(128,200.20)	(20,370.37)	(107,829.83)	(20,370.37)	
1026		Total: Accounts payable	(5,073,318.97)	(1,148,315.05)	(3,925,003.92)	(1,148,315.05)	
1026	23621000	23621000 Accrued FIT - Current Year	(74,607.03)	489,717.00	(564,324.03)	489,717.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	(74,606.66)	203,046.00	(277,652.66)	203,046.00	
1026	23631000	23631000 Accrued SIT - Current Year	(162,450.78)	(1,309,449.00)	1,146,998.22	(1,309,449.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,339,643.47	2,513,924.39	(1,174,280.92)	2,513,924.39	B23612
1026		Total: Accrued state income tax	1,177,192.69	1,204,475.39	(27,282.70)	1,204,475.39	
1026	23652100	23652100 Accrued Tax - FICA	(36,320.83)	12,997.38	(49,318.21)	12,997.38	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,469,067.33)	14,626.01	(2,483,693.34)	14,626.01	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(804.08)	3,119.00	(3,923.08)	3,119.00	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,055,444.39)	(655,444.00)	(400,000.39)	(655,444.00)	B23611
1026		Total: Other accrued taxes	(3,561,636.63)	(619,343.75)	(2,942,292.88)	(619,343.75)	
1026		Total: Taxes accrued, including income taxes	(2,459,050.60)	788,177.64	(3,247,228.24)	788,177.64	
1026	23720000	23720000 Interest Accrued - LTD	(223,440.00)	(1,241.33)	(222,198.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,364,119.91)	(53,831.98)	(1,310,287.93)	(53,831.98)	B2371
1026		Total: Interest accrued	(1,587,559.91)	(55,073.31)	(1,532,486.60)	(55,073.31)	
1026	24120000	24120000 Accrued Vacation Pay	(258,543.16)	(21,570.81)	(236,972.35)	(21,570.81)	B241
1026	24120200	24120200 Accrued Power	(170,034.54)	96,866.92	(266,901.46)	96,866.92	B241
1026	24120300	24120300 Accrued Legal	(66,201.16)	(12,037.90)	(54,163.26)	(12,037.90)	B241
1026	24120600	24120600 Accrued Wages	(181,339.15)	(33,648.02)	(147,691.13)	(33,648.02)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(4,800.00)	18,859.93	(23,659.93)	18,859.93	B241
1026	24120700	24120700 Accrued Insurance	(21,275.16)	53,084.88	(74,360.04)	53,084.88	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(20,386.19)	6,086.17	(26,472.36)	6,086.17	B241
1026	24121200	24121200 Accrued DCP - Contribution	(20,577.86)	(2,284.15)	(18,293.71)	(2,284.15)	B241
1026	24121400	24121400 Accrued Bank Fees	(21,529.74)	(6,330.93)	(15,198.81)	(6,330.93)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(14,499.88)	(1,714.69)	(12,785.19)	(1,714.69)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(295,578.43)	8,894.43	(304,472.86)	8,894.43	B241
1026	24126200	24126200 Accrued Paving	(13,661.71)	38,268.29	(51,930.00)	38,268.29	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,291.25)	173.76	(1,465.01)	173.76	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	5,249.35	(18,609.47)	5,249.35	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	-	(160.00)	-	B241
1026	24142006	24142006 WH PR - 401k Contributions	(20,421.13)	(2,431.39)	(17,989.74)	(2,431.39)	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(11,483.27)	444.21	(11,927.48)	444.21	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,894.63)	(1,453.04)	(441.59)	(1,453.04)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(71,257.44)	(28,637.48)	(42,619.96)	(28,637.48)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(76,849.15)	(43,626.83)	(33,222.32)	(43,626.83)	B241
1026	24164000	24164000 GRIR - Non-inventory	(102,556.67)	6,300.38	(108,857.05)	6,300.38	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	66.00	192.00	(126.00)	192.00	B241
1026	24172000	24172000 CFO Sales Tax	25,006,801.26	3,805,882.96	21,200,918.30	3,805,882.96	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(25,245,352.52)	(3,681,981.16)	(21,563,371.36)	(3,681,981.16)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(236,546.61)	(9,345.43)	(227,201.18)	(9,345.43)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(414,810.81)	(98,211.24)	(316,599.57)	(98,211.24)	B252
1026		Total: Other current liabilities	(2,286,351.30)	149,070.23	(2,435,421.53)	149,070.23	
1026		Total: Total Current Liabilities	(44,978,849.99)	(26,394,704.61)	(18,584,145.38)	(26,394,704.61)	
1026	25211000	25211000 Advances for Construction - NT Mains	(2,591.27)	214,791.73	(217,383.00)	214,791.73	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,129,943.94)	497,421.23	(2,627,365.17)	497,421.23	B252

1026	25215000	25215000 Advances for Construction - NT Hydrants	(21,394.65)	6,839.66	(28,234.31)	6,839.66	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(887,387.10)	(674,723.50)	(212,663.60)	(674,723.50)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(256.29)	(80,994.00)	(256.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(62,179.69)	9,096.20	(71,275.89)	9,096.20	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(8,551.33)	(1,929.42)	(6,621.91)	(1,929.42)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(430,432.71)	150,907.64	(581,340.35)	150,907.64	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	34,995.99	(34,995.99)	34,995.99	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(645,807.85)	(568,882.50)	(76,925.35)	(568,882.50)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(10,058.70)	(9,286.55)	(772.15)	(9,286.55)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	414,810.81	98,211.24	316,599.57	98,211.24	B252
1026		Total: Customer Advances for construction	(3,864,786.72)	(242,814.57)	(3,621,972.15)	(242,814.57)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(25,451,742.34)	(3,138,990.00)	(22,312,752.34)	(3,138,990.00)	B283
1026		Total: Federal Deferred income taxes long-term	(25,469,410.34)	(3,138,990.00)	(22,330,420.34)	(3,138,990.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,163,817.94)	(1,051,997.00)	(6,111,820.94)	(1,051,997.00)	B283
1026		Total: State Deferred income taxes long-term	(7,163,817.94)	(1,051,997.00)	(6,111,820.94)	(1,051,997.00)	
1026		Total: Deferred income taxes	(32,633,228.28)	(4,190,987.00)	(28,442,241.28)	(4,190,987.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(194.36)	1,420.64	(1,615.00)	1,420.64	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(28,036.00)	4,764.00	(32,800.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(122,381.00)	68,508.00	(190,889.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(150,611.36)	74,692.64	(225,304.00)	74,692.64	
1026	25700000	25700000 Reg Liab - Cost of Removal	9,737,960.51	3,108,383.82	6,629,576.69	3,108,383.82	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,876,168.55	924,174.63	1,951,993.92	924,174.63	B1862
1026		Total: Reg liability - cost of removal	12,614,129.06	4,032,558.45	8,581,570.61	4,032,558.45	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(22,236,960.00)	1,406,706.00	(23,643,666.00)	1,406,706.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(283,575.75)	14,664.00	(298,239.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	333,215.00	(17,244.00)	350,459.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	154,893.60	(8,244.96)	163,138.56	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(40.11)	740.00	(780.11)	740.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(17,899.20)	3,048.00	(20,947.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(70,639.19)	39,612.00	(110,251.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,180,419.33)	989,389.50	(3,169,808.83)	989,389.50	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(63,160.14)	78,950.20	(142,110.34)	78,950.20	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(862,514.50)	71,740.00	(934,254.50)	71,740.00	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(80,147.58)	(80,147.58)	-	(80,147.58)	B253
1026	25689900	25689900 Reg Liab - Other	11,427.58	543,531.52	(532,103.94)	543,531.52	B253
1026		Total: Other regulatory liabilities	(25,295,819.62)	3,042,744.68	(28,338,564.30)	3,042,744.68	
1026		Total: Regulatory liabilities	(12,681,690.56)	7,075,303.13	(19,756,993.69)	7,075,303.13	
1026	26212000	26212000 Accrued Pension Expense	867,493.65	91,208.00	776,285.65	91,208.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	867,493.79	91,208.00	776,285.79	91,208.00	
1026	26221000	26221000 Accrued OPEB	1,195,158.15	384,819.45	810,338.70	384,819.45	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(117,117.00)	544,032.55	(661,149.55)	544,032.55	B253
1026		Total: Accrued postretirement benefit expense	1,078,041.15	928,852.00	149,189.15	928,852.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,430.60)	(6,310.51)	(120.09)	(6,310.51)	B224
1026		Total: Operating lease long-term liabilities	(6,430.60)	(6,310.51)	(120.09)	(6,310.51)	
1026	26580000	26580000 FIN 48 Reserve - Federal	13,231.09	9,233.00	3,998.09	9,233.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(222,896.13)	(103,549.00)	(119,347.13)	(103,549.00)	B265
1026		Total: Other tax liabilities	(209,665.04)	(94,316.00)	(115,349.04)	(94,316.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,426.29)	1,182.19	(3,608.48)	1,182.19	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(1,549.73)	(854.61)	(695.12)	(854.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(3,976.02)	12,643.45	(16,619.47)	12,643.45	
1026		Total: Other Deferred Credits	(213,641.06)	(81,672.55)	(131,968.51)	(81,672.55)	
1026		Total: Regulatory and other long-term liabilities	(47,604,853.64)	3,648,271.14	(51,253,124.78)	3,648,271.14	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,923,669.46)	-	(5,923,669.46)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,842,313.81)	(83,395.81)	(7,758,918.00)	(83,395.81)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,295,633.45)	15,580.81	(1,311,214.26)	15,580.81	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,237,649.23)	(135,489.43)	(2,102,159.80)	(135,489.43)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(14,117.45)	(5,592.45)	(8,525.00)	(5,592.45)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,278,229.55)	(7,672.39)	(2,270,557.16)	(7,672.39)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(279,689.49)	(56,121.05)	(223,568.44)	(56,121.05)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(123,417.79)	158,140.00	(281,557.79)	158,140.00	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(333,650.95)	(126,310.44)	(207,340.51)	(126,310.44)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,566.73)	(13,580.21)	(23,986.52)	(13,580.21)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,173,428.87	243,991.59	4,929,437.28	243,991.59	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,001,760.17	70,452.74	931,307.43	70,452.74	B272
1026		Total: Contributions in aid of construction	(17,869,149.93)	61,518.71	(17,930,668.64)	61,518.71	
1026		Total: CAPITAL AND LIABILITIES	(291,904,476.34)	(29,914,399.32)	(261,990,077.02)	(29,914,399.32)	
1026		Total: BALANCE SHEET	3,531,904.63	(775,454.65)	4,307,359.28	(775,454.65)	

Tennessee American Water Company
Trial Balance as of September 30, 2020

Company Code	Account Number	Description	September 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	664,413.63	73,876.23	590,537.40	73,876.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,626.99	6,792,065.17	3,626.99	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,578,085.56	64,354.36	18,513,731.20	64,354.36	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	3,995,736.51	122,333.39	3,873,403.12	122,333.39	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,931,884.47	12,360.41	4,919,524.06	12,360.41	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	376,044.73	32,276.58	343,768.15	32,276.58	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	17,319.76	2,605,591.89	17,319.76	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,913,216.43	864,482.10	27,048,734.33	864,482.10	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,063,062.67	894,179.63	13,168,883.04	894,179.63	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	143,156,047.85	3,783,631.02	139,372,416.83	3,783,631.02	B3314
1026	10133300	10133300 UPIS - Services	31,782,485.00	724,317.98	31,058,167.02	724,317.98	B3334
1026	10133410	10133410 UPIS - Meters	14,957,599.00	1,822,843.99	13,134,755.01	1,822,843.99	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,830,072.80	609,738.87	19,220,333.93	609,738.87	B3344
1026	10133500	10133500 UPIS - Hydrants	10,723,427.15	396,061.98	10,327,365.17	396,061.98	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,488,791.12	164,276.78	12,324,514.34	164,276.78	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	153,607.46	5,695,386.24	153,607.46	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	5,363.82	733,573.69	5,363.82	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	148,386.74	(6,747.45)	155,134.19	(6,747.45)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	274,722.76	(14,144.57)	288,867.33	(14,144.57)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,939,690.43	140,889.12	1,798,801.31	140,889.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,115,139.82	69,256.98	1,045,882.84	69,256.98	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,807.34)	2,636,897.68	(1,740,807.34)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	27,589.30	(35,618.54)	63,207.84	(35,618.54)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	684,596.42	485,231.61	199,364.81	485,231.61	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	10,020,003.43	9,946,944.35	73,059.08	9,946,944.35	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	812,344.93	107,115.01	705,229.92	107,115.01	B3045
1026	10630900	10630900 CCNC Supply Mains	1,309,961.93	1,309,961.93	-	1,309,961.93	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(19,139.18)	19,139.18	(19,139.18)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	133,370.56	124,172.58	9,197.98	124,172.58	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	160,667.96	133,923.47	26,744.49	133,923.47	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(370.98)	3,819.89	(370.98)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,052,492.66	1,168,873.98	883,618.68	1,168,873.98	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,409,509.98	1,056,349.56	1,353,160.42	1,056,349.56	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	13,701,594.09	3,400,655.24	10,300,938.85	3,400,655.24	B3314
1026	10633300	10633300 CCNC Services	436,430.03	(108,727.58)	545,157.61	(108,727.58)	B3334
1026	10633410	10633410 CCNC Meters	2,396,673.82	679,542.68	1,717,131.14	679,542.68	B3344
1026	10633420	10633420 CCNC Meter Installations	1,158,329.53	348,765.13	809,564.40	348,765.13	B3344
1026	10633500	10633500 CCNC Hydrants	471,863.17	105,976.14	365,887.03	105,976.14	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,333,597.43	3,121,404.66	2,212,192.77	3,121,404.66	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	851,729.65	255,606.33	596,123.32	255,606.33	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	172,682.95	136,576.42	36,106.53	136,576.42	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	8,483.33	8,483.33	-	8,483.33	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	104,765.10	104,765.10	-	104,765.10	B3455
1026	10634600	10634600 CCNC Communication Equipment	120,439.90	7,917.90	112,522.00	7,917.90	B3465
1026	10634700	10634700 CCNC Misc Equipment	83,332.23	63,088.03	20,244.20	63,088.03	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	373,006,312.87	32,368,083.19	340,638,229.68	32,368,083.19	
1026	10700000	10700000 CWIP	6,282,637.12	(5,613,058.97)	11,895,696.09	(5,613,058.97)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	35,880.42	(41,194.57)	77,074.99	(41,194.57)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,799.69)	5,799.69	(5,799.69)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	6,314,183.02	(5,664,387.75)	11,978,570.77	(5,664,387.75)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(149,824,960.65)	(9,361,447.15)	(140,463,513.50)	(9,361,447.15)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,548,647.86)	(37,415.35)	(4,511,232.51)	(37,415.35)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,617,501.16	857,495.22	44,760,005.94	857,495.22	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(829.26)	(31,447.84)	(829.26)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(108,798,244.45)	(8,530,482.37)	(100,267,762.08)	(8,530,482.37)	
1026		Total: Utility property, net	270,522,251.44	18,173,213.07	252,349,038.37	18,173,213.07	
1026		Total: Total Property Plant & Equipment	270,522,251.44	18,173,213.07	252,349,038.37	18,173,213.07	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	406.54	(2,482.84)	2,889.38	(2,482.84)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(37.67)	37.67	(37.67)	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(177,458.77)	(42,926.08)	(134,532.69)	(42,926.08)	B234

1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(60.00)	90.00	(150.00)	90.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(530.00)	530.00	(530.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(205,523.07)	(48,004.41)	(157,518.66)	(48,004.41)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	171,570.46	(14,403.12)	185,973.58	(14,403.12)	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	678.66	678.66	-	678.66	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	62,141.35	(57,431.93)	119,573.28	(57,431.93)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	320.50	(322.21)	642.71	(322.21)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,870.44	(15,392.21)	20,262.65	(15,392.21)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(835.44)	835.44	(835.44)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	-	-	-	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(382.99)	6.73	(389.72)	6.73	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	-	-	-	B1312
1026	13180100	13180100 Suntrust TN	-	389,551.97	(389,551.97)	389,551.97	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	(20.00)	(20.00)	-	(20.00)	B1312
1026		Total: Cash and cash equivalents	(141,456.88)	(192,058.55)	50,601.67	(192,058.55)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,200,077.88	(255,857.88)	4,455,935.76	(255,857.88)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(12,321.70)	(11,451.92)	(869.78)	(11,451.92)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	448,060.85	111,036.21	337,024.64	111,036.21	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(850.00)	(1,149.79)	299.79	(1,149.79)	B141
1026		Total: Utility customer accounts receivable	4,634,967.03	(157,423.38)	4,792,390.41	(157,423.38)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,770,954.81	11,770,954.81	-	11,770,954.81	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	523,966.02	471,927.79	52,038.23	471,927.79	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	21,522.18	(63,843.24)	85,365.42	(63,843.24)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	2,329.73	932.61	1,397.12	932.61	B145
1026		Total: Receivable from affiliated companies	12,318,772.74	12,179,971.97	138,800.77	12,179,971.97	
1026	14610000	14610000 Misc A/R - Reconciliation Account	511,492.69	(147,893.98)	659,386.67	(147,893.98)	B142
1026	14611000	14611000 Misc A/R - Manual	181,418.41	179,978.20	1,440.21	179,978.20	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	(34,986.30)	34,986.30	(34,986.30)	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	81,913.34	3,080.59	78,832.75	3,080.59	B142
1026	14613000	14613000 Misc A/R - Employees	(84.79)	(121.61)	36.82	(121.61)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	774,739.65	56.90	774,682.75	56.90	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(667,908.51)	(158,818.22)	(509,090.29)	(158,818.22)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,075.33)	3,417.57	(22,492.90)	3,417.57	B142
1026		Total: Allowance for uncollectible accounts	(686,983.84)	(155,400.65)	(531,583.19)	(155,400.65)	
1026		Total: Accounts receivable, net	17,041,495.58	11,867,204.84	5,174,290.74	11,867,204.84	
1026	14400000	14400000 Unbilled Utility Revenue	2,063,951.79	(507,040.65)	2,570,992.44	(507,040.65)	B173
1026		Total: Unbilled revenues	2,063,951.79	(507,040.65)	2,570,992.44	(507,040.65)	
1026	15110000	15110000 Inventory - Plant Material	694,232.99	2,489.08	691,743.91	2,489.08	B151
1026	15130000	15130000 Inventory - Chemicals	140,401.09	32,304.61	108,096.48	32,304.61	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	59,143.65	56,486.23	2,657.42	56,486.23	B153
1026		Total: Materials and supplies	893,777.73	91,279.92	802,497.81	91,279.92	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	704,524.47	433,044.72	271,479.75	433,044.72	B162
1026	16520000	16520000 Prepaid Insurance	79,635.17	16,905.74	62,729.43	16,905.74	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	54,399.22	(1,275.07)	55,674.29	(1,275.07)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	46,389.48	33,566.79	12,822.69	33,566.79	B162
1026	16550010	16550010 Prepaid Other - Global	137,062.99	(56,821.57)	193,884.56	(56,821.57)	B162
1026	16611000	16611000 Reg Asset-OCA tax	170,342.16	170,342.16	-	170,342.16	B174
1026		Total: Other current assets	1,208,353.49	595,762.77	612,590.72	595,762.77	
1026		Total: Total Current Assets	21,066,121.71	11,855,148.33	9,210,973.38	11,855,148.33	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	94,950.15	(30,745.55)	125,695.70	(30,745.55)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	288,851.07	(90,828.00)	379,679.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(639,689.30)	(53,481.73)	(586,207.57)	(53,481.73)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(4,885,172.12)	81,867.46	(4,967,039.58)	81,867.46	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,379.83	(2,258.64)	15,638.47	(2,258.64)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,201,448.30	(24,933.42)	1,226,381.72	(24,933.42)	B181
1026		Total: Debt and preferred stock expense	1,214,828.13	(27,192.06)	1,242,020.19	(27,192.06)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	12,021,980.95	5,313,176.27	6,708,804.68	5,313,176.27	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	714,074.77	(1,385,436.10)	2,099,510.87	(1,385,436.10)	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(138,483.96)	138,483.96	(138,483.96)	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	221,920.79	(28,032.12)	249,952.91	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	32,877.71	-	32,877.71	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	652,440.24	652,440.24	-	652,440.24	B1861
1026	18689900	18689900 Reg Asset - Other	88,963.10	68,170.58	20,792.52	68,170.58	B1862
1026		Total: Other regulatory assets	13,732,257.56	4,514,712.62	9,217,544.94	4,514,712.62	
1026		Total: Regulatory assets	14,947,085.69	4,487,520.56	10,459,565.13	4,487,520.56	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	8,058.78	7,573.58	485.20	7,573.58	B1862
1026		Total: Operating lease right-of-use assets	8,058.78	7,573.58	485.20	7,573.58	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	70,667.55	(899.06)	71,566.61	(899.06)	B181
1026		Total: Other long-term assets	70,667.55	(899.06)	71,566.61	(899.06)	
1026		Total: Total Regulatory and other long-term assets	15,025,812.02	4,494,195.08	10,531,616.94	4,494,195.08	
1026		Total: ASSETS	306,614,185.17	34,522,556.48	272,091,628.69	34,522,556.48	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,611,520.90)	(5,651.44)	(41,605,869.46)	(5,651.44)	B211
1026		Total: Paid-in capital	(41,611,520.90)	(5,651.44)	(41,605,869.46)	(5,651.44)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	

1026		Total: Total Stockholders' equity	(93,789,603.74)	(3,225,015.94)	(90,564,587.80)	(3,225,015.94)	
1026		Total: Total Equity	(93,789,603.74)	(3,225,015.94)	(90,564,587.80)	(3,225,015.94)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	305,411.68	(7,726.12)	313,137.80	(7,726.12)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,674,909.36)	(4,007,726.12)	(83,667,183.24)	(4,007,726.12)	
1026		Total: Total Long-term debt	(87,674,909.36)	(4,007,726.12)	(83,667,183.24)	(4,007,726.12)	
1026		Total: Total Capitalization	(181,464,513.10)	(7,232,742.06)	(174,231,771.04)	(7,232,742.06)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23121000	23121000 In-House Cash Center Bank	(26,831,276.18)	(15,786,874.91)	(11,044,401.27)	(15,786,874.91)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(31,922.32)	(26,234.84)	(5,687.48)	(26,234.84)	B234
1026		Total: In-House Cash Center	(26,863,198.50)	(15,813,109.75)	(11,050,088.75)	(15,813,109.75)	
1026		Total: Short-term debt	(38,656,562.31)	(27,606,473.56)	(11,050,088.75)	(27,606,473.56)	
1026	23410000	23410000 A/P - Reconciliation Account	(3,347,724.79)	(1,986,278.74)	(1,361,446.05)	(1,986,278.74)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(641,907.33)	(551,352.76)	(90,554.57)	(551,352.76)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(841.23)	12,108.96	(12,950.19)	12,108.96	B231
1026	23430000	23430000 A/P - Miscellaneous	(170,950.00)	(108,250.00)	(62,700.00)	(108,250.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(139,654.60)	(101,647.68)	(38,006.92)	(101,647.68)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(23,517.39)	(12,590.47)	(10,926.92)	(12,590.47)	B231
1026	23431000	23431000 A/P - Misc Global	(64,909.00)	69,024.84	(133,933.84)	69,024.84	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,965,470.55)	(1,052,390.19)	(1,913,080.36)	(1,052,390.19)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(39,946.10)	10,186.60	(50,132.70)	10,186.60	B231
1026		Total: Accounts payable external	(7,394,920.99)	(3,721,189.44)	(3,673,731.55)	(3,721,189.44)	
1026	23510000	23510000 A/P Associated Companies	162,045.86	163,600.98	(1,555.12)	163,600.98	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	840,043.22	203,722.83	636,320.39	203,722.83	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(901,099.66)	(39,387.76)	(861,711.90)	(39,387.76)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(15.29)	89.72	(15.29)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(19.87)	84.27	(19.87)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	(3.87)	27.36	(3.87)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	100,989.42	327,936.05	(226,946.63)	327,936.05	
1026		Total: Accounts payable	(7,293,931.57)	(3,393,253.39)	(3,900,678.18)	(3,393,253.39)	
1026	23621000	23621000 Accrued FIT - Current Year	61,369.97	(59,686.00)	121,055.97	(59,686.00)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	(286,671.00)	286,671.37	(286,671.00)	B23612
1026		Total: Accrued federal income tax	61,370.34	(346,357.00)	407,727.34	(346,357.00)	
1026	23631000	23631000 Accrued SIT - Current Year	183,702.22	(1,250,239.00)	1,433,941.22	(1,250,239.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,339,643.47	2,539,429.39	(1,199,785.92)	2,539,429.39	B23612
1026		Total: Accrued state income tax	1,523,345.69	1,289,190.39	234,155.30	1,289,190.39	
1026	23652100	23652100 Accrued Tax - FICA	(45,757.69)	7,330.82	(53,088.51)	7,330.82	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,769,596.46)	16,454.25	(2,786,050.71)	16,454.25	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,045.52)	7,832.31	(10,877.83)	7,832.31	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,108,444.39)	(658,444.00)	(450,000.39)	(658,444.00)	B23611
1026		Total: Other accrued taxes	(3,926,844.06)	(621,468.76)	(3,305,375.30)	(621,468.76)	
1026		Total: Taxes accrued, including income taxes	(2,342,128.03)	321,364.63	(2,663,492.66)	321,364.63	
1026	23720000	23720000 Interest Accrued - LTD	(37,240.00)	(1,241.33)	(35,998.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(664,073.24)	(65,331.98)	(598,741.26)	(65,331.98)	B2371
1026		Total: Interest accrued	(701,313.24)	(66,573.31)	(634,739.93)	(66,573.31)	
1026	24120000	24120000 Accrued Vacation Pay	(170,342.16)	(31,858.20)	(138,483.96)	(31,858.20)	B241
1026	24120200	24120200 Accrued Power	(156,380.98)	79,349.65	(235,730.63)	79,349.65	B241
1026	24120300	24120300 Accrued Legal	(66,952.36)	117,339.68	(184,292.04)	117,339.68	B241
1026	24120600	24120600 Accrued Wages	(237,668.69)	(70,284.04)	(167,384.65)	(70,284.04)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,850.00)	4,387.50	(10,237.50)	4,387.50	B241
1026	24120700	24120700 Accrued Insurance	(36,440.04)	53,141.67	(89,581.71)	53,141.67	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	34,986.30	(34,986.30)	34,986.30	B241
1026	24121000	24121000 Accrued Waste Disposal	(33,649.05)	(7,260.83)	(26,388.22)	(7,260.83)	B241
1026	24121100	24121100 Accrued Retiree Medical	(23,400.00)	(450.00)	(22,950.00)	(450.00)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(10,345.69)	8,974.94	(19,320.63)	8,974.94	B241
1026	24121400	24121400 Accrued Bank Fees	(18,402.26)	4,870.25	(23,272.51)	4,870.25	B241
1026	24122700	24122700 Accrued Employer 401k Match	(7,486.14)	6,028.04	(13,514.18)	6,028.04	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(363,062.24)	(29,853.15)	(333,209.09)	(29,853.15)	B241
1026	24126200	24126200 Accrued Paving	-	26,961.00	(26,961.00)	26,961.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,298.73)	179.32	(1,478.05)	179.32	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,360.12)	5,249.35	(18,609.47)	5,249.35	B241
1026	24142002	24142002 WH PR - Charity Contributions	(160.00)	20.00	(180.00)	20.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	18,006.70	(18,006.70)	18,006.70	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	146.86	(146.86)	146.86	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	122.18	(122.18)	122.18	B241
1026	24142014	24142014 WH PR - ESPP	(3,816.98)	(261.64)	(3,555.34)	(261.64)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	65.54	(65.54)	65.54	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,777.86)	(1,415.79)	(362.07)	(1,415.79)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(67,067.06)	18,640.34	(85,707.40)	18,640.34	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(40,471.97)	34,757.38	(75,229.35)	34,757.38	B241
1026	24164000	24164000 GRIR - Non-inventory	(103,394.56)	(34,623.41)	(68,771.15)	(34,623.41)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	7.00	196.00	(189.00)	196.00	B241
1026	24172000	24172000 CFO Sales Tax	25,288,067.06	3,726,409.09	21,561,657.97	3,726,409.09	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(25,534,670.95)	(3,634,840.15)	(21,899,830.80)	(3,634,840.15)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(371.74)	(371.74)	-	(371.74)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(448,060.85)	(111,036.21)	(337,024.64)	(111,036.21)	B241
1026	25299900	25299900 Advances for Construction - Current	(389,282.00)	(64,999.62)	(324,282.38)	(64,999.62)	B252
1026		Total: Other current liabilities	(2,428,058.13)	204,617.03	(2,632,675.16)	204,617.03	

1026		Total: Total Current Liabilities	(51,421,993.28)	(30,540,318.60)	(20,881,674.68)	(30,540,318.60)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,020,206.95)	596,769.46	(2,616,976.41)	596,769.46	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	7,256.14	(28,234.31)	7,256.14	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(866,119.49)	(662,710.49)	(203,409.00)	(662,710.49)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(256.29)	(80,994.00)	(256.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(62,179.69)	9,096.20	(71,275.89)	9,096.20	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(5,671.97)	1,116.61	(6,788.58)	1,116.61	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(524,861.71)	189,950.58	(714,812.29)	189,950.58	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(661,962.77)	(559,478.86)	(102,483.91)	(559,478.86)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(9,844.55)	(8,222.11)	(1,622.44)	(8,222.11)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	389,282.00	64,999.62	324,282.38	64,999.62	B252
1026		Total: Customer Advances for construction	(3,903,807.38)	(184,109.93)	(3,719,697.45)	(184,109.93)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(25,612,638.34)	(2,589,623.00)	(23,023,015.34)	(2,589,623.00)	B283
1026		Total: Federal Deferred income taxes long-term	(25,630,306.34)	(2,589,623.00)	(23,040,683.34)	(2,589,623.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,212,311.94)	(892,222.00)	(6,320,089.94)	(892,222.00)	B283
1026		Total: State Deferred income taxes long-term	(7,212,311.94)	(892,222.00)	(6,320,089.94)	(892,222.00)	
1026		Total: Deferred income taxes	(32,842,618.28)	(3,481,845.00)	(29,360,773.28)	(3,481,845.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(145.78)	1,211.22	(1,357.00)	1,211.22	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(27,639.00)	4,764.00	(32,403.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(116,672.00)	68,508.00	(185,180.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(144,456.78)	74,483.22	(218,940.00)	74,483.22	
1026	25700000	25700000 Reg Liab - Cost of Removal	-	-	-	-	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,598,827.61	1,598,827.61	-	1,598,827.61	B1862
1026		Total: Reg liability - cost of removal	1,598,827.61	1,598,827.61	-	1,598,827.61	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(21,768,058.00)	1,875,608.00	(23,643,666.00)	1,875,608.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(282,353.75)	14,664.00	(297,017.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	331,778.00	(17,244.00)	349,022.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	154,206.52	(8,244.96)	162,451.48	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(30.11)	585.00	(615.11)	585.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(17,645.20)	3,048.00	(20,693.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(67,338.19)	39,612.00	(106,950.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	4,885,172.12	(81,867.46)	4,967,039.58	(81,867.46)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,089,568.52)	992,190.06	(3,081,758.58)	992,190.06	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(47,370.10)	94,740.24	(142,110.34)	94,740.24	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(996,560.50)	(80,241.00)	(916,319.50)	(80,241.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(89,175.58)	(89,175.58)	-	(89,175.58)	B253
1026	25689900	25689900 Reg Liab - Other	-	288,736.34	(288,736.34)	288,736.34	B253
1026		Total: Other regulatory liabilities	(19,986,943.31)	3,032,410.64	(23,019,353.95)	3,032,410.64	
1026		Total: Regulatory liabilities	(18,388,115.70)	4,631,238.25	(23,019,353.95)	4,631,238.25	
1026	26212000	26212000 Accrued Pension Expense	854,372.65	137,223.00	717,149.65	137,223.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	854,372.79	137,223.00	717,149.79	137,223.00	
1026	26221000	26221000 Accrued OPEB	1,280,006.15	982,377.00	297,629.15	982,377.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(120,662.00)	(41,829.00)	(78,833.00)	(41,829.00)	B253
1026		Total: Accrued postretirement benefit expense	1,159,344.15	940,548.00	218,796.15	940,548.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,280.92)	(6,184.70)	(96.22)	(6,184.70)	B224
1026		Total: Operating lease long-term liabilities	(6,280.92)	(6,184.70)	(96.22)	(6,184.70)	
1026	26580000	26580000 FIN 48 Reserve - Federal	14,591.09	9,397.00	5,194.09	9,397.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(204,403.13)	(35,517.00)	(168,886.13)	(35,517.00)	B265
1026		Total: Other tax liabilities	(189,812.04)	(26,120.00)	(163,692.04)	(26,120.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	(2,729.57)	878.91	(3,608.48)	878.91	B253
1026	26281500	26281500 Accrued Dividend Equivalents	(2,329.73)	(932.61)	(1,397.12)	(932.61)	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	(5,059.30)	12,262.17	(17,321.47)	12,262.17	
1026		Total: Other Deferred Credits	(194,871.34)	(13,857.83)	(181,013.51)	(13,857.83)	
1026		Total: Regulatory and other long-term liabilities	(53,466,433.46)	2,097,495.01	(55,563,928.47)	2,097,495.01	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(165,777.10)	(7,758,918.00)	(165,777.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	18,409.83	(1,311,214.26)	18,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,237,540.21)	(132,143.04)	(2,105,397.17)	(132,143.04)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,278,229.55)	(7,672.39)	(2,270,557.16)	(7,672.39)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(285,734.90)	(61,951.10)	(223,783.80)	(61,951.10)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(124,294.00)	174,230.79	(298,524.79)	174,230.79	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(336,108.95)	(133,138.79)	(202,970.16)	(133,138.79)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(40,783.13)	(16,796.98)	(23,986.15)	(16,796.98)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,194,191.97	244,413.58	4,949,778.39	244,413.58	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,007,456.78	70,506.96	936,949.82	70,506.96	B272
1026		Total: Contributions in aid of construction	(17,940,787.37)	(20,053.22)	(17,920,734.15)	(20,053.22)	
1026		Total: CAPITAL AND LIABILITIES	(304,293,727.21)	(35,695,618.87)	(268,598,108.34)	(35,695,618.87)	
1026		Total: BALANCE SHEET	2,320,457.96	(1,173,062.39)	3,493,520.35	(1,173,062.39)	

Tennessee American Water Company
Trial Balance as of October 31, 2020

Company Code	Account Number	Description	October 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	90,038.23	590,537.40	90,038.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	3,626.99	6,792,065.17	3,626.99	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,585,308.11	71,576.91	18,513,731.20	71,576.91	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,020,934.24	147,531.12	3,873,403.12	147,531.12	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	4,952,227.70	11,964.68	4,940,263.02	11,964.68	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	374,272.23	20,708.37	353,563.86	20,708.37	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	17,319.76	2,605,591.89	17,319.76	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,930,783.15	882,048.82	27,048,734.33	882,048.82	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,063,062.67	894,179.63	13,168,883.04	894,179.63	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	143,157,650.99	3,782,892.13	139,374,758.86	3,782,892.13	B3314
1026	10133300	10133300 UPIS - Services	31,782,129.63	718,353.87	31,063,775.76	718,353.87	B3334
1026	10133410	10133410 UPIS - Meters	14,956,936.25	1,010,595.00	13,946,341.25	1,010,595.00	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,829,866.44	608,756.08	19,221,110.36	608,756.08	B3344
1026	10133500	10133500 UPIS - Hydrants	10,725,402.88	317,191.51	10,408,211.37	317,191.51	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,488,791.12	164,396.50	12,324,394.62	164,396.50	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	153,607.46	5,695,386.24	153,607.46	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	(635.65)	739,573.16	(635.65)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	156,870.07	1,735.88	155,134.19	1,735.88	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,939,690.43	140,889.12	1,798,801.31	140,889.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,153,306.08	107,423.24	1,045,882.84	107,423.24	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,807.34)	2,636,897.68	(1,740,807.34)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(58,764.68)	70,191.98	(58,764.68)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	702,165.58	502,800.77	199,364.81	502,800.77	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	10,377,526.30	10,304,467.22	73,059.08	10,304,467.22	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	787,160.79	40,682.72	746,478.07	40,682.72	B3045
1026	10630600	10630600 CCNC Lake - River & Other	369,491.72	369,491.72	-	369,491.72	B3062
1026	10630900	10630900 CCNC Supply Mains	1,314,208.00	(78,342.38)	1,392,550.38	(78,342.38)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	-	-	-	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	111,540.26	105,842.28	5,697.98	105,842.28	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	212,496.58	195,547.80	16,948.78	195,547.80	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	(370.98)	3,819.89	(370.98)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,110,395.52	1,226,776.84	883,618.68	1,226,776.84	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,410,799.06	1,057,638.64	1,353,160.42	1,057,638.64	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	14,083,762.45	3,520,381.53	10,563,380.92	3,520,381.53	B3314
1026	10633300	10633300 CCNC Services	494,532.52	(127,516.04)	622,048.56	(127,516.04)	B3334
1026	10633410	10633410 CCNC Meters	2,572,515.35	1,581,912.72	990,602.63	1,581,912.72	B3344
1026	10633420	10633420 CCNC Meter Installations	1,271,391.94	379,584.99	891,806.95	379,584.99	B3344
1026	10633500	10633500 CCNC Hydrants	515,913.49	109,772.66	406,140.83	109,772.66	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,516,244.53	3,303,436.97	2,212,807.56	3,303,436.97	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	851,729.65	255,606.33	596,123.32	255,606.33	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	172,805.61	70,643.09	102,162.52	70,643.09	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	-	-	-	-	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	92,904.73	-	92,904.73	B3455
1026	10634600	10634600 CCNC Communication Equipment	120,439.90	7,916.92	112,522.98	7,916.92	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	30,397.23	20,244.20	30,397.23	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	374,851,531.26	32,065,407.12	342,786,124.14	32,065,407.12	
1026	10700000	10700000 CWIP	6,976,321.74	(5,253,819.24)	12,230,140.98	(5,253,819.24)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	131,730.68	51,939.06	79,791.62	51,939.06	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,799.69)	5,799.69	(5,799.69)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	7,103,717.90	(5,212,014.39)	12,315,732.29	(5,212,014.39)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(150,626,462.74)	(9,431,334.03)	(141,195,128.71)	(9,431,334.03)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,555,864.50)	(44,011.24)	(4,511,853.26)	(44,011.24)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,702,034.33	934,726.06	44,767,308.27	934,726.06	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(737.12)	(31,539.98)	(737.12)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(109,522,430.01)	(8,529,642.16)	(100,992,787.85)	(8,529,642.16)	
1026		Total: Utility property, net	272,432,819.15	18,323,750.57	254,109,068.58	18,323,750.57	
1026		Total: Total Property Plant & Equipment	272,432,819.15	18,323,750.57	254,109,068.58	18,323,750.57	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	276.20	(134.91)	411.11	(134.91)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312

1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(396,823.94)	(171,757.45)	(225,066.49)	(171,757.45)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	150.00	(150.00)	150.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(530.00)	530.00	(530.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(216,799.51)	(63,015.80)	(153,783.71)	(63,015.80)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	230,673.45	57,712.28	172,961.17	57,712.28	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	(1,281.17)	(1,281.17)	-	(1,281.17)	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	94,323.31	28,035.50	66,287.81	28,035.50	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	612.30	351.49	260.81	351.49	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,409.24	(2,216.40)	7,625.64	(2,216.40)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	164.68	164.68	-	164.68	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	16.32	16.32	-	16.32	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(399.15)	967.63	(1,366.78)	967.63	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	112.66	(26.68)	139.34	(26.68)	B1312
1026	13180100	13180100 Suntrust TN	-	389,551.97	(389,551.97)	389,551.97	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	(400,000.00)	400,000.00	(400,000.00)	B1312
1026	13199004	13199004 Cash Clearing - MI's	(20.00)	(20.00)	-	(20.00)	B1312
1026		Total: Cash and cash equivalents	(281,735.61)	(162,032.54)	(119,703.07)	(162,032.54)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,708,298.12	(659,910.75)	4,368,208.87	(659,910.75)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(919.37)	(919.37)	-	(919.37)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(30.63)	(30.63)	-	(30.63)	B141
1026		Total: Utility customer accounts receivable	3,707,348.12	(660,860.75)	4,368,208.87	(660,860.75)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,945,469.17	11,945,469.17	-	11,945,469.17	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	240,488.28	58,956.18	181,532.10	58,956.18	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	101,822.08	22,923.26	78,898.82	22,923.26	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	2,329.73	932.61	1,397.12	932.61	B145
1026		Total: Receivable from affiliated companies	12,290,109.26	12,028,281.22	261,828.04	12,028,281.22	
1026	14610000	14610000 Misc A/R - Reconciliation Account	525,422.48	(104,110.77)	629,533.25	(104,110.77)	B142
1026	14611000	14611000 Misc A/R - Manual	1,408.03	(31.83)	1,439.86	(31.83)	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	85,458.34	3,317.59	82,140.75	3,317.59	B142
1026	14613000	14613000 Misc A/R - Employees	(84.79)	102.32	(187.11)	102.32	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	612,204.06	(100,722.69)	712,926.75	(100,722.69)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(670,461.20)	(132,445.29)	(538,015.91)	(132,445.29)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,075.33)	(3,064.13)	(16,011.20)	(3,064.13)	B142
1026		Total: Allowance for uncollectible accounts	(689,536.53)	(135,509.42)	(554,027.11)	(135,509.42)	
1026		Total: Accounts receivable, net	15,920,124.91	11,131,188.36	4,788,936.55	11,131,188.36	
1026	14400000	14400000 Unbilled Utility Revenue	2,149,003.28	(116,594.87)	2,265,598.15	(116,594.87)	B173
1026		Total: Unbilled revenues	2,149,003.28	(116,594.87)	2,265,598.15	(116,594.87)	
1026	15110000	15110000 Inventory - Plant Material	692,544.65	(46,308.13)	738,852.78	(46,308.13)	B151
1026	15130000	15130000 Inventory - Chemicals	114,104.24	(22,606.10)	136,710.34	(22,606.10)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	6,521.82	(13.64)	6,535.46	(13.64)	B153
1026		Total: Materials and supplies	813,170.71	(68,927.87)	882,098.58	(68,927.87)	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	626,243.97	384,928.64	241,315.33	384,928.64	B162
1026	16520000	16520000 Prepaid Insurance	116,613.38	(6,829.66)	123,443.04	(6,829.66)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	36,266.15	(1,294.96)	37,561.11	(1,294.96)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	32,881.47	32,674.07	207.40	32,674.07	B162
1026	16550010	16550010 Prepaid Other - Global	98,726.67	(62,886.13)	161,612.80	(62,886.13)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026		Total: Other current assets	926,731.64	346,591.96	580,139.68	346,591.96	
1026		Total: Total Current Assets	19,527,294.93	11,130,225.04	8,397,069.89	11,130,225.04	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	94,950.15	(30,745.55)	125,695.70	(30,745.55)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	281,282.07	(90,828.00)	372,110.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(644,218.90)	(53,712.65)	(590,506.25)	(53,712.65)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,873,073.52	(82,098.38)	4,955,171.90	(82,098.38)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,191.65	(2,258.56)	15,450.21	(2,258.56)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,195,774.96	(25,049.87)	1,220,824.83	(25,049.87)	B181
1026		Total: Debt and preferred stock expense	1,208,966.61	(27,308.43)	1,236,275.04	(27,308.43)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	277,527.16	38,153.20	239,373.96	38,153.20	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	219,584.78	(28,032.12)	247,616.90	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	32,877.71	-	32,877.71	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	635,869.00	635,869.00	-	635,869.00	B1861
1026	18689900	18689900 Reg Asset - Other	-	(20,792.52)	20,792.52	(20,792.52)	B1862
1026		Total: Other regulatory assets	1,165,858.65	658,075.27	507,783.38	658,075.27	
1026		Total: Regulatory assets	7,247,898.78	548,668.46	6,699,230.32	548,668.46	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	7,912.14	7,531.49	380.65	7,531.49	B1862
1026		Total: Operating lease right-of-use assets	7,912.14	7,531.49	380.65	7,531.49	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	69,358.89	(882.41)	70,241.30	(882.41)	B181
1026		Total: Other long-term assets	69,358.89	(882.41)	70,241.30	(882.41)	
1026		Total: Total Regulatory and other long-term assets	7,325,169.81	555,317.54	6,769,852.27	555,317.54	
1026		Total: ASSETS	299,285,283.89	30,009,293.15	269,275,990.74	30,009,293.15	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,611,520.90)	(5,651.44)	(41,605,869.46)	(5,651.44)	B211
1026		Total: Paid-in capital	(41,611,520.90)	(5,651.44)	(41,605,869.46)	(5,651.44)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215

1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,789,603.74)	(3,225,015.94)	(90,564,587.80)	(3,225,015.94)	
1026		Total: Total Equity	(93,789,603.74)	(3,225,015.94)	(90,564,587.80)	(3,225,015.94)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	304,068.92	(7,748.97)	311,817.89	(7,748.97)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,676,252.12)	(4,007,748.97)	(83,668,503.15)	(4,007,748.97)	
1026		Total: Total Long-term debt	(87,676,252.12)	(4,007,748.97)	(83,668,503.15)	(4,007,748.97)	
1026		Total: Total Capitalization	(181,465,855.86)	(7,232,764.91)	(174,233,090.95)	(7,232,764.91)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23120000	23120000 N/P Assoc Cos	-	30,663.01	(30,663.01)	30,663.01	B234
1026		Total: Short-term borrowings - affiliated companies	-	30,663.01	(30,663.01)	30,663.01	
1026	23121000	23121000 In-House Cash Center Bank	(27,751,819.84)	(18,503,703.69)	(9,248,116.15)	(18,503,703.69)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	31,678.21	90,402.25	(58,724.04)	90,402.25	B234
1026		Total: In-House Cash Center	(27,720,141.63)	(18,413,301.44)	(9,306,840.19)	(18,413,301.44)	
1026		Total: Short-term debt	(39,513,505.44)	(30,176,002.24)	(9,337,503.20)	(30,176,002.24)	
1026	23410000	23410000 A/P - Reconciliation Account	(929,641.67)	856,928.41	(1,786,570.08)	856,928.41	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(330,124.98)	(255,894.50)	(74,230.48)	(255,894.50)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(19,267.82)	14,573.01	(33,840.83)	14,573.01	B231
1026	23430000	23430000 A/P - Miscellaneous	(177,290.00)	(86,299.38)	(90,990.62)	(86,299.38)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(89,804.82)	(50,302.81)	(39,502.01)	(50,302.81)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(16,794.61)	8,432.56	(25,227.17)	8,432.56	B231
1026	23431000	23431000 A/P - Misc Global	(65,538.47)	40,544.01	(106,082.48)	40,544.01	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(4,369,081.93)	(2,100,747.89)	(2,268,334.04)	(2,100,747.89)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(46,541.07)	4,001.10	(50,542.17)	4,001.10	B231
1026		Total: Accounts payable external	(6,044,085.37)	(1,568,765.49)	(4,475,319.88)	(1,568,765.49)	
1026	23510000	23510000 A/P Associated Companies	(5,317.25)	(2,684.71)	(2,632.54)	(2,684.71)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	879,577.48	103,231.00	776,346.48	103,231.00	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(827,034.84)	(69,629.51)	(757,405.33)	(69,629.51)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	(6.56)	80.99	(6.56)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	(7.65)	72.05	(7.65)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	(9.66)	135.61	(9.66)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	47,225.39	30,941.60	16,283.79	30,941.60	
1026		Total: Accounts payable	(5,996,859.98)	(1,537,823.89)	(4,459,036.09)	(1,537,823.89)	
1026	23621000	23621000 Accrued FIT - Current Year	186,091.97	78,402.00	107,689.97	78,402.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(273,464.63)	(560,136.00)	286,671.37	(560,136.00)	B23612
1026		Total: Accrued federal income tax	(87,372.66)	(481,734.00)	394,361.34	(481,734.00)	
1026	23631000	23631000 Accrued SIT - Current Year	217,503.22	(1,204,585.00)	1,422,088.22	(1,204,585.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,339,643.47	2,564,934.39	(1,225,290.92)	2,564,934.39	B23612
1026		Total: Accrued state income tax	1,557,146.69	1,360,349.39	196,797.30	1,360,349.39	
1026	23652100	23652100 Accrued Tax - FICA	(52,379.96)	8,894.00	(61,273.96)	8,894.00	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,036,520.99)	21,213.61	(3,057,734.60)	21,213.61	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,716.82)	1,279.76	(4,996.58)	1,279.76	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,161,444.39)	(661,444.00)	(500,000.39)	(661,444.00)	B23611
1026		Total: Other accrued taxes	(4,254,062.16)	(624,698.77)	(3,629,363.39)	(624,698.77)	
1026		Total: Taxes accrued, including income taxes	(2,784,288.13)	253,916.62	(3,038,204.75)	253,916.62	
1026	23720000	23720000 Interest Accrued - LTD	(74,480.00)	(1,241.33)	(73,238.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(869,532.56)	(76,831.99)	(792,700.57)	(76,831.99)	B2371
1026		Total: Interest accrued	(944,012.56)	(78,073.32)	(865,939.24)	(78,073.32)	
1026	24120000	24120000 Accrued Vacation Pay	(277,527.16)	(38,153.20)	(239,373.96)	(38,153.20)	B241
1026	24120200	24120200 Accrued Power	(156,559.40)	48,459.41	(205,018.81)	48,459.41	B241
1026	24120300	24120300 Accrued Legal	(48,686.51)	18,964.70	(67,651.21)	18,964.70	B241
1026	24120600	24120600 Accrued Wages	(292,704.76)	(50,352.29)	(242,352.47)	(50,352.29)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(6,900.00)	4,475.00	(11,375.00)	4,475.00	B241
1026	24120700	24120700 Accrued Insurance	(52,087.32)	65,063.24	(117,150.56)	65,063.24	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(25,942.78)	(684.40)	(25,258.38)	(684.40)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(13,072.00)	(2,315.93)	(10,756.07)	(2,315.93)	B241
1026	24121400	24121400 Accrued Bank Fees	(15,442.83)	(4,332.00)	(11,110.83)	(4,332.00)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(9,392.52)	(1,812.19)	(7,580.33)	(1,812.19)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(403,402.55)	(33,170.19)	(370,232.36)	(33,170.19)	B241
1026	24126200	24126200 Accrued Paving	-	17,250.28	(17,250.28)	17,250.28	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,307.37)	(98.23)	(1,209.14)	(98.23)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,340.41)	19.71	(13,360.12)	19.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	-	-	-	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(5,977.15)	1,212.31	(7,189.46)	1,212.31	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,781.18)	(1,498.85)	(282.33)	(1,498.85)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(82,397.60)	22,343.73	(104,741.33)	22,343.73	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(36,534.30)	(9,491.32)	(27,042.98)	(9,491.32)	B241
1026	24164000	24164000 GRIR - Non-inventory	(122,916.49)	(39,663.91)	(83,252.58)	(39,663.91)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(52.00)	10.00	(62.00)	10.00	B241
1026	24172000	24172000 CFO Sales Tax	25,559,401.57	3,661,766.83	21,897,634.74	3,661,766.83	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(25,861,446.23)	(3,586,837.97)	(22,274,608.26)	(3,586,837.97)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(475,338.58)	(6,470.98)	(468,867.60)	(6,470.98)	B241

1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(389,282.00)	(64,999.62)	(324,282.38)	(64,999.62)	B252
1026		Total: Other current liabilities	(2,741,497.55)	51,884.15	(2,793,381.70)	51,884.15	
1026		Total: Total Current Liabilities	(51,980,163.66)	(31,486,098.68)	(20,494,064.98)	(31,486,098.68)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,020,206.95)	542,076.45	(2,562,283.40)	542,076.45	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	7,256.14	(28,234.31)	7,256.14	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(1,430.67)	(1,430.67)	-	(1,430.67)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(899,154.31)	(613,728.11)	(285,426.20)	(613,728.11)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	(256.29)	(80,994.00)	(256.29)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(62,179.69)	9,096.20	(71,275.89)	9,096.20	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(12,447.10)	(5,932.19)	(6,514.91)	(5,932.19)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(502,956.04)	328,529.25	(831,485.29)	328,529.25	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(694,997.59)	(507,902.68)	(187,094.91)	(507,902.68)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(16,619.68)	(14,997.24)	(1,622.44)	(14,997.24)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	389,282.00	64,999.62	324,282.38	64,999.62	B252
1026		Total: Customer Advances for construction	(3,962,952.28)	(14,920.31)	(3,948,031.97)	(14,920.31)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(25,603,492.34)	(2,280,711.00)	(23,322,781.34)	(2,280,711.00)	B283
1026		Total: Federal Deferred income taxes long-term	(25,621,160.34)	(2,280,711.00)	(23,340,449.34)	(2,280,711.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,293,236.94)	(878,761.00)	(6,414,475.94)	(878,761.00)	B283
1026		Total: State Deferred income taxes long-term	(7,293,236.94)	(878,761.00)	(6,414,475.94)	(878,761.00)	
1026		Total: Deferred income taxes	(32,914,397.28)	(3,159,472.00)	(29,754,925.28)	(3,159,472.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(97.20)	1,001.80	(1,099.00)	1,001.80	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(27,242.00)	4,764.00	(32,006.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(110,963.00)	68,508.00	(179,471.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(138,302.20)	74,273.80	(212,576.00)	74,273.80	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,075,221.22	5,387,321.90	7,687,899.32	5,387,321.90	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,254,566.18	(134,839.38)	1,389,405.56	(134,839.38)	B1862
1026		Total: Reg liability - cost of removal	14,329,787.40	5,252,482.52	9,077,304.88	5,252,482.52	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(21,299,156.00)	2,344,510.00	(23,643,666.00)	2,344,510.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(281,131.75)	14,664.00	(295,795.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	330,341.00	(17,244.00)	347,585.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	153,519.44	(8,244.96)	161,764.40	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(20.11)	430.00	(450.11)	430.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(17,391.20)	3,048.00	(20,439.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(64,037.19)	39,612.00	(103,649.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,998,717.71)	994,990.62	(2,993,708.33)	994,990.62	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(31,580.06)	110,530.28	(142,110.34)	110,530.28	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,011,454.50)	(113,070.00)	(898,384.50)	(113,070.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(121,398.00)	(121,398.00)	-	(121,398.00)	B253
1026	25689900	25689900 Reg Liab - Other	54,077.39	379,636.00	(325,558.61)	379,636.00	B253
1026		Total: Other regulatory liabilities	(24,286,948.69)	3,627,463.94	(27,914,412.63)	3,627,463.94	
1026		Total: Regulatory liabilities	(9,957,161.29)	8,879,946.46	(18,837,107.75)	8,879,946.46	
1026	26212000	26212000 Accrued Pension Expense	841,251.65	183,238.00	658,013.65	183,238.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	841,251.79	183,238.00	658,013.79	183,238.00	
1026	26221000	26221000 Accrued OPEB	1,364,854.15	994,310.00	370,544.15	994,310.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(124,207.00)	(42,066.00)	(82,141.00)	(42,066.00)	B253
1026		Total: Accrued postretirement benefit expense	1,240,647.15	952,244.00	288,403.15	952,244.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(6,130.96)	(6,058.68)	(72.28)	(6,058.68)	B224
1026		Total: Operating lease long-term liabilities	(6,130.96)	(6,058.68)	(72.28)	(6,058.68)	
1026	26580000	26580000 FIN 48 Reserve - Federal	14,591.09	9,397.00	5,194.09	9,397.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(204,403.13)	(35,517.00)	(168,886.13)	(35,517.00)	B265
1026		Total: Other tax liabilities	(189,812.04)	(26,120.00)	(163,692.04)	(26,120.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	3,608.48	(3,608.48)	3,608.48	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,397.12	(1,397.12)	1,397.12	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	-	17,321.47	(17,321.47)	17,321.47	
1026		Total: Other Deferred Credits	(189,812.04)	(8,798.53)	(181,013.51)	(8,798.53)	
1026		Total: Regulatory and other long-term liabilities	(45,086,857.11)	6,900,452.74	(51,987,309.85)	6,900,452.74	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(165,777.10)	(7,758,918.00)	(165,777.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	18,409.83	(1,311,214.26)	18,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,241,607.75)	(110,264.65)	(2,131,343.10)	(110,264.65)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,278,229.55)	(7,672.39)	(2,270,557.16)	(7,672.39)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(286,401.41)	(60,179.97)	(226,221.44)	(60,179.97)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(120,389.00)	131,356.79	(251,745.79)	131,356.79	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(340,176.49)	(110,669.31)	(229,507.18)	(110,669.31)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(41,449.64)	(14,963.49)	(26,486.15)	(14,963.49)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,214,673.15	244,553.65	4,970,119.50	244,553.65	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,013,542.22	70,950.78	942,591.44	70,950.78	B272
1026		Total: Contributions in aid of construction	(17,919,783.85)	(14,390.84)	(17,905,393.01)	(14,390.84)	
1026		Total: CAPITAL AND LIABILITIES	(296,452,660.48)	(31,832,801.69)	(264,619,858.79)	(31,832,801.69)	
1026		Total: BALANCE SHEET	2,832,623.41	(1,823,508.54)	4,656,131.95	(1,823,508.54)	

Tennessee American Water Company
Trial Balance as of November 30, 2020

Company Code	Account Number	Description	November 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	90,038.23	590,537.40	90,038.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	-	6,795,692.16	-	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,585,308.11	71,576.91	18,513,731.20	71,576.91	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,020,934.24	147,531.12	3,873,403.12	147,531.12	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,092,167.86	146,638.47	4,945,529.39	146,638.47	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	389,634.76	36,643.21	352,991.55	36,643.21	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	28,019,241.40	976,403.27	27,042,838.13	976,403.27	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,063,062.67	894,179.63	13,168,883.04	894,179.63	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	143,334,759.18	2,917,550.49	140,417,208.69	2,917,550.49	B3314
1026	10133300	10133300 UPIS - Services	31,807,959.94	623,116.50	31,184,843.44	623,116.50	B3334
1026	10133410	10133410 UPIS - Meters	14,968,299.42	991,443.66	13,976,855.76	991,443.66	B3344
1026	10133420	10133420 UPIS - Meter Installations	19,835,503.74	619,950.76	19,215,552.98	619,950.76	B3344
1026	10133500	10133500 UPIS - Hydrants	10,726,859.46	322,211.37	10,404,648.09	322,211.37	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,551,979.11	227,066.43	12,324,912.68	227,066.43	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	153,607.46	5,695,386.24	153,607.46	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	738,937.51	(635.65)	739,573.16	(635.65)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	156,870.07	1,735.88	155,134.19	1,735.88	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	1,939,690.43	96,921.00	1,842,769.43	96,921.00	B3465
1026	10134700	10134700 UPIS - Misc Equipment	1,153,306.08	109,467.26	1,043,838.82	109,467.26	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,742,618.42)	2,638,708.76	(1,742,618.42)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(68,804.26)	80,231.56	(68,804.26)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	682,795.54	487,057.72	195,737.82	487,057.72	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	10,850,047.30	10,776,988.22	73,059.08	10,776,988.22	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	787,160.79	30,554.10	756,606.69	30,554.10	B3045
1026	10630600	10630600 CCNC Lake - River & Other	400,347.60	400,347.60	-	400,347.60	B3062
1026	10630900	10630900 CCNC Supply Mains	1,276,146.52	(104,571.57)	1,380,718.09	(104,571.57)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	-	-	-	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	47,974.41	47,974.41	-	47,974.41	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	122,298.81	107,987.90	14,310.91	107,987.90	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,022,548.63	1,135,892.19	886,656.44	1,135,892.19	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,410,799.06	1,057,638.64	1,353,160.42	1,057,638.64	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	14,174,670.43	3,713,000.69	10,461,669.74	3,713,000.69	B3314
1026	10633300	10633300 CCNC Services	531,994.49	17,381.03	514,613.46	17,381.03	B3334
1026	10633410	10633410 CCNC Meters	2,701,698.38	1,581,920.67	1,119,777.71	1,581,920.67	B3344
1026	10633420	10633420 CCNC Meter Installations	1,266,324.18	324,752.85	941,571.33	324,752.85	B3344
1026	10633500	10633500 CCNC Hydrants	546,245.74	111,191.63	435,054.11	111,191.63	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,551,010.45	3,433,735.91	2,117,274.54	3,433,735.91	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	851,729.65	255,606.33	596,123.32	255,606.33	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	180,137.85	77,975.33	102,162.52	77,975.33	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	-	-	-	-	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	92,904.73	-	92,904.73	B3455
1026	10634600	10634600 CCNC Communication Equipment	121,547.90	52,993.04	68,554.86	52,993.04	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(47,478.05)	98,119.48	(47,478.05)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	15,821.22	-	15,821.22	B3485
1026		Total: Utility plant in service	375,910,234.22	31,939,080.42	343,971,153.80	31,939,080.42	
1026	10700000	10700000 CWIP	6,835,259.53	(6,089,571.91)	12,924,831.44	(6,089,571.91)	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	4,334.52	(4,334.52)	4,334.52	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	211,204.04	71,087.07	140,116.97	71,087.07	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(5,799.69)	5,799.69	(5,799.69)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(4,334.52)	(4,334.52)	-	(4,334.52)	B105
1026		Total: Construction work in progress	7,042,129.05	(6,024,284.53)	13,066,413.58	(6,024,284.53)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(151,440,471.90)	(9,510,059.08)	(141,930,412.82)	(9,510,059.08)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,565,509.30)	(53,656.04)	(4,511,853.26)	(53,656.04)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,747,220.53	958,309.45	44,788,911.08	958,309.45	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(644.98)	(31,632.12)	(644.98)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(110,300,897.77)	(8,594,336.48)	(101,706,561.29)	(8,594,336.48)	
1026		Total: Utility property, net	272,651,465.50	17,320,459.41	255,331,006.09	17,320,459.41	
1026		Total: Total Property Plant & Equipment	272,651,465.50	17,320,459.41	255,331,006.09	17,320,459.41	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	200.00	(434.88)	634.88	(434.88)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	63.27	63.27	-	63.27	B1312

1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(244,440.89)	(50,133.93)	(194,306.96)	(50,133.93)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	150.00	(150.00)	150.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(530.00)	530.00	(530.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(211,068.35)	(51,915.66)	(159,152.69)	(51,915.66)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	399,366.59	274,057.54	125,309.05	274,057.54	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	84,299.76	36,770.36	47,529.40	36,770.36	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	457.83	457.83	-	457.83	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	6,517.22	(7,597.80)	14,115.02	(7,597.80)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	106.36	(134.49)	240.85	(134.49)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	15.72	(28.91)	44.63	(28.91)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	-	-	-	-	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	69.16	(48.37)	117.53	(48.37)	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	(20.00)	10.50	(30.50)	10.50	B1312
1026		Total: Cash and cash equivalents	37,566.67	200,685.46	(163,118.79)	200,685.46	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,599,356.13	(442,256.57)	4,041,612.70	(442,256.57)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(819.37)	(819.37)	-	(819.37)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(30.63)	(137.66)	107.03	(137.66)	B141
1026		Total: Utility customer accounts receivable	3,598,506.13	(443,213.60)	4,041,719.73	(443,213.60)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,793,363.81	11,793,363.81	-	11,793,363.81	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	222,216.44	221,861.26	355.18	221,861.26	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	161,640.34	(2,156,911.30)	2,318,551.64	(2,156,911.30)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	2,329.73	932.61	1,397.12	932.61	B145
1026		Total: Receivable from affiliated companies	12,179,550.32	9,859,246.38	2,320,303.94	9,859,246.38	
1026	14610000	14610000 Misc A/R - Reconciliation Account	517,594.22	(4,493.97)	522,088.19	(4,493.97)	B142
1026	14611000	14611000 Misc A/R - Manual	9,645.18	8,202.18	1,443.00	8,202.18	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	89,003.34	3,554.59	85,448.75	3,554.59	B142
1026	14613000	14613000 Misc A/R - Employees	(84.79)	(84.79)	-	(84.79)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	616,157.95	7,178.01	608,979.94	7,178.01	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(665,016.49)	(141,400.69)	(523,615.80)	(141,400.69)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,075.33)	(3,064.13)	(16,011.20)	(3,064.13)	B142
1026		Total: Allowance for uncollectible accounts	(684,091.82)	(144,464.82)	(539,627.00)	(144,464.82)	
1026		Total: Accounts receivable, net	15,710,122.58	9,278,745.97	6,431,376.61	9,278,745.97	
1026	14400000	14400000 Unbilled Utility Revenue	1,821,075.66	(423,757.91)	2,244,833.57	(423,757.91)	B173
1026		Total: Unbilled revenues	1,821,075.66	(423,757.91)	2,244,833.57	(423,757.91)	
1026	15110000	15110000 Inventory - Plant Material	741,278.94	(19,803.73)	761,082.67	(19,803.73)	B151
1026	15130000	15130000 Inventory - Chemicals	127,441.74	(9,087.96)	136,529.70	(9,087.96)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	11,491.73	5,706.30	5,785.43	5,706.30	B153
1026		Total: Materials and supplies	880,212.41	(23,185.39)	903,397.80	(23,185.39)	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	547,963.47	336,812.56	211,150.91	336,812.56	B162
1026	16520000	16520000 Prepaid Insurance	62,374.54	(977.47)	63,352.01	(977.47)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	18,133.08	(1,314.85)	19,447.93	(1,314.85)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	19,373.46	987.74	18,385.72	987.74	B162
1026	16550010	16550010 Prepaid Other - Global	56,301.84	(92,465.62)	148,767.46	(92,465.62)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026		Total: Other current assets	720,146.39	243,042.36	477,104.03	243,042.36	
1026		Total: Total Current Assets	19,169,123.71	9,275,530.49	9,893,593.22	9,275,530.49	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	94,950.15	(30,745.55)	125,695.70	(30,745.55)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,968,976.76	93,187.82	1,875,788.94	93,187.82	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	273,713.07	(90,828.00)	364,541.07	(90,828.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083.00	-	3,172,083.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(648,748.50)	(54,124.27)	(594,624.23)	(54,124.27)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,860,974.92	(82,510.00)	4,943,484.92	(82,510.00)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	13,003.47	(2,258.48)	15,261.95	(2,258.48)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,190,101.61	(25,166.33)	1,215,267.94	(25,166.33)	B181
1026		Total: Debt and preferred stock expense	1,203,105.08	(27,424.81)	1,230,529.89	(27,424.81)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	277,527.16	38,153.20	239,373.96	38,153.20	B174
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	217,248.77	(28,032.12)	245,280.89	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	32,877.71	-	32,877.71	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	649,375.81	649,375.81	-	649,375.81	B1861
1026	18689900	18689900 Reg Asset - Other	-	(20,792.52)	20,792.52	(20,792.52)	B1862
1026		Total: Other regulatory assets	1,177,029.45	671,582.08	505,447.37	671,582.08	
1026		Total: Regulatory assets	7,241,109.45	561,647.27	6,679,462.18	561,647.27	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	7,765.24	7,433.75	331.49	7,433.75	B1862
1026		Total: Operating lease right-of-use assets	7,765.24	7,433.75	331.49	7,433.75	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	68,050.23	(865.76)	68,915.99	(865.76)	B181
1026		Total: Other long-term assets	68,050.23	(865.76)	68,915.99	(865.76)	
1026		Total: Total Regulatory and other long-term assets	7,316,924.92	568,215.26	6,748,709.66	568,215.26	
1026		Total: ASSETS	299,137,514.13	27,164,205.16	271,973,308.97	27,164,205.16	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,613,736.67)	(5,822.56)	(41,607,914.11)	(5,822.56)	B211
1026		Total: Paid-in capital	(41,613,736.67)	(5,822.56)	(41,607,914.11)	(5,822.56)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215

1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,791,819.51)	(3,225,187.06)	(90,566,632.45)	(3,225,187.06)	
1026		Total: Total Equity	(93,791,819.51)	(3,225,187.06)	(90,566,632.45)	(3,225,187.06)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	302,726.16	(7,771.82)	310,497.98	(7,771.82)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,677,594.88)	(4,007,771.82)	(83,669,823.06)	(4,007,771.82)	
1026		Total: Total Long-term debt	(87,677,594.88)	(4,007,771.82)	(83,669,823.06)	(4,007,771.82)	
1026		Total: Total Capitalization	(181,469,414.39)	(7,232,958.88)	(174,236,455.51)	(7,232,958.88)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(28,124,995.73)	(19,460,271.16)	(8,664,724.57)	(19,460,271.16)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	19,795.98	19,660.50	135.48	19,660.50	B234
1026		Total: In-House Cash Center	(28,105,199.75)	(19,440,610.66)	(8,664,589.09)	(19,440,610.66)	
1026		Total: Short-term debt	(39,898,563.56)	(31,233,974.47)	(8,664,589.09)	(31,233,974.47)	
1026	23410000	23410000 A/P - Reconciliation Account	(824,357.91)	49,011.59	(873,369.50)	49,011.59	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(537,924.40)	(452,965.77)	(84,958.63)	(452,965.77)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(3,333.86)	1,211.35	(4,545.21)	1,211.35	B231
1026	23430000	23430000 A/P - Miscellaneous	(183,611.83)	(81,775.22)	(101,836.61)	(81,775.22)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(63,211.84)	48,516.31	(111,728.15)	48,516.31	B231
1026	23430700	23430700 A/P - Pcard Accrual	(16,708.14)	19,172.65	(35,880.79)	19,172.65	B231
1026	23431000	23431000 A/P - Misc Global	(63,261.55)	66,882.51	(130,144.06)	66,882.51	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,175,691.54)	(369,549.31)	(2,806,142.23)	(369,549.31)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(51,859.78)	(31,495.37)	(20,364.41)	(31,495.37)	B231
1026		Total: Accounts payable external	(4,919,960.85)	(750,991.26)	(4,168,969.59)	(750,991.26)	
1026	23510000	23510000 A/P Associated Companies	(7,591.78)	(4,941.25)	(2,650.53)	(4,941.25)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	725,212.76	46,706.25	678,506.51	46,706.25	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(853,772.39)	2,310,009.24	(3,163,781.63)	2,310,009.24	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(136,151.41)	2,351,822.93	(2,487,974.34)	2,351,822.93	
1026		Total: Accounts payable	(5,056,112.26)	1,600,831.67	(6,656,943.93)	1,600,831.67	
1026	23621000	23621000 Accrued FIT - Current Year	330,658.97	279,496.00	51,162.97	279,496.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(273,464.63)	(560,137.00)	286,672.37	(560,137.00)	B23612
1026		Total: Accrued federal income tax	57,194.34	(280,641.00)	337,835.34	(280,641.00)	
1026	23631000	23631000 Accrued SIT - Current Year	268,140.22	(1,138,681.00)	1,406,821.22	(1,138,681.00)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	709,752.47	1,850,369.39	(1,140,616.92)	1,850,369.39	B23612
1026		Total: Accrued state income tax	977,892.69	711,688.39	266,204.30	711,688.39	
1026	23652100	23652100 Accrued Tax - FICA	(57,635.22)	8,295.26	(65,930.48)	8,295.26	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	5,357.86	(5,357.86)	5,357.86	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,336,159.82)	23,932.15	(3,360,091.97)	23,932.15	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,901.44)	(1,954.48)	(1,946.96)	(1,954.48)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(583,000.00)	(32,999.61)	(550,000.39)	(32,999.61)	B23611
1026		Total: Other accrued taxes	(3,980,696.48)	2,631.18	(3,983,327.66)	2,631.18	
1026		Total: Taxes accrued, including income taxes	(2,945,609.45)	433,678.57	(3,379,288.02)	433,678.57	
1026	23720000	23720000 Interest Accrued - LTD	(111,720.00)	(1,241.33)	(110,478.67)	(1,241.33)	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,073,225.23)	(12,815.31)	(1,060,409.92)	(12,815.31)	B2371
1026		Total: Interest accrued	(1,184,945.23)	(14,056.64)	(1,170,888.59)	(14,056.64)	
1026	24120000	24120000 Accrued Vacation Pay	(277,527.16)	(38,153.20)	(239,373.96)	(38,153.20)	B241
1026	24120200	24120200 Accrued Power	(134,126.04)	69,083.49	(203,209.53)	69,083.49	B241
1026	24120300	24120300 Accrued Legal	(56,170.06)	(20,476.86)	(35,693.20)	(20,476.86)	B241
1026	24120600	24120600 Accrued Wages	(313,075.17)	(30,571.22)	(282,503.95)	(30,571.22)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(6,950.00)	5,562.50	(12,512.50)	5,562.50	B241
1026	24120700	24120700 Accrued Insurance	(59,833.44)	72,917.67	(132,751.11)	72,917.67	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	17,580.24	52,040.02	(34,459.78)	52,040.02	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(28,409.76)	(712.28)	(27,697.48)	(712.28)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(13,811.34)	(1,626.91)	(12,184.43)	(1,626.91)	B241
1026	24121400	24121400 Accrued Bank Fees	(17,346.58)	(4,555.53)	(12,791.05)	(4,555.53)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(9,773.82)	(1,115.02)	(8,658.80)	(1,115.02)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(443,742.82)	(43,339.96)	(400,402.86)	(43,339.96)	B241
1026	24126200	24126200 Accrued Paving	-	50,757.00	(50,757.00)	50,757.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,313.64)	(98.53)	(1,215.11)	(98.53)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,340.41)	19.71	(13,360.12)	19.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	-	-	-	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(8,748.94)	2,018.77	(10,767.71)	2,018.77	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,784.52)	(1,501.29)	(283.23)	(1,501.29)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(75,676.40)	(19,217.52)	(56,458.88)	(19,217.52)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(55,159.54)	(917.28)	(54,242.26)	(917.28)	B241
1026	24164000	24164000 GRIR - Non-inventory	(153,302.70)	(70,571.63)	(82,731.07)	(70,571.63)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(111.00)	13.00	(124.00)	13.00	B241
1026	24172000	24172000 CFO Sales Tax	25,869,193.35	3,595,553.62	22,273,639.73	3,595,553.62	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(26,127,067.19)	(3,556,769.39)	(22,570,297.80)	(3,556,769.39)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253

1026	24199700	24199700 Deferred Revenue - Current Portion	(222,916.58)	11,517.22	(234,433.80)	11,517.22	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(389,282.00)	(64,999.62)	(324,282.38)	(64,999.62)	B252
1026		Total: Other current liabilities	(2,549,083.74)	5,016.76	(2,554,100.50)	5,016.76	
1026		Total: Total Current Liabilities	(51,634,314.24)	(29,208,504.11)	(22,425,810.13)	(29,208,504.11)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,020,206.95)	511,034.22	(2,531,241.17)	511,034.22	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	7,256.14	(28,234.31)	7,256.14	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(963,041.80)	(533,308.53)	(429,733.27)	(533,308.53)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	7,920.36	(89,170.65)	7,920.36	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(62,179.69)	9,096.20	(71,275.89)	9,096.20	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(12,447.10)	(4,515.28)	(7,931.82)	(4,515.28)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(674,484.71)	(173,006.01)	(501,478.70)	(173,006.01)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(758,885.10)	(427,483.08)	(331,402.02)	(427,483.08)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(16,619.68)	(13,580.33)	(3,039.35)	(13,580.33)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	389,282.00	64,999.62	324,282.38	64,999.62	B252
1026		Total: Customer Advances for construction	(4,260,825.28)	(374,217.48)	(3,886,607.80)	(374,217.48)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(25,837,605.34)	(2,280,972.00)	(23,556,633.34)	(2,280,972.00)	B283
1026		Total: Federal Deferred income taxes long-term	(25,855,273.34)	(2,280,972.00)	(23,574,301.34)	(2,280,972.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,374,162.94)	(861,456.00)	(6,512,706.94)	(861,456.00)	B283
1026		Total: State Deferred income taxes long-term	(7,374,162.94)	(861,456.00)	(6,512,706.94)	(861,456.00)	
1026		Total: Deferred income taxes	(33,229,436.28)	(3,142,428.00)	(30,087,008.28)	(3,142,428.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(48.62)	792.38	(841.00)	792.38	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(26,845.00)	4,764.00	(31,609.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(105,254.00)	68,508.00	(173,762.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(132,147.62)	74,064.38	(206,212.00)	74,064.38	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,143,329.71	5,268,002.43	7,875,327.28	5,268,002.43	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,187,033.45	(113,520.70)	1,300,554.15	(113,520.70)	B1862
1026		Total: Reg liability - cost of removal	14,330,363.16	5,154,481.73	9,175,881.43	5,154,481.73	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(20,830,254.00)	2,813,412.00	(23,643,666.00)	2,813,412.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(279,909.75)	14,664.00	(294,573.75)	14,664.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	328,904.00	(17,244.00)	346,148.00	(17,244.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	152,832.36	(8,244.96)	161,077.32	(8,244.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(10.11)	275.00	(285.11)	275.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(17,137.20)	3,048.00	(20,185.20)	3,048.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(60,736.19)	39,612.00	(100,348.19)	39,612.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,907,866.90)	1,090,209.72	(2,998,076.62)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(15,790.02)	126,320.32	(142,110.34)	126,320.32	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,026,348.50)	(145,899.00)	(880,449.50)	(145,899.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(127,424.80)	(127,424.80)	-	(127,424.80)	B253
1026	25689900	25689900 Reg Liab - Other	63,238.21	412,943.91	(349,705.70)	412,943.91	B253
1026		Total: Other regulatory liabilities	(23,720,502.90)	4,201,672.19	(27,922,175.09)	4,201,672.19	
1026		Total: Regulatory liabilities	(9,390,139.74)	9,356,153.92	(18,746,293.66)	9,356,153.92	
1026	26212000	26212000 Accrued Pension Expense	921,920.65	225,933.00	695,987.65	225,933.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	921,920.79	225,933.00	695,987.79	225,933.00	
1026	26221000	26221000 Accrued OPEB	1,449,702.15	1,006,243.00	443,459.15	1,006,243.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(127,752.00)	(42,303.00)	(85,449.00)	(42,303.00)	B253
1026		Total: Accrued postretirement benefit expense	1,321,950.15	963,940.00	358,010.15	963,940.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(5,980.72)	(5,932.46)	(48.26)	(5,932.46)	B224
1026		Total: Operating lease long-term liabilities	(5,980.72)	(5,932.46)	(48.26)	(5,932.46)	
1026	26580000	26580000 FIN 48 Reserve - Federal	14,591.09	9,397.00	5,194.09	9,397.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(204,403.13)	(35,517.00)	(168,886.13)	(35,517.00)	B265
1026		Total: Other tax liabilities	(189,812.04)	(26,120.00)	(163,692.04)	(26,120.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	1,575.00	(1,575.00)	1,575.00	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,397.12	(1,397.12)	1,397.12	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	-	15,287.99	(15,287.99)	15,287.99	
1026		Total: Other Deferred Credits	(189,812.04)	(10,832.01)	(178,980.03)	(10,832.01)	
1026		Total: Regulatory and other long-term liabilities	(44,964,470.74)	7,086,681.35	(52,051,152.09)	7,086,681.35	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(165,777.10)	(7,758,918.00)	(165,777.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	18,409.83	(1,311,214.26)	18,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,247,720.24)	(57,982.30)	(2,189,737.94)	(57,982.30)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,278,229.55)	(7,672.39)	(2,270,557.16)	(7,672.39)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(286,401.41)	(57,566.81)	(228,834.60)	(57,566.81)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(127,789.00)	4,561.41	(132,350.41)	4,561.41	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(346,289.00)	(58,386.98)	(287,902.02)	(58,386.98)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(41,449.64)	(12,350.33)	(29,099.31)	(12,350.33)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,235,154.33	244,693.72	4,990,460.61	244,693.72	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,019,638.69	71,341.50	948,297.19	71,341.50	B272
1026		Total: Contributions in aid of construction	(17,912,831.20)	(30,864.43)	(17,881,966.77)	(30,864.43)	
1026		Total: CAPITAL AND LIABILITIES	(295,981,030.57)	(29,385,646.07)	(266,595,384.50)	(29,385,646.07)	
1026		Total: BALANCE SHEET	3,156,483.56	(2,221,440.91)	5,377,924.47	(2,221,440.91)	

Tennessee American Water Company
Trial Balance as of December 31, 2020

Company Code	Account Number	Description	December 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	90,038.23	590,537.40	90,038.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	6,795,692.16	-	6,795,692.16	-	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,631.53	70,900.33	18,513,731.20	70,900.33	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,031,052.52	141,710.31	3,889,342.21	141,710.31	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	593,639.38	-	593,639.38	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,100,572.00	155,379.00	4,945,193.00	155,379.00	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	398,383.12	35,131.87	363,251.25	35,131.87	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	28,019,241.40	976,403.27	27,042,838.13	976,403.27	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,063,062.67	894,179.63	13,168,883.04	894,179.63	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	143,316,970.25	2,836,574.07	140,480,396.18	2,836,574.07	B3314
1026	10133300	10133300 UPIS - Services	31,887,159.59	488,513.37	31,398,646.22	488,513.37	B3334
1026	10133410	10133410 UPIS - Meters	15,312,647.88	1,120,385.47	14,192,262.41	1,120,385.47	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,197,331.53	800,933.11	19,396,398.42	800,933.11	B3344
1026	10133500	10133500 UPIS - Hydrants	10,726,859.46	206,288.01	10,520,571.45	206,288.01	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	106,901.94	294,153.30	106,901.94	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	219,174.10	4,278.40	219,174.10	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,563,321.10	386,248.76	12,177,072.34	386,248.76	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	158,108.79	5,690,884.91	158,108.79	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	658,817.27	(80,755.89)	739,573.16	(80,755.89)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	156,870.07	1,735.88	155,134.19	1,735.88	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,005,412.30	149,139.55	1,856,272.75	149,139.55	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(579,149.14)	1,041,931.68	(579,149.14)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	6,147,778.64	6,147,778.64	-	6,147,778.64	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(74,366.68)	85,793.98	(74,366.68)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	682,795.54	111,603.84	571,191.70	111,603.84	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,645,258.30	7,529,908.92	4,115,349.38	7,529,908.92	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	795,740.29	36,036.19	759,704.10	36,036.19	B3045
1026	10630600	10630600 CCNC Lake - River & Other	417,448.05	417,448.05	-	417,448.05	B3062
1026	10630900	10630900 CCNC Supply Mains	1,276,959.84	(127,638.50)	1,404,598.34	(127,638.50)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(31,721.85)	31,721.85	(31,721.85)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	(3,789.28)	43,359.55	(3,789.28)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,479,619.47	1,465,720.03	13,899.44	1,465,720.03	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,015,401.54	(666,015.36)	2,681,416.90	(666,015.36)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,410,799.06	201,001.29	2,209,797.77	201,001.29	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	16,763,924.04	5,214,093.80	11,549,830.24	5,214,093.80	B3314
1026	10633300	10633300 CCNC Services	371,300.23	(50,506.80)	421,807.03	(50,506.80)	B3334
1026	10633410	10633410 CCNC Meters	2,604,226.25	1,578,168.86	1,026,057.39	1,578,168.86	B3344
1026	10633420	10633420 CCNC Meter Installations	1,111,698.97	262,209.09	849,489.88	262,209.09	B3344
1026	10633500	10633500 CCNC Hydrants	586,838.31	184,256.91	402,581.40	184,256.91	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	34,895.18	(106,901.94)	141,797.12	(106,901.94)	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	(219,174.10)	219,174.10	(219,174.10)	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,697,045.01	2,425,617.15	3,271,427.86	2,425,617.15	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,388,520.16	632,125.49	756,394.67	632,125.49	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	180,137.85	29,401.13	150,736.72	29,401.13	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	-	-	-	-	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	142.66	92,762.07	142.66	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(16,070.21)	74,900.37	(16,070.21)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(86,139.54)	136,780.97	(86,139.54)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	387,159,249.72	33,045,642.31	354,113,607.41	33,045,642.31	
1026	10700000	10700000 CWIP	4,932,014.42	466,317.20	4,465,697.22	466,317.20	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	-	-	-	-	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	-	-	-	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	4,909,450.54	448,087.84	4,461,362.70	448,087.84	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(152,272,944.48)	(9,728,925.85)	(142,544,018.63)	(9,728,925.85)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,568,269.30)	(39,616.04)	(4,528,653.26)	(39,616.04)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	46,537,304.38	1,738,731.10	44,798,573.28	1,738,731.10	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(552.84)	(31,724.26)	(552.84)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(110,346,046.50)	(8,018,649.46)	(102,327,397.04)	(8,018,649.46)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	277,973,075.12	21,725,502.05	256,247,573.07	21,725,502.05	
1026		Total: Total Property Plant & Equipment	277,973,075.12	21,725,502.05	256,247,573.07	21,725,502.05	

1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	-	-	-	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(555,469.36)	(257,868.52)	(297,600.84)	(257,868.52)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(100.00)	50.00	(150.00)	50.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(530.00)	530.00	(530.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(231,134.86)	(58,708.85)	(172,426.01)	(58,708.85)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	135,062.32	(85,048.18)	220,110.50	(85,048.18)	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	110,793.88	(1,675.00)	112,468.88	(1,675.00)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	525.01	350.43	174.58	350.43	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	6,546.63	4,859.86	1,686.77	4,859.86	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	-	-	-	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(110.67)	110.67	(110.67)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(711.50)	(582.39)	(129.11)	(582.39)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	63.50	(41.22)	104.72	(41.22)	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(532,424.38)	(399,304.54)	(133,119.84)	(399,304.54)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,379,053.19	(144,453.57)	3,523,506.76	(144,453.57)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(60.46)	(25.95)	(34.51)	(25.95)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	458,863.62	73,355.86	385,507.76	73,355.86	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	115.32	15.32	100.00	15.32	B141
1026		Total: Utility customer accounts receivable	3,837,971.67	(71,108.34)	3,909,080.01	(71,108.34)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	12,143,618.75	12,703,114.92	(559,496.17)	12,703,114.92	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	202,812.79	(4,333,082.72)	4,535,895.51	(4,333,082.72)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	105,854.26	69,168.61	36,685.65	69,168.61	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	5,057.73	3,062.61	1,995.12	3,062.61	B145
1026		Total: Receivable from affiliated companies	12,457,343.53	8,442,263.42	4,015,080.11	8,442,263.42	
1026	14610000	14610000 Misc A/R - Reconciliation Account	695,885.14	178,543.60	517,341.54	178,543.60	B142
1026	14611000	14611000 Misc A/R - Manual	1,807.44	365.27	1,442.17	365.27	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	82,233.34	(6,523.41)	88,756.75	(6,523.41)	B142
1026	14613000	14613000 Misc A/R - Employees	(113.64)	(99.36)	(14.28)	(99.36)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	779,812.28	172,275.37	607,536.91	172,275.37	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(681,583.98)	(183,501.01)	(498,082.97)	(183,501.01)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(18,752.72)	(2,812.75)	(15,939.97)	(2,812.75)	B142
1026		Total: Allowance for uncollectible accounts	(700,336.70)	(186,313.76)	(514,022.94)	(186,313.76)	
1026		Total: Accounts receivable, net	16,374,790.78	8,357,116.69	8,017,674.09	8,357,116.69	
1026	14400000	14400000 Unbilled Utility Revenue	1,785,391.31	(399,972.62)	2,185,363.93	(399,972.62)	B173
1026		Total: Unbilled revenues	1,785,391.31	(399,972.62)	2,185,363.93	(399,972.62)	
1026	15110000	15110000 Inventory - Plant Material	842,637.53	100,604.31	742,033.22	100,604.31	B151
1026	15130000	15130000 Inventory - Chemicals	149,309.29	405.11	148,904.18	405.11	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	4,006.37	326.43	3,679.94	326.43	B153
1026		Total: Materials and supplies	995,953.19	101,335.85	894,617.34	101,335.85	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	469,682.97	288,696.48	180,986.49	288,696.48	B162
1026	16520000	16520000 Prepaid Insurance	8,135.70	450.71	7,684.99	450.71	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	0.01	(1,334.74)	1,334.75	(1,334.74)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	5,750.06	379.98	5,370.08	379.98	B162
1026	16550010	16550010 Prepaid Other - Global	12,549.12	(267,836.06)	280,385.18	(267,836.06)	B162
1026	16611000	16611000 Reg Asset-OCA tax	129,989.00	129,989.00	-	129,989.00	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	(100,009.00)	100,009.00	(100,009.00)	B174
1026		Total: Other current assets	642,106.86	50,336.37	591,770.49	50,336.37	
1026		Total: Total Current Assets	19,265,817.76	7,709,511.75	11,556,306.01	7,709,511.75	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	108,110.28	(48,230.23)	156,340.51	(48,230.23)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,727,142.76	(148,646.18)	1,875,788.94	(148,646.18)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	221,235.07	(135,737.00)	356,972.07	(135,737.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(653,278.10)	(54,355.19)	(598,922.91)	(54,355.19)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(4,025,678.45)	936,583.60	(4,962,262.05)	936,583.60	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	12,815.29	(2,258.40)	15,073.69	(2,258.40)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,184,428.27	(25,282.78)	1,209,711.05	(25,282.78)	B181
1026		Total: Debt and preferred stock expense	1,197,243.56	(27,541.18)	1,224,784.74	(27,541.18)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	13,229,302.77	4,679,923.45	8,549,379.32	4,679,923.45	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	1,468,507.22	537,123.29	931,383.93	537,123.29	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	-	-	-	B174
1026	18680162	18680162 Reg Asset- Closing Costs	10,000.00	10,000.00	-	10,000.00	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	214,912.76	(28,032.12)	242,944.88	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	12,133.52	20,744.19	12,133.52	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	648,311.49	648,311.49	-	648,311.49	B1861
1026	18689900	18689900 Reg Asset - Other	279,079.92	279,079.92	-	279,079.92	B1862
1026		Total: Other regulatory assets	15,882,991.87	6,138,539.55	9,744,452.32	6,138,539.55	
1026		Total: Regulatory assets	17,080,235.43	6,110,998.37	10,969,237.06	6,110,998.37	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,809.03	(5,865.45)	9,674.48	(5,865.45)	B1862
1026		Total: Operating lease right-of-use assets	3,809.03	(5,865.45)	9,674.48	(5,865.45)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	66,741.57	(849.11)	67,590.68	(849.11)	B181
1026		Total: Other long-term assets	66,741.57	(849.11)	67,590.68	(849.11)	
1026		Total: Total Regulatory and other long-term assets	17,150,786.03	6,104,283.81	11,046,502.22	6,104,283.81	
1026		Total: ASSETS	314,389,678.91	35,539,297.61	278,850,381.30	35,539,297.61	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201

1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,595,367.47)	(14,445.01)	(41,580,922.46)	(14,445.01)	B211
1026		Total: Paid-in capital	(41,595,367.47)	(14,445.01)	(41,580,922.46)	(14,445.01)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(38,914,815.56)	(3,219,364.50)	(35,695,451.06)	(3,219,364.50)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(38,423,847.80)	(3,219,364.50)	(35,204,483.30)	(3,219,364.50)	
1026		Total: Total Stockholders' equity	(93,773,450.31)	(3,233,809.51)	(90,539,640.80)	(3,233,809.51)	
1026		Total: Total Equity	(93,773,450.31)	(3,233,809.51)	(90,539,640.80)	(3,233,809.51)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	301,383.40	(7,794.67)	309,178.07	(7,794.67)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,678,937.64)	(4,007,794.67)	(83,671,142.97)	(4,007,794.67)	
1026		Total: Total Long-term debt	(87,678,937.64)	(4,007,794.67)	(83,671,142.97)	(4,007,794.67)	
1026		Total: Total Capitalization	(181,452,387.95)	(7,241,604.18)	(174,210,783.77)	(7,241,604.18)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(32,348,814.30)	(20,379,551.71)	(11,969,262.59)	(20,379,551.71)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(726,100.98)	(705,606.22)	(20,494.76)	(705,606.22)	B234
1026		Total: In-House Cash Center	(33,074,915.28)	(21,085,157.93)	(11,989,757.35)	(21,085,157.93)	
1026		Total: Short-term debt	(44,868,279.09)	(32,878,521.74)	(11,989,757.35)	(32,878,521.74)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,291,602.34)	(221,028.54)	(1,070,573.80)	(221,028.54)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(367,522.16)	4,346,159.16	(4,713,681.32)	4,346,159.16	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(17,629.33)	7,969.97	(25,599.30)	7,969.97	B231
1026	23430000	23430000 A/P - Miscellaneous	(53,720.50)	81,498.40	(135,218.90)	81,498.40	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(60,848.94)	(27,621.10)	(33,227.84)	(27,621.10)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(12,122.28)	(7,765.19)	(4,357.09)	(7,765.19)	B231
1026	23431000	23431000 A/P - Misc Global	(109,611.87)	18,843.91	(128,455.78)	18,843.91	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,804,323.05)	(889,482.58)	(1,914,840.47)	(889,482.58)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(38,065.37)	198,021.76	(236,087.13)	198,021.76	B231
1026		Total: Accounts payable external	(4,755,445.84)	3,506,595.79	(8,262,041.63)	3,506,595.79	
1026	23510000	23510000 A/P Associated Companies	157,376.16	(175,274.68)	332,650.84	(175,274.68)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	692,132.05	(153,097.94)	845,229.99	(153,097.94)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,088,338.12)	245,197.37	(1,333,535.49)	245,197.37	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(238,829.91)	(83,126.56)	(155,703.35)	(83,126.56)	
1026		Total: Accounts payable	(4,994,275.75)	3,423,469.23	(8,417,744.98)	3,423,469.23	
1026	23621000	23621000 Accrued FIT - Current Year	301,719.97	(237,788.00)	539,507.97	(237,788.00)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(301,740.63)	(301,741.00)	0.37	(301,741.00)	B23612
1026		Total: Accrued federal income tax	(20.66)	(539,529.00)	539,508.34	(539,529.00)	
1026	23631000	23631000 Accrued SIT - Current Year	451,900.22	921,555.00	(469,654.78)	921,555.00	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	871,593.47	(168,050.00)	1,039,643.47	(168,050.00)	B23612
1026		Total: Accrued state income tax	1,323,493.69	753,505.00	569,988.69	753,505.00	
1026	23652100	23652100 Accrued Tax - FICA	(44,947.91)	27,142.22	(72,090.13)	27,142.22	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,603,290.31)	(831.14)	(3,602,459.17)	(831.14)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,177.56)	3,944.92	(6,122.48)	3,944.92	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(694,933.00)	(63,488.61)	(631,444.39)	(63,488.61)	B23611
1026		Total: Other accrued taxes	(4,345,348.78)	(33,232.61)	(4,312,116.17)	(33,232.61)	
1026		Total: Taxes accrued, including income taxes	(3,021,875.75)	180,743.39	(3,202,619.14)	180,743.39	
1026	23720000	23720000 Interest Accrued - LTD	(148,960.00)	-	(148,960.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(799,184.58)	(23,000.00)	(776,184.58)	(23,000.00)	B2371
1026		Total: Interest accrued	(948,144.58)	(23,000.00)	(925,144.58)	(23,000.00)	
1026	24120000	24120000 Accrued Vacation Pay	(129,989.00)	(29,980.00)	(100,009.00)	(29,980.00)	B241
1026	24120200	24120200 Accrued Power	(147,017.03)	5,457.09	(152,474.12)	5,457.09	B241
1026	24120300	24120300 Accrued Legal	(51,002.66)	(20,138.01)	(30,864.65)	(20,138.01)	B241
1026	24120600	24120600 Accrued Wages	(114,999.02)	223,967.88	(338,966.90)	223,967.88	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(8,000.00)	5,650.00	(13,650.00)	5,650.00	B241
1026	24120700	24120700 Accrued Insurance	(14,397.33)	25,790.62	(40,187.95)	25,790.62	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	69,166.04	51,585.80	17,580.24	51,585.80	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(47,884.09)	(1,766.73)	(46,117.36)	(1,766.73)	B241
1026	24121100	24121100 Accrued Retiree Medical	(32,400.00)	(1,800.00)	(30,600.00)	(1,800.00)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(17,721.23)	(3,232.33)	(14,488.90)	(3,232.33)	B241
1026	24121400	24121400 Accrued Bank Fees	(18,713.63)	(10,284.11)	(8,429.52)	(10,284.11)	B241
1026	24122500	24122500 Refund Rates Under Bond	(141,268.00)	(141,268.00)	-	(141,268.00)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(12,331.41)	(2,005.77)	(10,325.64)	(2,005.77)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(470,815.60)	(96,218.00)	(374,597.60)	(96,218.00)	B241
1026	24126200	24126200 Accrued Paving	-	26,124.00	(26,124.00)	26,124.00	B241
1026	24126500	24126500 Accrued Audit Fees	-	3,641.29	(3,641.29)	3,641.29	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,325.03)	(93.87)	(1,231.16)	(93.87)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(13,340.41)	19.71	(13,360.12)	19.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	(20,306.94)	(20,306.94)	-	(20,306.94)	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(6,601.89)	(2,925.12)	(3,676.77)	(2,925.12)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(893.94)	1,138.31	(2,032.25)	1,138.31	B241

1026	24161000	24161000 GRIR - Stock E (Materials)	(99,328.96)	(60,671.11)	(38,657.85)	(60,671.11)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(41,242.86)	47,814.38	(89,057.24)	47,814.38	B241
1026	24164000	24164000 GRIR - Non-inventory	(575,373.90)	(377,179.74)	(198,194.16)	(377,179.74)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(170.00)	16.00	(186.00)	16.00	B241
1026	24172000	24172000 CFO Sales Tax	26,126,488.55	3,556,646.97	22,569,841.58	3,556,646.97	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(26,386,187.91)	(3,540,067.24)	(22,846,120.67)	(3,540,067.24)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	-	-	-	-	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(458,863.62)	(73,355.86)	(385,507.76)	(73,355.86)	B241
1026	25299900	25299900 Advances for Construction - Current	(377,719.05)	(3,230.99)	(374,488.06)	(3,230.99)	B252
1026		Total: Other current liabilities	(2,992,238.92)	(436,511.77)	(2,555,727.15)	(436,511.77)	
1026		Total: Total Current Liabilities	(56,824,814.09)	(29,733,820.89)	(27,090,993.20)	(29,733,820.89)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,025,177.29)	493,273.15	(2,518,450.44)	493,273.15	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	6,835.37	(27,813.54)	6,835.37	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(955,629.23)	(470,801.23)	(484,828.00)	(470,801.23)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	7,920.36	(89,170.65)	7,920.36	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(55,480.54)	15,795.35	(71,275.89)	15,795.35	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(12,447.10)	(3,593.03)	(8,854.07)	(3,593.03)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,011,829.95)	(1,634,637.25)	(377,192.70)	(1,634,637.25)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(751,472.52)	(364,975.78)	(386,496.74)	(364,975.78)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(16,619.68)	(12,658.08)	(3,961.60)	(12,658.08)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	377,719.05	3,230.99	374,488.06	3,230.99	B252
1026		Total: Customer Advances for construction	(5,593,179.51)	(1,782,240.94)	(3,810,938.57)	(1,782,240.94)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(26,146,704.34)	(2,346,667.00)	(23,800,037.34)	(2,346,667.00)	B283
1026		Total: Federal Deferred income taxes long-term	(26,164,372.34)	(2,346,667.00)	(23,817,705.34)	(2,346,667.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,374,679.94)	(757,853.00)	(6,616,826.94)	(757,853.00)	B283
1026		Total: State Deferred income taxes long-term	(7,374,679.94)	(757,853.00)	(6,616,826.94)	(757,853.00)	
1026		Total: Deferred income taxes	(33,539,052.28)	(3,104,520.00)	(30,434,532.28)	(3,104,520.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	582.96	(583.00)	582.96	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(26,448.00)	4,764.00	(31,212.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(99,545.00)	68,508.00	(168,053.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(125,993.04)	73,854.96	(199,848.00)	73,854.96	
1026	25700000	25700000 Reg Liab - Cost of Removal	-	51,296.53	(51,296.53)	51,296.53	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	-	101.24	(101.24)	101.24	B1862
1026		Total: Reg liability - cost of removal	-	51,397.77	(51,397.77)	51,397.77	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(19,500,212.00)	4,143,454.00	(23,643,666.00)	4,143,454.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(231,662.75)	61,689.00	(293,351.75)	61,689.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	272,212.00	(72,499.00)	344,711.00	(72,499.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	126,472.28	(33,917.96)	160,390.24	(33,917.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	120.00	(120.11)	120.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(9,357.20)	10,574.00	(19,931.20)	10,574.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(35,221.19)	61,826.00	(97,047.19)	61,826.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	4,025,678.45	(936,583.60)	4,962,262.05	(936,583.60)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,817,016.09)	1,090,209.72	(2,907,225.81)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(305,667.98)	(163,557.64)	(142,110.34)	(163,557.64)	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,041,242.50)	(178,728.00)	(862,514.50)	(178,728.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(135,508.05)	(135,508.05)	-	(135,508.05)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	-	322,426.19	(322,426.19)	322,426.19	B253
1026		Total: Other regulatory liabilities	(19,517,325.14)	3,303,704.66	(22,821,029.80)	3,303,704.66	
1026		Total: Regulatory liabilities	(19,517,325.14)	3,355,102.43	(22,872,427.57)	3,355,102.43	
1026	26212000	26212000 Accrued Pension Expense	908,799.65	271,948.00	636,851.65	271,948.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	908,799.79	271,948.00	636,851.79	271,948.00	
1026	26221000	26221000 Accrued OPEB	1,534,550.15	1,018,176.00	516,374.15	1,018,176.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(120,982.00)	(32,225.00)	(88,757.00)	(32,225.00)	B253
1026		Total: Accrued postretirement benefit expense	1,413,568.15	985,951.00	427,617.15	985,951.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,915.09)	4,727.14	(7,642.23)	4,727.14	B224
1026		Total: Operating lease long-term liabilities	(2,915.09)	4,727.14	(7,642.23)	4,727.14	
1026	26580000	26580000 FIN 48 Reserve - Federal	15,544.09	8,818.00	6,726.09	8,818.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(165,536.13)	23,332.00	(188,868.13)	23,332.00	B265
1026		Total: Other tax liabilities	(149,992.04)	32,150.00	(182,142.04)	32,150.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	1,575.00	(1,575.00)	1,575.00	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,995.12	(1,995.12)	1,995.12	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	-	15,885.99	(15,885.99)	15,885.99	
1026		Total: Other Deferred Credits	(149,992.04)	48,035.99	(198,028.03)	48,035.99	
1026		Total: Regulatory and other long-term liabilities	(56,606,089.16)	(147,141.42)	(56,458,947.74)	(147,141.42)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(165,777.10)	(7,758,918.00)	(165,777.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	14,409.83	(1,307,214.26)	14,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	1,500.00	(1,500.00)	1,500.00	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,247,720.24)	(56,358.64)	(2,191,361.60)	(56,358.64)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,928.70)	(14,371.54)	(2,270,557.16)	(14,371.54)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(286,401.41)	(33,451.70)	(252,949.71)	(33,451.70)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(244,191.00)	(120,541.59)	(123,649.41)	(120,541.59)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(346,289.00)	(56,763.34)	(289,525.66)	(56,763.34)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	15.35	(112.14)	15.35	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(41,449.64)	(12,507.89)	(28,941.75)	(12,507.89)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,255,635.51	244,833.79	5,010,801.72	244,833.79	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,025,747.90	71,613.29	954,134.61	71,613.29	B272
1026		Total: Contributions in aid of construction	(18,009,341.96)	(139,049.87)	(17,870,292.09)	(139,049.87)	

1026	Total: CAPITAL AND LIABILITIES	(312,892,633.16)	(37,261,616.36)	(275,631,016.80)	(37,261,616.36)
1026	Total: BALANCE SHEET	1,497,045.75	(1,722,318.75)	3,219,364.50	(1,722,318.75)

Tennessee American Water Company
Trial Balance as of January 31, 2021

Company Code	Account Number	Description	January 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	90,038.23	590,537.40	90,038.23	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,167,647.82	371,955.66	6,795,692.16	371,955.66	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,631.53	70,900.33	18,513,731.20	70,900.33	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,031,052.52	137,377.72	3,893,674.80	137,377.72	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	605,731.93	12,092.55	593,639.38	12,092.55	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,124,711.56	179,518.56	4,945,193.00	179,518.56	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	400,868.47	33,679.85	367,188.62	33,679.85	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	28,040,932.28	934,064.33	27,106,867.95	934,064.33	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	733,007.27	14,067,069.97	733,007.27	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	148,532,449.70	7,816,423.92	140,716,025.78	7,816,423.92	B3314
1026	10133300	10133300 UPIS - Services	31,901,787.60	448,969.59	31,452,818.01	448,969.59	B3334
1026	10133410	10133410 UPIS - Meters	15,356,289.26	1,132,846.48	14,223,442.78	1,132,846.48	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,573,112.79	1,159,596.74	19,413,516.05	1,159,596.74	B3344
1026	10133500	10133500 UPIS - Hydrants	11,030,675.94	474,745.98	10,555,929.96	474,745.98	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,625,835.84	422,000.96	12,203,834.88	422,000.96	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	78,815.35	5,770,178.35	78,815.35	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	658,817.27	(87,016.15)	745,833.42	(87,016.15)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	156,870.07	1,735.88	155,134.19	1,735.88	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,005,412.30	139,018.44	1,866,393.86	139,018.44	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(579,149.14)	1,041,931.68	(579,149.14)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(74,366.68)	85,793.98	(74,366.68)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	682,767.42	84,990.85	597,776.57	84,990.85	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,458,437.05	7,152,478.07	4,305,958.98	7,152,478.07	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	796,073.55	(9,863.71)	805,937.26	(9,863.71)	B3045
1026	10630600	10630600 CCNC Lake - River & Other	413,899.29	413,899.29	-	413,899.29	B3062
1026	10630900	10630900 CCNC Supply Mains	1,277,263.30	(126,270.17)	1,403,533.47	(126,270.17)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(31,721.85)	31,721.85	(31,721.85)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	-	39,570.27	-	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,736,788.86	1,713,547.65	23,241.21	1,713,547.65	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	1,999,273.06	(677,439.13)	2,676,712.19	(677,439.13)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,388,277.37	1,055,460.44	1,332,816.93	1,055,460.44	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	17,061,623.16	4,946,424.84	12,115,198.32	4,946,424.84	B3314
1026	10633300	10633300 CCNC Services	353,159.04	(30,339.58)	383,498.62	(30,339.58)	B3334
1026	10633410	10633410 CCNC Meters	2,637,483.03	1,637,517.73	999,965.30	1,637,517.73	B3344
1026	10633420	10633420 CCNC Meter Installations	753,906.53	(90,928.35)	844,834.88	(90,928.35)	B3344
1026	10633500	10633500 CCNC Hydrants	379,951.91	4,966.03	374,985.88	4,966.03	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,682,293.44	2,436,921.61	3,245,371.83	2,436,921.61	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,379,660.84	645,357.33	734,303.51	645,357.33	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	180,028.86	30,368.55	149,660.31	30,368.55	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,393.60	3,393.60	-	3,393.60	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	-	92,904.73	-	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(11,421.33)	70,251.49	(11,421.33)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(87,546.48)	138,187.91	(87,546.48)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	388,048,667.12	32,666,053.87	355,382,613.25	32,666,053.87	
1026	10700000	10700000 CWIP	5,351,864.05	661,578.73	4,690,285.32	661,578.73	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	60,388.00	(64,335.29)	124,723.29	(64,335.29)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	-	-	-	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	484.58	484.58	-	484.58	B105
1026		Total: Construction work in progress	5,390,172.75	579,498.66	4,810,674.09	579,498.66	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(153,448,600.21)	(10,143,723.09)	(143,304,877.12)	(10,143,723.09)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,568,269.30)	(39,616.04)	(4,528,653.26)	(39,616.04)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	46,537,304.38	1,729,868.88	44,807,435.50	1,729,868.88	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(460.70)	(31,816.40)	(460.70)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(111,521,702.23)	(8,442,216.78)	(103,079,485.45)	(8,442,216.78)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	278,167,559.00	21,053,757.11	257,113,801.89	21,053,757.11	

1026		Total: Total Property Plant & Equipment	278,167,559.00	21,053,757.11	257,113,801.89	21,053,757.11	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	13,882.72	4,530.77	9,351.95	4,530.77	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(1,802,426.37)	(1,560,822.95)	(241,603.42)	(1,560,822.95)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(100.00)	50.00	(150.00)	50.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	100.00	(430.00)	530.00	(430.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(233,462.29)	(60,060.67)	(173,401.62)	(60,060.67)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	203,122.02	54,048.00	149,074.02	54,048.00	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	116,523.66	18,024.43	98,499.23	18,024.43	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	221.36	(23.17)	244.53	(23.17)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,005.62	(1,744.66)	5,750.28	(1,744.66)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	501.06	0.06	501.00	0.06	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(89.27)	89.27	(89.27)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(142.04)	615.04	(757.08)	615.04	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(131.79)	131.79	(131.79)	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(1,695,774.26)	(1,546,034.21)	(149,740.05)	(1,546,034.21)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,030,498.49	14,820.29	4,015,678.20	14,820.29	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(12,983.73)	(10,652.87)	(2,330.86)	(10,652.87)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	(19.68)	(321.19)	301.51	(321.19)	B141
1026		Total: Utility customer accounts receivable	4,017,495.08	3,846.23	4,013,648.85	3,846.23	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,822,122.06	11,819,419.36	2,702.70	11,819,419.36	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	194,284.08	110,524.69	83,759.39	110,524.69	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	22,171.32	(39,729.03)	61,900.35	(39,729.03)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	5,057.73	3,062.61	1,995.12	3,062.61	B145
1026		Total: Receivable from affiliated companies	12,043,635.19	11,893,277.63	150,357.56	11,893,277.63	
1026	14610000	14610000 Misc A/R - Reconciliation Account	843,609.28	266,358.05	577,251.23	266,358.05	B142
1026	14611000	14611000 Misc A/R - Manual	1,407.63	(30.23)	1,437.86	(30.23)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	84,883.34	(7,418.41)	92,301.75	(7,418.41)	B142
1026	14613000	14613000 Misc A/R - Employees	(113.64)	(278.62)	164.98	(278.62)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	998,952.65	327,786.10	671,166.55	327,786.10	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(675,143.01)	(205,607.79)	(469,535.22)	(205,607.79)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(18,752.72)	(2,812.75)	(15,939.97)	(2,812.75)	B142
1026		Total: Allowance for uncollectible accounts	(693,895.73)	(208,420.54)	(485,475.19)	(208,420.54)	
1026		Total: Accounts receivable, net	16,366,187.19	12,016,489.42	4,349,697.77	12,016,489.42	
1026	14400000	14400000 Unbilled Utility Revenue	1,909,837.34	(199,491.45)	2,109,328.79	(199,491.45)	B173
1026		Total: Unbilled revenues	1,909,837.34	(199,491.45)	2,109,328.79	(199,491.45)	
1026	15110000	15110000 Inventory - Plant Material	789,126.50	(110,546.23)	899,672.73	(110,546.23)	B151
1026	15130000	15130000 Inventory - Chemicals	147,094.02	(3,958.31)	151,052.33	(3,958.31)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	4,291.93	(17,563.87)	21,855.80	(17,563.87)	B153
1026		Total: Materials and supplies	940,512.45	(132,068.41)	1,072,580.86	(132,068.41)	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	391,402.47	240,580.40	150,822.07	240,580.40	B162
1026	16520000	16520000 Prepaid Insurance	398,640.35	96,126.89	302,513.46	96,126.89	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(18,133.06)	(1,354.63)	(16,778.43)	(1,354.63)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	32,285.21	3,086.88	29,198.33	3,086.88	B162
1026	16550010	16550010 Prepaid Other - Global	11,157.26	(241,936.43)	253,093.69	(241,936.43)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	831,352.23	96,503.11	734,849.12	96,503.11	
1026		Total: Total Current Assets	18,352,114.95	10,235,398.46	8,116,716.49	10,235,398.46	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	43,867.11	(112,473.40)	156,340.51	(112,473.40)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(84,403.01)	1,875,788.94	(84,403.01)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	213,666.07	(135,737.00)	349,403.07	(135,737.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(657,807.70)	(54,586.11)	(603,221.59)	(54,586.11)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,013,579.85	(936,814.52)	4,950,394.37	(936,814.52)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	12,627.11	(2,258.32)	14,885.43	(2,258.32)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,178,754.92	(25,399.24)	1,204,154.16	(25,399.24)	B181
1026		Total: Debt and preferred stock expense	1,191,382.03	(27,657.56)	1,219,039.59	(27,657.56)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	246,302.00	42,606.00	203,696.00	42,606.00	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,916.67	9,916.67	-	9,916.67	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	212,576.75	(28,032.12)	240,608.87	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	5,772.06	27,105.65	5,772.06	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	617,639.03	617,639.03	-	617,639.03	B1861
1026	18689900	18689900 Reg Asset - Other	-	-	-	-	B1862
1026		Total: Other regulatory assets	1,119,312.16	647,901.64	471,410.52	647,901.64	
1026		Total: Regulatory assets	6,324,274.04	(316,570.44)	6,640,844.48	(316,570.44)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,735.30	(5,771.73)	9,507.03	(5,771.73)	B1862
1026		Total: Operating lease right-of-use assets	3,735.30	(5,771.73)	9,507.03	(5,771.73)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	65,432.91	(832.46)	66,265.37	(832.46)	B181
1026		Total: Other long-term assets	65,432.91	(832.46)	66,265.37	(832.46)	
1026		Total: Total Regulatory and other long-term assets	6,393,442.25	(323,174.63)	6,716,616.88	(323,174.63)	

1026		Total: ASSETS	302,913,116.20	30,965,980.94	271,947,135.26	30,965,980.94	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,595,367.47)	(14,445.01)	(41,580,922.46)	(14,445.01)	B211
1026		Total: Paid-in capital	(41,595,367.47)	(14,445.01)	(41,580,922.46)	(14,445.01)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,270,496.06)	(1,511,490.76)	(93,759,005.30)	(1,511,490.76)	
1026		Total: Total Equity	(95,270,496.06)	(1,511,490.76)	(93,759,005.30)	(1,511,490.76)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	300,040.64	(7,817.52)	307,858.16	(7,817.52)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,680,280.40)	(4,007,817.52)	(83,672,462.88)	(4,007,817.52)	
1026		Total: Total Long-term debt	(87,680,280.40)	(4,007,817.52)	(83,672,462.88)	(4,007,817.52)	
1026		Total: Total Capitalization	(182,950,776.46)	(5,519,308.28)	(177,431,468.18)	(5,519,308.28)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(33,969,300.71)	(20,914,486.45)	(13,054,814.26)	(20,914,486.45)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	18,296.25	92,750.56	(74,454.31)	92,750.56	B234
1026		Total: In-House Cash Center	(33,951,004.46)	(20,821,735.89)	(13,129,268.57)	(20,821,735.89)	
1026		Total: Short-term debt	(45,744,368.27)	(32,615,099.70)	(13,129,268.57)	(32,615,099.70)	
1026	23410000	23410000 A/P - Reconciliation Account	(896,961.81)	690,686.31	(1,587,648.12)	690,686.31	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(531,318.69)	(374,558.44)	(156,760.25)	(374,558.44)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(4,630.90)	16,555.11	(21,186.01)	16,555.11	B231
1026	23430000	23430000 A/P - Miscellaneous	(35,000.00)	5,919.47	(40,919.47)	5,919.47	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(67,150.69)	(1,405.35)	(65,745.34)	(1,405.35)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(26,056.03)	(3,616.02)	(22,440.01)	(3,616.02)	B231
1026	23431000	23431000 A/P - Misc Global	(107,979.58)	(41,760.32)	(66,219.26)	(41,760.32)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,638,783.85)	(514,736.90)	(2,124,046.95)	(514,736.90)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(53,276.35)	17,778.14	(71,054.49)	17,778.14	B231
1026		Total: Accounts payable external	(4,361,157.90)	(205,138.00)	(4,156,019.90)	(205,138.00)	
1026	23510000	23510000 A/P Associated Companies	(3,503.77)	(2,298.68)	(1,205.09)	(2,298.68)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	982,483.86	(314,365.98)	1,296,849.84	(314,365.98)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(889,894.18)	(31,726.73)	(858,167.45)	(31,726.73)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	48.69	(84.27)	48.69	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	89,085.91	(348,342.70)	437,428.61	(348,342.70)	
1026		Total: Accounts payable	(4,272,071.99)	(553,480.70)	(3,718,591.29)	(553,480.70)	
1026	23621000	23621000 Accrued FIT - Current Year	845,565.97	333,710.00	511,855.97	333,710.00	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(301,740.63)	(301,741.00)	0.37	(301,741.00)	B23612
1026		Total: Accrued federal income tax	543,825.34	31,969.00	511,856.34	31,969.00	
1026	23631000	23631000 Accrued SIT - Current Year	451,900.22	921,555.00	(469,654.78)	921,555.00	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	871,593.47	(168,050.00)	1,039,643.47	(168,050.00)	B23612
1026		Total: Accrued state income tax	1,323,493.69	753,505.00	569,988.69	753,505.00	
1026	23652100	23652100 Accrued Tax - FICA	(50,476.58)	8,018.11	(58,494.69)	8,018.11	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,567,935.81)	1,336,880.73	(3,904,816.54)	1,336,880.73	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,653.11)	4,360.67	(8,013.78)	4,360.67	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(752,933.00)	(68,488.61)	(684,444.39)	(68,488.61)	B23611
1026		Total: Other accrued taxes	(3,374,998.50)	1,280,770.90	(4,655,769.40)	1,280,770.90	
1026		Total: Taxes accrued, including income taxes	(1,507,679.47)	2,066,244.90	(3,573,924.37)	2,066,244.90	
1026	23720000	23720000 Interest Accrued - LTD	(186,200.00)	-	(186,200.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,078,393.90)	(34,500.00)	(1,043,893.90)	(34,500.00)	B2371
1026		Total: Interest accrued	(1,264,593.90)	(34,500.00)	(1,230,093.90)	(34,500.00)	
1026	24120000	24120000 Accrued Vacation Pay	(246,302.00)	(42,606.00)	(203,696.00)	(42,606.00)	B241
1026	24120200	24120200 Accrued Power	(142,866.62)	7,784.10	(150,650.72)	7,784.10	B241
1026	24120300	24120300 Accrued Legal	(36,517.89)	(8,877.89)	(27,640.00)	(8,877.89)	B241
1026	24120600	24120600 Accrued Wages	(147,806.32)	(11,041.23)	(136,765.09)	(11,041.23)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(9,050.00)	5,737.50	(14,787.50)	5,737.50	B241
1026	24120700	24120700 Accrued Insurance	(24,959.45)	(24,591.50)	(367.95)	(24,591.50)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(3,846.78)	29,294.12	(33,140.90)	29,294.12	B241
1026	24121200	24121200 Accrued DCP - Contribution	(18,879.76)	(613.51)	(18,266.25)	(613.51)	B241
1026	24121400	24121400 Accrued Bank Fees	(16,134.02)	(3,308.13)	(12,825.89)	(3,308.13)	B241
1026	24122500	24122500 Refund Rates Under Bond	(141,268.00)	(141,268.00)	-	(141,268.00)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,758.39)	(708.84)	(13,049.55)	(708.84)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(509,708.20)	(99,721.01)	(409,987.19)	(99,721.01)	B241
1026	24126200	24126200 Accrued Paving	-	9,332.31	(9,332.31)	9,332.31	B241
1026	24126500	24126500 Accrued Audit Fees	-	-	-	-	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,317.03)	(77.20)	(1,239.83)	(77.20)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	(22,424.05)	(3,750.85)	(18,673.20)	(3,750.85)	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(11,040.24)	(1,825.30)	(9,214.94)	(1,825.30)	B241

1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(895.61)	1,140.82	(2,036.43)	1,140.82	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(101,976.57)	(34,746.97)	(67,229.60)	(34,746.97)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(44,332.19)	(5,020.07)	(39,312.12)	(5,020.07)	B241
1026	24164000	24164000 GRIR - Non-inventory	(547,358.92)	(380,383.20)	(166,975.72)	(380,383.20)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(229.00)	(167.00)	(62.00)	(167.00)	B241
1026	24172000	24172000 CFO Sales Tax	26,385,929.92	3,541,688.49	22,844,241.43	3,541,688.49	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(26,715,280.76)	(3,518,431.29)	(23,196,849.47)	(3,518,431.29)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(507,092.09)	(29,854.12)	(477,237.97)	(29,854.12)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(377,719.05)	(3,230.99)	(374,488.06)	(3,230.99)	B252
1026		Total: Other current liabilities	(3,293,811.65)	(731,896.29)	(2,561,915.36)	(731,896.29)	
1026		Total: Total Current Liabilities	(56,082,525.28)	(31,868,731.79)	(24,213,793.49)	(31,868,731.79)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(2,025,177.29)	460,856.40	(2,486,033.69)	460,856.40	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	6,835.37	(27,813.54)	6,835.37	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(929,613.27)	(373,871.48)	(555,741.79)	(373,871.48)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	7,920.36	(89,170.65)	7,920.36	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(55,480.54)	15,795.35	(71,275.89)	15,795.35	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(14,442.62)	(3,395.34)	(11,047.28)	(3,395.34)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,210,721.95)	(1,964,015.24)	(246,706.71)	(1,964,015.24)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(786,088.13)	(328,677.60)	(457,410.53)	(328,677.60)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(18,955.87)	(12,801.06)	(6,154.81)	(12,801.06)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	377,719.05	3,230.99	374,488.06	3,230.99	B252
1026		Total: Customer Advances for construction	(5,805,002.87)	(2,010,753.04)	(3,794,249.83)	(2,010,753.04)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(26,307,325.34)	(2,357,532.00)	(23,949,793.34)	(2,357,532.00)	B283
1026		Total: Federal Deferred income taxes long-term	(26,324,993.34)	(2,357,532.00)	(23,967,461.34)	(2,357,532.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,420,144.94)	(743,521.00)	(6,676,623.94)	(743,521.00)	B283
1026		Total: State Deferred income taxes long-term	(7,420,144.94)	(743,521.00)	(6,676,623.94)	(743,521.00)	
1026		Total: Deferred income taxes	(33,745,138.28)	(3,101,053.00)	(30,644,085.28)	(3,101,053.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	534.38	(534.42)	534.38	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(26,051.00)	4,764.00	(30,815.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(93,836.00)	68,508.00	(162,344.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(119,887.04)	73,806.38	(193,693.42)	73,806.38	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,254,662.64	4,586,558.20	8,668,104.44	4,586,558.20	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,783,096.96	782,903.97	1,000,192.99	782,903.97	B1862
1026		Total: Reg liability - cost of removal	15,037,759.60	5,369,462.17	9,668,297.43	5,369,462.17	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(19,293,922.00)	4,349,744.00	(23,643,666.00)	4,349,744.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(230,440.75)	61,689.00	(292,129.75)	61,689.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	270,775.00	(72,499.00)	343,274.00	(72,499.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	125,785.20	(33,917.96)	159,703.16	(33,917.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	110.00	(110.11)	110.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(9,103.20)	10,574.00	(19,677.20)	10,574.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(31,920.19)	61,826.00	(93,746.19)	61,826.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,726,165.28)	1,090,209.72	(2,816,375.00)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	(305,667.98)	(163,557.64)	(142,110.34)	(163,557.64)	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,080,360.50)	(217,846.00)	(862,514.50)	(217,846.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(152,787.44)	(152,787.44)	-	(152,787.44)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	360,816.36	683,493.40	(322,677.04)	683,493.40	B253
1026		Total: Other regulatory liabilities	(22,938,790.89)	4,751,238.08	(27,690,028.97)	4,751,238.08	
1026		Total: Regulatory liabilities	(7,901,031.29)	10,120,700.25	(18,021,731.54)	10,120,700.25	
1026	26212000	26212000 Accrued Pension Expense	934,106.65	310,080.00	624,026.65	310,080.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	934,106.79	310,080.00	624,026.79	310,080.00	
1026	26221000	26221000 Accrued OPEB	1,630,262.15	1,027,438.00	602,824.15	1,027,438.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(123,632.00)	(31,330.00)	(92,302.00)	(31,330.00)	B253
1026		Total: Accrued postretirement benefit expense	1,506,630.15	996,108.00	510,522.15	996,108.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,839.69)	4,630.91	(7,470.60)	4,630.91	B224
1026		Total: Operating lease long-term liabilities	(2,839.69)	4,630.91	(7,470.60)	4,630.91	
1026	26580000	26580000 FIN 48 Reserve - Federal	15,544.09	8,818.00	6,726.09	8,818.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(165,536.13)	23,332.00	(188,868.13)	23,332.00	B265
1026		Total: Other tax liabilities	(149,992.04)	32,150.00	(182,142.04)	32,150.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	1,870.31	(1,870.31)	1,870.31	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	135.83	(135.83)	135.83	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	12,315.87	(12,315.87)	12,315.87	B253
1026		Total: Other long-term liabilities	-	14,322.01	(14,322.01)	14,322.01	
1026		Total: Other Deferred Credits	(149,992.04)	46,472.01	(196,464.05)	46,472.01	
1026		Total: Regulatory and other long-term liabilities	(45,283,154.27)	6,439,991.51	(51,723,145.78)	6,439,991.51	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(165,777.10)	(7,758,918.00)	(165,777.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	19,409.83	(1,312,214.26)	19,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	-	-	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,252,979.06)	(59,050.50)	(2,193,928.56)	(59,050.50)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,928.70)	(14,386.89)	(2,270,541.81)	(14,386.89)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(286,797.23)	(32,264.30)	(254,532.93)	(32,264.30)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(244,550.00)	(84,728.21)	(159,821.79)	(84,728.21)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(351,547.82)	(59,455.17)	(292,092.65)	(59,455.17)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	-	(96.79)	-	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(41,845.46)	(12,820.49)	(29,024.97)	(12,820.49)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,276,116.69	244,981.53	5,031,135.16	244,981.53	B272

1026	27210000	27210000 Accum Amort CIAC - Tax	1,031,863.31	71,841.97	960,021.34	71,841.97	B272
1026		Total: Contributions in aid of construction	(17,994,413.65)	(103,899.66)	(17,890,513.99)	(103,899.66)	
		Total: CAPITAL AND LIABILITIES					
		Total: BALANCE SHEET					

Tennessee American Water Company
Trial Balance as of February 28, 2021

Company Code	Account Number	Description	February 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	78,879.39	601,696.24	78,879.39	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,167,647.82	371,955.66	6,795,692.16	371,955.66	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,631.53	70,816.97	18,513,814.56	70,816.97	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,031,052.52	137,377.72	3,893,674.80	137,377.72	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,124,711.56	179,518.56	4,945,193.00	179,518.56	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	570,051.58	198,332.01	371,719.57	198,332.01	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	28,040,125.06	930,985.50	27,109,139.56	930,985.50	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	733,007.27	14,067,069.97	733,007.27	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	149,352,990.56	6,867,821.20	142,485,169.36	6,867,821.20	B3314
1026	10133300	10133300 UPIS - Services	31,985,968.24	544,085.40	31,441,882.84	544,085.40	B3334
1026	10133410	10133410 UPIS - Meters	15,370,757.73	1,147,439.47	14,223,318.26	1,147,439.47	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,618,500.96	1,204,265.24	19,414,235.72	1,204,265.24	B3344
1026	10133500	10133500 UPIS - Hydrants	11,156,694.24	504,877.66	10,651,816.58	504,877.66	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,670,298.36	317,482.01	12,352,816.35	317,482.01	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,848,993.70	41,504.44	5,807,489.26	41,504.44	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	658,817.27	(87,016.15)	745,833.42	(87,016.15)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	(1,458.82)	155,134.19	(1,458.82)	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,005,412.30	139,018.44	1,866,393.86	139,018.44	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(659,109.58)	1,121,892.12	(659,109.58)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(63,207.84)	74,635.14	(63,207.84)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	682,767.42	71,663.00	611,104.42	71,663.00	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,861,187.54	7,392,502.45	4,468,685.09	7,392,502.45	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	796,073.55	(21,977.30)	818,050.85	(21,977.30)	B3045
1026	10630600	10630600 CCNC Lake - River & Other	413,899.29	413,899.29	-	413,899.29	B3062
1026	10630900	10630900 CCNC Supply Mains	1,305,804.26	(108,964.06)	1,414,768.32	(108,964.06)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(31,721.85)	31,721.85	(31,721.85)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	-	39,570.27	-	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,605,986.47	1,583,042.93	22,943.54	1,583,042.93	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,038,271.82	(717,079.36)	2,755,351.18	(717,079.36)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,388,277.37	1,050,192.63	1,338,084.74	1,050,192.63	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	17,103,543.38	6,117,010.06	10,986,533.32	6,117,010.06	B3314
1026	10633300	10633300 CCNC Services	348,223.51	44,364.30	303,859.21	44,364.30	B3334
1026	10633410	10633410 CCNC Meters	2,649,469.85	1,647,059.57	1,002,410.28	1,647,059.57	B3344
1026	10633420	10633420 CCNC Meter Installations	748,547.82	(117,136.80)	865,684.62	(117,136.80)	B3344
1026	10633500	10633500 CCNC Hydrants	318,081.95	77,383.59	240,698.36	77,383.59	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	5,651,984.81	2,410,047.11	3,241,937.70	2,410,047.11	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,617,716.24	759,778.19	857,938.05	759,778.19	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	182,854.11	29,960.60	152,893.51	29,960.60	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	3,704.59	-	3,704.59	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	-	92,904.73	-	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(75,173.00)	134,003.16	(75,173.00)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(7,586.04)	58,227.47	(7,586.04)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	389,864,500.94	33,283,119.61	356,581,381.33	33,283,119.61	
1026	10700000	10700000 CWIP	6,175,111.73	1,058,518.40	5,116,593.33	1,058,518.40	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	(13,702.28)	(188,156.53)	174,454.25	(188,156.53)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	104.49	104.49	-	104.49	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	5,759.61	5,759.61	-	5,759.61	B105
1026		Total: Construction work in progress	6,144,709.67	857,996.61	5,286,713.06	857,996.61	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(154,286,855.36)	(10,091,164.05)	(144,195,691.31)	(10,091,164.05)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,570,929.96)	(42,276.70)	(4,528,653.26)	(42,276.70)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,756,917.68	930,395.07	44,826,522.61	930,395.07	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(368.56)	(31,908.54)	(368.56)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(113,143,004.74)	(9,191,700.07)	(103,951,304.67)	(9,191,700.07)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	279,116,627.23	21,199,837.51	257,916,789.72	21,199,837.51	

1026		Total: Total Property Plant & Equipment	279,116,627.23	21,199,837.51	257,916,789.72	21,199,837.51	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	(361.23)	361.23	(361.23)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(195,151.03)	148,796.46	(343,947.49)	148,796.46	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	150.00	(150.00)	150.00	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	1,212.63	(1,212.63)	1,212.63	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(223,339.44)	(45,834.19)	(177,505.25)	(45,834.19)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	167,614.38	48,553.44	119,060.94	48,553.44	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(86.02)	86.02	(86.02)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	104,230.33	(6,232.76)	110,463.09	(6,232.76)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	279.94	108.90	171.04	108.90	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	7,085.33	(1,049.04)	8,134.37	(1,049.04)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	126.83	(334.92)	461.75	(334.92)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	-	-	-	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(396.01)	(185.54)	(210.47)	(185.54)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	561.36	561.36	-	561.36	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	(16.96)	16.96	(16.96)	B1312
1026		Total: Cash and cash equivalents	(136,988.31)	145,282.13	(282,270.44)	145,282.13	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,052,787.95	211,020.29	3,841,767.66	211,020.29	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	2,760.19	(2,760.19)	2,760.19	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	(50.00)	50.00	(50.00)	B141
1026		Total: Utility customer accounts receivable	4,052,787.95	213,730.48	3,839,057.47	213,730.48	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	11,793,363.81	11,793,363.81	-	11,793,363.81	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	189,028.29	27,580.54	161,447.75	27,580.54	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	18,631.19	(35,067.87)	53,699.06	(35,067.87)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	1,467.05	(528.07)	1,995.12	(528.07)	B145
1026		Total: Receivable from affiliated companies	12,002,490.34	11,785,348.41	217,141.93	11,785,348.41	
1026	14610000	14610000 Misc A/R - Reconciliation Account	519,789.53	(116,537.90)	636,327.43	(116,537.90)	B142
1026	14611000	14611000 Misc A/R - Manual	1,425.71	(106.90)	1,532.61	(106.90)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	87,533.34	(8,313.41)	95,846.75	(8,313.41)	B142
1026	14613000	14613000 Misc A/R - Employees	(113.64)	(99.36)	(14.28)	(99.36)	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	677,800.98	(55,902.26)	733,703.24	(55,902.26)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(640,142.58)	(185,057.35)	(455,085.23)	(185,057.35)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(18,752.72)	(2,812.75)	(15,939.97)	(2,812.75)	B142
1026		Total: Allowance for uncollectible accounts	(658,895.30)	(187,870.10)	(471,025.20)	(187,870.10)	
1026		Total: Accounts receivable, net	16,074,183.97	11,755,306.53	4,318,877.44	11,755,306.53	
1026	14400000	14400000 Unbilled Utility Revenue	1,843,834.31	(295,374.82)	2,139,209.13	(295,374.82)	B173
1026		Total: Unbilled revenues	1,843,834.31	(295,374.82)	2,139,209.13	(295,374.82)	
1026	15110000	15110000 Inventory - Plant Material	781,058.98	(168,755.31)	949,814.29	(168,755.31)	B151
1026	15130000	15130000 Inventory - Chemicals	129,672.40	(27,138.91)	156,811.31	(27,138.91)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	12,136.50	6,127.66	6,008.84	6,127.66	B153
1026		Total: Materials and supplies	922,867.88	(189,766.56)	1,112,634.44	(189,766.56)	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	313,121.97	192,464.32	120,657.65	192,464.32	B162
1026	16520000	16520000 Prepaid Insurance	335,543.25	67,174.04	268,369.21	67,174.04	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(36,266.13)	(1,374.52)	(34,891.61)	(1,374.52)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	18,509.11	2,576.73	15,932.38	2,576.73	B162
1026	16550010	16550010 Prepaid Other - Global	8,885.83	(271,583.56)	280,469.39	(271,583.56)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	655,794.03	(10,742.99)	666,537.02	(10,742.99)	
1026		Total: Total Current Assets	19,359,691.88	11,404,704.29	7,954,987.59	11,404,704.29	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	43,867.11	(112,473.40)	156,340.51	(112,473.40)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(84,403.01)	1,875,788.94	(84,403.01)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	206,097.07	(135,737.00)	341,834.07	(135,737.00)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(662,337.30)	(54,817.03)	(607,520.27)	(54,817.03)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	4,001,481.25	(937,045.44)	4,938,526.69	(937,045.44)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	12,438.92	(2,258.25)	14,697.17	(2,258.25)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,173,081.55	(25,515.72)	1,198,597.27	(25,515.72)	B181
1026		Total: Debt and preferred stock expense	1,185,520.47	(27,773.97)	1,213,294.44	(27,773.97)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	246,302.00	42,606.00	203,696.00	42,606.00	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,833.34	9,833.34	-	9,833.34	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	210,240.74	(28,032.12)	238,272.86	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	4,760.65	28,117.06	4,760.65	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	625,636.66	625,636.66	-	625,636.66	B1861
1026	18689900	18689900 Reg Asset - Other	-	-	-	-	B1862
1026		Total: Other regulatory assets	1,124,890.45	654,804.53	470,085.92	654,804.53	
1026		Total: Regulatory assets	6,311,892.17	(310,014.88)	6,621,907.05	(310,014.88)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,661.43	(5,677.80)	9,339.23	(5,677.80)	B1862
1026		Total: Operating lease right-of-use assets	3,661.43	(5,677.80)	9,339.23	(5,677.80)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	64,124.25	(815.81)	64,940.06	(815.81)	B181
1026		Total: Other long-term assets	64,124.25	(815.81)	64,940.06	(815.81)	
1026		Total: Total Regulatory and other long-term assets	6,379,677.85	(316,508.49)	6,696,186.34	(316,508.49)	

1026		Total: ASSETS	304,855,996.96	32,288,033.31	272,567,963.65	32,288,033.31	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,597,299.55)	(14,816.97)	(41,582,482.58)	(14,816.97)	B211
1026		Total: Paid-in capital	(41,597,299.55)	(14,816.97)	(41,582,482.58)	(14,816.97)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,272,428.14)	(1,511,862.72)	(93,760,565.42)	(1,511,862.72)	
1026		Total: Total Equity	(95,272,428.14)	(1,511,862.72)	(93,760,565.42)	(1,511,862.72)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	298,697.88	(7,840.37)	306,538.25	(7,840.37)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,681,623.16)	(4,007,840.37)	(83,673,782.79)	(4,007,840.37)	
1026		Total: Total Long-term debt	(87,681,623.16)	(4,007,840.37)	(83,673,782.79)	(4,007,840.37)	
1026		Total: Total Capitalization	(182,954,051.30)	(5,519,703.09)	(177,434,348.21)	(5,519,703.09)	
1026	23140005	23140005 N/P Term Loans - Intercompany	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	B234
1026		Total: Current - Term Loans	(11,793,363.81)	(11,793,363.81)	-	(11,793,363.81)	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(37,543,570.15)	(20,575,068.33)	(16,968,501.82)	(20,575,068.33)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	36,994.29	36,289.63	704.66	36,289.63	B234
1026	23121002	23121002 IHC Clearing - Incoming Payment	(375.37)	(375.37)	-	(375.37)	B234
1026		Total: In-House Cash Center	(37,506,951.23)	(20,539,154.07)	(16,967,797.16)	(20,539,154.07)	
1026		Total: Short-term debt	(49,300,315.04)	(32,332,517.88)	(16,967,797.16)	(32,332,517.88)	
1026	23410000	23410000 A/P - Reconciliation Account	(898,514.60)	50,391.91	(948,906.51)	50,391.91	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(243,504.49)	(85,828.10)	(157,676.39)	(85,828.10)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(1,130.71)	8,130.67	(9,261.38)	8,130.67	B231
1026	23430000	23430000 A/P - Miscellaneous	(33,000.00)	(7,000.00)	(26,000.00)	(7,000.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(44,322.46)	(6,584.97)	(37,737.49)	(6,584.97)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(20,733.91)	7,455.06	(28,188.97)	7,455.06	B231
1026	23431000	23431000 A/P - Misc Global	(98,209.15)	(53,719.43)	(44,489.72)	(53,719.43)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,207,090.84)	(195,977.76)	(2,011,113.08)	(195,977.76)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(11,240.93)	32,755.79	(43,996.72)	32,755.79	B231
1026		Total: Accounts payable external	(3,557,747.09)	(250,376.83)	(3,307,370.26)	(250,376.83)	
1026	23510000	23510000 A/P Associated Companies	(5,470.90)	(2,166.63)	(3,304.27)	(2,166.63)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	867,722.86	(429,126.98)	1,296,849.84	(429,126.98)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(783,778.32)	(6,811.42)	(776,966.90)	(6,811.42)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	78,473.64	(438,105.03)	516,578.67	(438,105.03)	
1026		Total: Accounts payable	(3,479,273.45)	(688,481.86)	(2,790,791.59)	(688,481.86)	
1026	23621000	23621000 Accrued FIT - Current Year	(48,274.03)	(68,689.00)	20,414.97	(68,689.00)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	0.37	-	0.37	-	B23612
1026		Total: Accrued federal income tax	(48,273.66)	(68,689.00)	20,415.34	(68,689.00)	
1026	23631000	23631000 Accrued SIT - Current Year	451,900.22	921,555.00	(469,654.78)	921,555.00	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	871,593.47	(168,050.00)	1,039,643.47	(168,050.00)	B23612
1026		Total: Accrued state income tax	1,323,493.69	753,505.00	569,988.69	753,505.00	
1026	23652100	23652100 Accrued Tax - FICA	(53,586.70)	(23,295.06)	(30,291.64)	(23,295.06)	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(914,708.04)	133,561.12	(1,048,269.16)	133,561.12	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,967.45)	(406.77)	(3,560.68)	(406.77)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(810,933.00)	(73,488.61)	(737,444.39)	(73,488.61)	B23611
1026		Total: Other accrued taxes	(1,783,195.19)	36,370.68	(1,819,565.87)	36,370.68	
1026		Total: Taxes accrued, including income taxes	(507,975.16)	721,186.68	(1,229,161.84)	721,186.68	
1026	23720000	23720000 Interest Accrued - LTD	(223,440.00)	-	(223,440.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,357,603.24)	(46,000.00)	(1,311,603.24)	(46,000.00)	B2371
1026		Total: Interest accrued	(1,581,043.24)	(46,000.00)	(1,535,043.24)	(46,000.00)	
1026	24120000	24120000 Accrued Vacation Pay	(246,302.00)	(42,606.00)	(203,696.00)	(42,606.00)	B241
1026	24120200	24120200 Accrued Power	(147,399.31)	(6,628.28)	(140,771.03)	(6,628.28)	B241
1026	24120300	24120300 Accrued Legal	(50,016.77)	112,427.67	(162,444.44)	112,427.67	B241
1026	24120600	24120600 Accrued Wages	(143,913.56)	(5,656.40)	(138,257.16)	(5,656.40)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(6,950.00)	(3,800.00)	(3,150.00)	(3,800.00)	B241
1026	24120700	24120700 Accrued Insurance	(26,148.05)	(23,837.81)	(2,310.24)	(23,837.81)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	7,000.00	(33,388.22)	7,000.00	B241
1026	24121100	24121100 Accrued Retiree Medical	(6,339.62)	(271.89)	(6,067.73)	(271.89)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(18,578.36)	(611.19)	(17,967.17)	(611.19)	B241
1026	24121400	24121400 Accrued Bank Fees	(16,527.25)	(4,603.49)	(11,923.76)	(4,603.49)	B241
1026	24122500	24122500 Refund Rates Under Bond	(141,268.00)	(141,268.00)	-	(141,268.00)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,379.04)	(235.40)	(13,143.64)	(235.40)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(555,497.58)	(484,718.67)	(70,778.91)	(484,718.67)	B241
1026	24126200	24126200 Accrued Paving	-	16,569.00	(16,569.00)	16,569.00	B241
1026	24126500	24126500 Accrued Audit Fees	-	-	-	-	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,322.54)	(72.89)	(1,249.65)	(72.89)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	(21,769.01)	6.13	(21,775.14)	6.13	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241

1026	24142014	24142014 WH PR - ESPP	(15,479.04)	(3,955.19)	(11,523.85)	(3,955.19)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(897.29)	1,119.08	(2,016.37)	1,119.08	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(108,228.99)	(79,932.14)	(28,296.85)	(79,932.14)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(59,379.10)	6,650.92	(66,030.02)	6,650.92	B241
1026	24164000	24164000 GRIR - Non-inventory	(526,686.51)	(350,652.17)	(176,034.34)	(350,652.17)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(288.00)	(164.00)	(124.00)	(164.00)	B241
1026	24172000	24172000 CFO Sales Tax	26,714,830.63	3,518,641.99	23,196,188.64	3,518,641.99	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(27,000,670.01)	(3,528,961.50)	(23,471,708.51)	(3,528,961.50)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(253,546.04)	(14,927.05)	(238,618.99)	(14,927.05)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(377,719.05)	(3,230.99)	(374,488.06)	(3,230.99)	B252
1026		Total: Other current liabilities	(3,062,453.12)	(1,050,368.80)	(2,012,084.32)	(1,050,368.80)	
1026		Total: Total Current Liabilities	(57,931,060.01)	(33,396,181.86)	(24,534,878.15)	(33,396,181.86)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	177,369.21	(217,383.00)	177,369.21	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,873,946.49)	563,502.35	(2,437,448.84)	563,502.35	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	6,835.37	(27,813.54)	6,835.37	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,030,674.77)	(513,074.12)	(517,600.65)	(513,074.12)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	7,920.36	(89,170.65)	7,920.36	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(387,347.47)	(316,071.58)	(71,275.89)	(316,071.58)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(14,442.62)	(8,123.20)	(6,319.42)	(8,123.20)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(1,810,056.24)	(1,451,519.53)	(358,536.71)	(1,451,519.53)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(887,149.63)	(429,739.10)	(457,410.53)	(429,739.10)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(18,955.87)	(12,801.06)	(6,154.81)	(12,801.06)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	377,719.05	3,230.99	374,488.06	3,230.99	B252
1026		Total: Customer Advances for construction	(5,787,096.29)	(1,972,470.31)	(3,814,625.98)	(1,972,470.31)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(26,470,625.34)	(2,376,910.00)	(24,093,715.34)	(2,376,910.00)	B283
1026		Total: Federal Deferred income taxes long-term	(26,488,293.34)	(2,376,910.00)	(24,111,383.34)	(2,376,910.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,523,499.94)	(813,748.00)	(6,709,751.94)	(813,748.00)	B283
1026		Total: State Deferred income taxes long-term	(7,523,499.94)	(813,748.00)	(6,709,751.94)	(813,748.00)	
1026		Total: Deferred income taxes	(34,011,793.28)	(3,190,658.00)	(30,821,135.28)	(3,190,658.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	485.80	(485.84)	485.80	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(25,654.00)	4,764.00	(30,418.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(88,127.00)	68,508.00	(156,635.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(113,781.04)	73,757.80	(187,538.84)	73,757.80	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,678,201.54	5,014,326.89	8,663,874.65	5,014,326.89	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,787,424.22	836,693.73	950,730.49	836,693.73	B1862
1026		Total: Reg liability - cost of removal	15,465,625.76	5,851,020.62	9,614,605.14	5,851,020.62	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(19,087,632.00)	4,556,034.00	(23,643,666.00)	4,556,034.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(229,218.75)	61,689.00	(290,907.75)	61,689.00	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	269,338.00	(72,499.00)	341,837.00	(72,499.00)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	125,098.12	(33,917.96)	159,016.08	(33,917.96)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	100.00	(100.11)	100.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,849.20)	10,574.00	(19,423.20)	10,574.00	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(28,619.19)	61,826.00	(90,445.19)	61,826.00	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,635,314.47)	1,090,209.72	(2,725,524.19)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	142,110.36	(142,110.34)	142,110.36	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,119,478.50)	(256,964.00)	(862,514.50)	(256,964.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(171,632.66)	(171,632.66)	-	(171,632.66)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	321,200.96	654,082.20	(332,881.24)	654,082.20	B253
1026		Total: Other regulatory liabilities	(22,430,907.78)	5,175,811.66	(27,606,719.44)	5,175,811.66	
1026		Total: Regulatory liabilities	(6,965,282.02)	11,026,832.28	(17,992,114.30)	11,026,832.28	
1026	26212000	26212000 Accrued Pension Expense	1,061,203.65	340,392.00	720,811.65	340,392.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,061,203.79	340,392.00	720,811.79	340,392.00	
1026	26221000	26221000 Accrued OPEB	1,725,974.15	1,036,700.00	689,274.15	1,036,700.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(126,282.00)	(30,435.00)	(95,847.00)	(30,435.00)	B253
1026		Total: Accrued postretirement benefit expense	1,599,692.15	1,006,265.00	593,427.15	1,006,265.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,764.14)	4,558.72	(7,322.86)	4,558.72	B224
1026		Total: Operating lease long-term liabilities	(2,764.14)	4,558.72	(7,322.86)	4,558.72	
1026	26580000	26580000 FIN 48 Reserve - Federal	15,544.09	8,818.00	6,726.09	8,818.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(165,536.13)	23,332.00	(188,868.13)	23,332.00	B265
1026		Total: Other tax liabilities	(149,992.04)	32,150.00	(182,142.04)	32,150.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,165.63	(2,165.63)	2,165.63	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	96.73	(96.73)	96.73	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	-	-	-	B253
1026		Total: Other long-term liabilities	-	2,262.36	(2,262.36)	2,262.36	
1026		Total: Other Deferred Credits	(149,992.04)	34,412.36	(184,404.40)	34,412.36	
1026		Total: Regulatory and other long-term liabilities	(44,369,812.87)	7,323,089.85	(51,692,902.72)	7,323,089.85	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(167,618.65)	(7,757,076.45)	(167,618.65)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	19,409.83	(1,312,214.26)	19,409.83	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	-	-	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,257,104.55)	(63,694.20)	(2,193,410.35)	(63,694.20)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,928.70)	(14,386.89)	(2,270,541.81)	(14,386.89)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(108,370.12)	-	(108,370.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(286,797.23)	(32,328.54)	(254,468.69)	(32,328.54)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(320,631.00)	(148,999.21)	(171,631.79)	(148,999.21)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(355,673.33)	(63,580.68)	(292,092.65)	(63,580.68)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(96.79)	-	(96.79)	-	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(41,845.46)	(12,820.49)	(29,024.97)	(12,820.49)	B271

1026	27206000	27206000 Accum Amort CIAC - Other	5,296,597.87	245,119.68	5,051,478.19	245,119.68	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,037,991.18	72,074.59	965,916.59	72,074.59	B272
		Total: Contributions in aid of construction					
		Total: CAPITAL AND LIABILITIES					
		Total: BALANCE SHEET					

Tennessee American Water Company
Trial Balance as of March 31, 2021

Company Code	Account Number	Description	March 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	680,575.63	21,009.64	659,565.99	21,009.64	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,167,647.82	371,955.66	6,795,692.16	371,955.66	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,631.53	72,361.79	18,512,269.74	72,361.79	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	39,655.52	4,000,309.91	39,655.52	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	43,544.59	724,195.97	43,544.59	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,124,711.56	179,518.56	4,945,193.00	179,518.56	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	570,051.58	198,869.24	371,182.34	198,869.24	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	28,039,867.56	933,896.59	27,105,970.97	933,896.59	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	733,007.27	14,067,069.97	733,007.27	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	149,437,658.83	7,053,603.55	142,384,055.28	7,053,603.55	B3314
1026	10133300	10133300 UPIS - Services	31,992,765.28	540,650.12	31,452,115.16	540,650.12	B3334
1026	10133410	10133410 UPIS - Meters	15,603,321.25	1,321,305.22	14,282,016.03	1,321,305.22	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,741,873.30	1,224,858.00	19,517,015.30	1,224,858.00	B3344
1026	10133500	10133500 UPIS - Hydrants	11,176,057.57	487,496.21	10,688,561.36	487,496.21	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,709,793.05	356,976.70	12,352,816.35	356,976.70	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	41,407.91	5,869,209.83	41,407.91	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	635,679.27	(110,154.15)	745,833.42	(110,154.15)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,016,114.98	149,721.12	1,866,393.86	149,721.12	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(647,426.78)	1,110,209.32	(647,426.78)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	11,427.30	(21,009.64)	32,436.94	(21,009.64)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	689,151.77	(1,850.88)	691,002.65	(1,850.88)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,832,559.34	7,306,698.86	4,525,860.48	7,306,698.86	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	794,696.47	83,117.73	711,578.74	83,117.73	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,315,304.26	(104,083.75)	1,419,388.01	(104,083.75)	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(31,721.85)	31,721.85	(31,721.85)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	39,570.27	-	39,570.27	-	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,644,100.70	1,603,108.17	40,992.53	1,603,108.17	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,045,363.67	(722,361.77)	2,767,725.44	(722,361.77)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,665,528.17	1,327,337.01	1,338,191.16	1,327,337.01	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	18,241,812.05	6,801,398.63	11,440,413.42	6,801,398.63	B3314
1026	10633300	10633300 CCNC Services	355,617.91	70,880.44	284,737.47	70,880.44	B3334
1026	10633410	10633410 CCNC Meters	2,750,384.51	1,787,161.64	963,222.87	1,787,161.64	B3344
1026	10633420	10633420 CCNC Meter Installations	767,487.03	(6,823.20)	774,310.23	(6,823.20)	B3344
1026	10633500	10633500 CCNC Hydrants	330,819.44	11,687.99	319,131.45	11,687.99	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,316,800.38	2,512,070.91	3,804,729.47	2,512,070.91	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,556,092.20	759,874.72	796,217.48	759,874.72	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	167,994.66	11,692.43	156,302.23	11,692.43	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,721.28)	8,425.87	(4,721.28)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	-	92,904.73	-	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(75,755.87)	134,586.03	(75,755.87)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(48,025.20)	98,666.63	(48,025.20)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	392,604,324.64	34,752,948.26	357,851,376.38	34,752,948.26	
1026	10700000	10700000 CWIP	4,769,571.60	(1,114,866.22)	5,884,437.82	(1,114,866.22)	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	(29,236.85)	(262,766.80)	233,529.95	(262,766.80)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	278.77	278.77	-	278.77	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	-	-	-	-	B105
1026		Total: Construction work in progress	4,718,049.64	(1,395,583.61)	6,113,633.25	(1,395,583.61)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(155,131,063.55)	(10,160,061.16)	(144,971,002.39)	(10,160,061.16)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,570,929.96)	(42,276.70)	(4,528,653.26)	(42,276.70)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	45,847,964.36	835,067.61	45,012,896.75	835,067.61	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(276.42)	(32,000.68)	(276.42)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(113,896,166.25)	(9,355,832.50)	(104,540,333.75)	(9,355,832.50)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	279,676,629.39	20,251,953.51	259,424,675.88	20,251,953.51	

1026		Total: Total Property Plant & Equipment	279,676,629.39	20,251,953.51	259,424,675.88	20,251,953.51	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	114.21	(723.85)	838.06	(723.85)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(18.44)	18.44	(18.44)	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(288,701.81)	(124,326.70)	(164,375.11)	(124,326.70)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	-	-	-	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(380.00)	380.00	(380.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(222,727.85)	(31,410.27)	(191,317.58)	(31,410.27)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	90,852.95	(67,662.01)	158,514.96	(67,662.01)	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	-	-	-	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	82,275.68	(14,942.11)	97,217.79	(14,942.11)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	457.19	267.67	189.52	267.67	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,233.43	4,832.33	401.10	4,832.33	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	-	-	-	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	-	-	-	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	-	-	-	-	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	125.23	125.23	-	125.23	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	(16.96)	16.96	(16.96)	B1312
1026		Total: Cash and cash equivalents	(330,370.97)	(234,255.11)	(96,115.86)	(234,255.11)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,483,432.33	(358,938.48)	3,842,370.81	(358,938.48)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(112.78)	(112.78)	-	(112.78)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	470,106.92	103,665.72	366,441.20	103,665.72	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	-	-	-	B141
1026		Total: Utility customer accounts receivable	3,953,426.47	(255,385.54)	4,208,812.01	(255,385.54)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	(166,616.58)	(277,658.60)	111,042.02	(277,658.60)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	218,536.16	175,071.03	43,465.13	175,071.03	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	54,052.27	(6,444.83)	60,497.10	(6,444.83)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(2,785.12)	2,785.12	(2,785.12)	B145
1026		Total: Receivable from affiliated companies	105,971.85	(111,817.52)	217,789.37	(111,817.52)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	564,399.19	47,236.77	517,162.42	47,236.77	B142
1026	14611000	14611000 Misc A/R - Manual	1,428.75	(178.95)	1,607.70	(178.95)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	62,348.39	(37,043.36)	99,391.75	(37,043.36)	B142
1026	14613000	14613000 Misc A/R - Employees	(113.64)	24.36	(138.00)	24.36	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	697,228.73	79,194.13	618,034.60	79,194.13	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(571,365.86)	(113,190.71)	(458,175.15)	(113,190.71)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(22,493.06)	(3,423.53)	(19,069.53)	(3,423.53)	B142
1026		Total: Allowance for uncollectible accounts	(593,858.92)	(116,614.24)	(477,244.68)	(116,614.24)	
1026		Total: Accounts receivable, net	4,162,768.13	(404,623.17)	4,567,391.30	(404,623.17)	
1026	14400000	14400000 Unbilled Utility Revenue	2,084,638.60	8,611.66	2,076,026.94	8,611.66	B173
1026		Total: Unbilled revenues	2,084,638.60	8,611.66	2,076,026.94	8,611.66	
1026	15110000	15110000 Inventory - Plant Material	836,914.51	(161,723.33)	998,637.84	(161,723.33)	B151
1026	15130000	15130000 Inventory - Chemicals	132,368.85	(18,781.51)	151,150.36	(18,781.51)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	35,636.08	23,266.70	12,369.38	23,266.70	B153
1026		Total: Materials and supplies	1,004,919.44	(157,238.14)	1,162,157.58	(157,238.14)	
1026	16410000	16410000 Other Special Deposits	16,000.00	-	16,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	234,841.47	144,348.24	90,493.23	144,348.24	B162
1026	16520000	16520000 Prepaid Insurance	267,593.36	52,883.48	214,709.88	52,883.48	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	153,760.18	(10,831.89)	164,592.07	(10,831.89)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	27,733.01	25,066.58	2,666.43	25,066.58	B162
1026	16550010	16550010 Prepaid Other - Global	8,459.86	(239,122.17)	247,582.03	(239,122.17)	B162
1026	16611000	16611000 Reg Asset-OCA tax	198,353.00	198,353.00	-	198,353.00	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	906,740.88	170,697.24	736,043.64	170,697.24	
1026		Total: Total Current Assets	7,828,696.08	(616,807.52)	8,445,503.60	(616,807.52)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	49,690.12	(20,075.22)	69,765.34	(20,075.22)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	202,359.55	(131,905.52)	334,265.07	(131,905.52)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(665,930.75)	(52,957.22)	(612,973.53)	(52,957.22)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(3,999,973.29)	(3,999,973.29)	-	(3,999,973.29)	B1862
1026		Total: Reg asset - income tax recovery	-	(4,932,117.08)	4,932,117.08	(4,932,117.08)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	12,250.74	(2,258.17)	14,508.91	(2,258.17)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,167,408.18	(25,632.20)	1,193,040.38	(25,632.20)	B181
1026		Total: Debt and preferred stock expense	1,179,658.92	(27,890.37)	1,207,549.29	(27,890.37)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	13,719,717.79	5,040,926.19	8,678,791.60	5,040,926.19	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	2,191,442.52	455,204.93	1,736,237.59	455,204.93	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(140,556.16)	140,556.16	(140,556.16)	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,750.01	9,750.01	-	9,750.01	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	207,904.73	(28,032.12)	235,936.85	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	3,077.32	29,800.39	3,077.32	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	673,655.25	673,655.25	-	673,655.25	B1861
1026	18689900	18689900 Reg Asset - Other	257,632.40	257,632.40	-	257,632.40	B1862
1026		Total: Other regulatory assets	17,092,980.41	6,271,657.82	10,821,322.59	6,271,657.82	
1026		Total: Regulatory assets	18,272,639.33	1,311,650.37	16,960,988.96	1,311,650.37	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,587.42	(5,583.68)	9,171.10	(5,583.68)	B1862
1026		Total: Operating lease right-of-use assets	3,587.42	(5,583.68)	9,171.10	(5,583.68)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	62,815.59	(799.16)	63,614.75	(799.16)	B181
1026		Total: Other long-term assets	62,815.59	(799.16)	63,614.75	(799.16)	

1026		Total: Total Regulatory and other long-term assets	18,339,042.34	1,305,267.53	17,033,774.81	1,305,267.53	
1026		Total: ASSETS	305,844,367.81	20,940,413.52	284,903,954.29	20,940,413.52	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,606,964.07)	(21,684.35)	(41,585,279.72)	(21,684.35)	B211
1026		Total: Paid-in capital	(41,606,964.07)	(21,684.35)	(41,585,279.72)	(21,684.35)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,282,092.66)	(1,518,730.10)	(93,763,362.56)	(1,518,730.10)	
1026		Total: Total Equity	(95,282,092.66)	(1,518,730.10)	(93,763,362.56)	(1,518,730.10)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	297,355.12	(7,863.22)	305,218.34	(7,863.22)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	(4,000,000.00)	(78,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(87,682,965.92)	(4,007,863.22)	(83,675,102.70)	(4,007,863.22)	
1026		Total: Total Long-term debt	(87,682,965.92)	(4,007,863.22)	(83,675,102.70)	(4,007,863.22)	
1026		Total: Total Capitalization	(182,965,058.58)	(5,526,593.32)	(177,438,465.26)	(5,526,593.32)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	-	-	-	B234
1026		Total: Current - Term Loans	-	-	-	-	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(39,192,947.18)	(20,611,986.56)	(18,580,960.62)	(20,611,986.56)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	19,887.48	18,299.30	1,588.18	18,299.30	B234
1026	23121002	23121002 IHC Clearing - Incoming Payment	-	-	-	-	B234
1026		Total: In-House Cash Center	(39,173,059.70)	(20,593,687.26)	(18,579,372.44)	(20,593,687.26)	
1026		Total: Short-term debt	(39,173,059.70)	(20,593,687.26)	(18,579,372.44)	(20,593,687.26)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,216,484.18)	(279,452.21)	(937,031.97)	(279,452.21)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(333,905.53)	(289,287.17)	(44,618.36)	(289,287.17)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(21,102.53)	(13,744.41)	(7,358.12)	(13,744.41)	B231
1026	23430000	23430000 A/P - Miscellaneous	(56,000.00)	(37,000.00)	(19,000.00)	(37,000.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(62,552.84)	(36,250.46)	(26,302.38)	(36,250.46)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(23,277.96)	(9,758.85)	(13,519.11)	(9,758.85)	B231
1026	23431000	23431000 A/P - Misc Global	(76,672.26)	(31,195.60)	(45,476.66)	(31,195.60)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,785,351.80)	1,668,619.79	(3,453,971.59)	1,668,619.79	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(110,447.81)	(33,713.40)	(76,734.41)	(33,713.40)	B231
1026		Total: Accounts payable external	(3,685,794.91)	938,217.69	(4,624,012.60)	938,217.69	
1026	23510000	23510000 A/P Associated Companies	166,495.29	166,901.10	(405.81)	166,901.10	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	765,147.13	41,879.29	723,267.84	41,879.29	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(961,854.34)	(16,171.28)	(945,683.06)	(16,171.28)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(30,211.92)	192,609.11	(222,821.03)	192,609.11	
1026		Total: Accounts payable	(3,716,006.83)	1,130,826.80	(4,846,833.63)	1,130,826.80	
1026	23621000	23621000 Accrued FIT - Current Year	(50,999.00)	(41,204.97)	(9,794.03)	(41,204.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(51,090.66)	(41,297.00)	(9,793.66)	(41,297.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(16,649.00)	453,005.78	(469,654.78)	453,005.78	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	283,850.22	1,039,643.47	283,850.22	B23612
1026		Total: Accrued state income tax	1,306,844.69	736,856.00	569,988.69	736,856.00	
1026	23652100	23652100 Accrued Tax - FICA	(26,374.12)	10,794.26	(37,168.38)	10,794.26	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,206,352.06)	144,274.47	(1,350,626.53)	144,274.47	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(4,011.28)	375.54	(4,386.82)	375.54	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(868,933.00)	(78,488.61)	(790,444.39)	(78,488.61)	B23611
1026		Total: Other accrued taxes	(2,105,670.46)	76,955.66	(2,182,626.12)	76,955.66	
1026		Total: Taxes accrued, including income taxes	(849,916.43)	772,514.66	(1,622,431.09)	772,514.66	
1026	23720000	23720000 Interest Accrued - LTD	(37,240.00)	-	(37,240.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(657,556.57)	(57,500.00)	(600,056.57)	(57,500.00)	B2371
1026		Total: Interest accrued	(694,796.57)	(57,500.00)	(637,296.57)	(57,500.00)	
1026	24120000	24120000 Accrued Vacation Pay	(198,353.00)	(57,796.84)	(140,556.16)	(57,796.84)	B241
1026	24120200	24120200 Accrued Power	(153,221.93)	(15,496.66)	(137,725.27)	(15,496.66)	B241
1026	24120300	24120300 Accrued Legal	(74,235.21)	(12,020.21)	(62,215.00)	(12,020.21)	B241
1026	24120600	24120600 Accrued Wages	(226,244.36)	(34,818.41)	(191,425.95)	(34,818.41)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(6,950.00)	(3,800.00)	(3,150.00)	(3,800.00)	B241
1026	24120700	24120700 Accrued Insurance	(48,925.84)	(31,898.34)	(17,027.50)	(31,898.34)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(46,306.99)	(3,850.59)	(42,456.40)	(3,850.59)	B241
1026	24121100	24121100 Accrued Retiree Medical	(8,100.00)	(750.00)	(7,350.00)	(750.00)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(10,044.55)	10,796.12	(20,840.67)	10,796.12	B241
1026	24121300	24121300 Accrued Health Savings Account	-	-	-	-	B241
1026	24121400	24121400 Accrued Bank Fees	(16,363.01)	(3,541.37)	(12,821.64)	(3,541.37)	B241
1026	24122500	24122500 Refund Rates Under Bond	(240,070.43)	(240,070.43)	-	(240,070.43)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(7,475.54)	6,938.97	(14,414.51)	6,938.97	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(132,525.89)	(21,683.99)	(110,841.90)	(21,683.99)	B241
1026	24126200	24126200 Accrued Paving	-	31,747.00	(31,747.00)	31,747.00	B241
1026	24126500	24126500 Accrued Audit Fees	-	6,786.00	(6,786.00)	6,786.00	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,334.47)	(72.78)	(1,261.69)	(72.78)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	19,077.34	(19,077.34)	19,077.34	B241
1026	24142008	24142008 WH PR - Garnishments	-	-	-	-	B241

1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(4,437.94)	(1,187.66)	(3,250.28)	(1,187.66)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(898.97)	1,097.29	(1,996.26)	1,097.29	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(125,184.25)	(18,437.70)	(106,746.55)	(18,437.70)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(51,164.11)	25,071.70	(76,235.81)	25,071.70	B241
1026	24164000	24164000 GRIR - Non-inventory	(536,271.69)	(378,148.07)	(158,123.62)	(378,148.07)	B241
1026	24165000	24165000 GRIR - Freight	-	-	-	-	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(346.00)	(160.00)	(186.00)	(160.00)	B241
1026	24172000	24172000 CFO Sales Tax	27,000,294.47	3,529,182.59	23,471,111.88	3,529,182.59	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(27,280,701.96)	(3,510,550.10)	(23,770,151.86)	(3,510,550.10)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	1,076.59	1,076.59	-	1,076.59	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(470,106.92)	(103,665.72)	(366,441.20)	(103,665.72)	B241
1026	25299900	25299900 Advances for Construction - Current	(442,712.88)	(56,020.79)	(386,692.09)	(56,020.79)	B252
1026		Total: Other current liabilities	(3,093,195.29)	(878,846.59)	(2,214,348.70)	(878,846.59)	
1026		Total: Total Current Liabilities	(47,526,974.82)	(19,626,692.39)	(27,900,282.43)	(19,626,692.39)	
1026	25211000	25211000 Advances for Construction - NT Mains	(40,013.79)	(40,013.79)	-	(40,013.79)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,873,946.49)	524,779.43	(2,398,725.92)	524,779.43	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,978.17)	6,835.37	(27,813.54)	6,835.37	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	(15,181.92)	15,181.92	(15,181.92)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,716,316.90)	(1,202,329.38)	(513,987.52)	(1,202,329.38)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	7,920.36	(89,170.65)	7,920.36	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,878.22)	(313,602.33)	(71,275.89)	(313,602.33)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,345.61)	(16,176.74)	(6,168.87)	(16,176.74)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(454,226.00)	408,665.92	(862,891.92)	408,665.92	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,572,791.76)	(1,118,994.37)	(453,797.39)	(1,118,994.37)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,858.86)	(20,854.60)	(6,004.26)	(20,854.60)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	442,712.88	56,020.79	386,692.09	56,020.79	B252
1026		Total: Customer Advances for construction	(5,750,893.21)	(1,722,931.26)	(4,027,961.95)	(1,722,931.26)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(26,808,291.34)	(2,550,119.00)	(24,258,172.34)	(2,550,119.00)	B283
1026		Total: Federal Deferred income taxes long-term	(26,825,959.34)	(2,550,119.00)	(24,275,840.34)	(2,550,119.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,567,477.94)	(781,901.00)	(6,785,576.94)	(781,901.00)	B283
1026		Total: State Deferred income taxes long-term	(7,567,477.94)	(781,901.00)	(6,785,576.94)	(781,901.00)	
1026		Total: Deferred income taxes	(34,393,437.28)	(3,332,020.00)	(31,061,417.28)	(3,332,020.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	437.22	(437.26)	437.22	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(25,257.00)	4,764.00	(30,021.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(82,418.00)	68,508.00	(150,926.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(107,675.04)	73,709.22	(181,384.26)	73,709.22	
1026	25700000	25700000 Reg Liab - Cost of Removal	-	-	-	-	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	-	-	-	-	B1862
1026		Total: Reg liability - cost of removal	-	-	-	-	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(18,878,147.00)	4,765,519.00	(23,643,666.00)	4,765,519.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(228,615.34)	61,070.41	(289,685.75)	61,070.41	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	268,628.42	(71,771.58)	340,400.00	(71,771.58)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	124,758.85	(33,570.15)	158,329.00	(33,570.15)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	90.00	(90.11)	90.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,935.80)	10,233.40	(19,169.20)	10,233.40	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(29,161.29)	57,982.90	(87,144.19)	57,982.90	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	3,999,973.29	3,999,973.29	-	3,999,973.29	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,544,463.66)	1,090,209.72	(2,634,673.38)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	-	142,110.34	(142,110.34)	142,110.34	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,158,596.50)	(296,082.00)	(862,514.50)	(296,082.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(182,391.42)	(182,391.42)	-	(182,391.42)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	-	340,425.47	(340,425.47)	340,425.47	B253
1026		Total: Other regulatory liabilities	(18,502,750.56)	9,017,999.38	(27,520,749.94)	9,017,999.38	
1026		Total: Regulatory liabilities	(18,502,750.56)	9,017,999.38	(27,520,749.94)	9,017,999.38	
1026	26212000	26212000 Accrued Pension Expense	1,086,510.65	378,524.00	707,986.65	378,524.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,086,510.79	378,524.00	707,986.79	378,524.00	
1026	26221000	26221000 Accrued OPEB	1,821,686.15	1,045,962.00	775,724.15	1,045,962.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(128,932.00)	(29,540.00)	(99,392.00)	(29,540.00)	B253
1026		Total: Accrued postretirement benefit expense	1,692,754.15	1,016,422.00	676,332.15	1,016,422.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,688.45)	4,486.39	(7,174.84)	4,486.39	B224
1026		Total: Operating lease long-term liabilities	(2,688.45)	4,486.39	(7,174.84)	4,486.39	
1026	26580000	26580000 FIN 48 Reserve - Federal	16,628.09	4,698.00	11,930.09	4,698.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(170,698.13)	32,621.00	(203,319.13)	32,621.00	B265
1026		Total: Other tax liabilities	(154,070.04)	37,319.00	(191,389.04)	37,319.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,484.86	(2,484.86)	2,484.86	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	886.73	(886.73)	886.73	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	-	-	-	B253
1026		Total: Other long-term liabilities	-	3,371.59	(3,371.59)	3,371.59	
1026		Total: Other Deferred Credits	(154,070.04)	40,690.59	(194,760.63)	40,690.59	
1026		Total: Regulatory and other long-term liabilities	(56,132,249.64)	5,476,880.32	(61,609,129.96)	5,476,880.32	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(170,381.65)	(7,754,313.45)	(170,381.65)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	(163.88)	(1,292,640.55)	(163.88)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	(3,454.60)	3,454.60	(3,454.60)	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,267,284.49)	(73,781.38)	(2,193,503.11)	(73,781.38)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(9,083.31)	(8,525.00)	(9,083.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,161.33)	(13,619.52)	(2,270,541.81)	(13,619.52)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(291,989.68)	(30,011.49)	(261,978.19)	(30,011.49)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(300,137.00)	(87,849.95)	(212,287.05)	(87,849.95)	B271

1026	27141000	27141000 CIAC-Taxable - Mains FIT	(365,087.07)	(72,901.66)	(292,185.41)	(72,901.66)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(38,554.33)	(7,019.86)	(31,534.47)	(7,019.86)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,317,079.05	245,259.75	5,071,819.30	245,259.75	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,044,127.66	72,316.50	971,811.16	72,316.50	B272
1026		Total: Contributions in aid of construction	(18,027,988.19)	(155,493.69)	(17,872,494.50)	(155,493.69)	
1026		Total: CAPITAL AND LIABILITIES	(304,652,271.23)	(19,831,899.08)	(284,820,372.15)	(19,831,899.08)	
1026		Total: BALANCE SHEET	1,192,096.58	1,108,514.44	83,582.14	1,108,514.44	

Tennessee American Water Company
Trial Balance as of April 30, 2021

Company Code	Account Number	Description	April 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	32,233.17	659,565.99	32,233.17	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,157,694.45	362,002.29	6,795,692.16	362,002.29	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,110.32	71,840.58	18,512,269.74	71,840.58	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	39,655.52	4,000,309.91	39,655.52	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	11,822.74	755,917.82	11,822.74	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,168,515.10	225,664.37	4,942,850.73	225,664.37	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	584,493.97	213,311.63	371,182.34	213,311.63	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,350,355.59	244,710.15	27,105,645.44	244,710.15	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	733,007.27	14,067,069.97	733,007.27	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	150,053,794.98	7,666,237.87	142,387,557.11	7,666,237.87	B3314
1026	10133300	10133300 UPIS - Services	32,030,235.00	583,407.50	31,446,827.50	583,407.50	B3334
1026	10133410	10133410 UPIS - Meters	15,668,153.03	1,386,266.92	14,281,886.11	1,386,266.92	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,800,113.10	1,287,154.65	19,512,958.45	1,287,154.65	B3344
1026	10133500	10133500 UPIS - Hydrants	11,258,541.91	576,921.67	10,681,620.24	576,921.67	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,746,810.54	393,994.19	12,352,816.35	393,994.19	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	63,762.13	5,846,855.61	63,762.13	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	635,679.27	(110,154.15)	745,833.42	(110,154.15)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	(2,284.20)	288,867.33	(2,284.20)	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,016,114.98	129,690.17	1,886,424.81	129,690.17	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(647,426.78)	1,110,209.32	(647,426.78)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(27,908.03)	32,436.94	(27,908.03)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	689,151.77	(6,374.61)	695,526.38	(6,374.61)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,852,561.13	7,155,460.12	4,697,101.01	7,155,460.12	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	796,096.69	81,743.36	714,353.33	81,743.36	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,318,331.27	38,714.55	1,279,616.72	38,714.55	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	-	-	-	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	-	(58,447.55)	58,447.55	(58,447.55)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,680,758.60	1,636,147.87	44,610.73	1,636,147.87	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,045,379.22	(799,116.51)	2,844,495.73	(799,116.51)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,652,064.53	1,313,510.20	1,338,554.33	1,313,510.20	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	18,171,648.60	6,564,478.74	11,607,169.86	6,564,478.74	B3314
1026	10633300	10633300 CCNC Services	314,100.44	31,449.34	282,651.10	31,449.34	B3334
1026	10633410	10633410 CCNC Meters	2,746,622.35	1,783,707.48	962,914.87	1,783,707.48	B3344
1026	10633420	10633420 CCNC Meter Installations	767,564.45	(22,896.66)	790,461.11	(22,896.66)	B3344
1026	10633500	10633500 CCNC Hydrants	285,914.38	(63,336.84)	349,251.22	(63,336.84)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,302,324.99	2,497,300.15	3,805,024.84	2,497,300.15	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,271,945.84	418,078.10	853,867.74	418,078.10	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	180,751.36	20,253.50	160,497.86	20,253.50	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,721.28)	8,425.87	(4,721.28)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	-	92,904.73	-	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(55,863.54)	114,693.70	(55,863.54)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(45,752.30)	96,393.73	(45,752.30)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	392,425,021.23	34,202,544.39	358,222,476.84	34,202,544.39	
1026	10700000	10700000 CWIP	5,527,755.41	(1,859,497.61)	7,387,253.02	(1,859,497.61)	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	28,735.27	(143,593.10)	172,328.37	(143,593.10)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	278.77	278.77	-	278.77	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	-	-	-	-	B105
1026		Total: Construction work in progress	5,534,205.57	(2,021,041.30)	7,555,246.87	(2,021,041.30)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(155,978,431.36)	(10,235,155.48)	(145,743,275.88)	(10,235,155.48)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,571,156.51)	(42,049.45)	(4,529,107.06)	(42,049.45)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	46,554,009.95	1,499,390.98	45,054,618.97	1,499,390.98	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(184.28)	(32,092.82)	(184.28)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	11,714.17	(11,714.17)	11,714.17	B1101
1026		Total: Accumulated depreciation/amortization	(114,037,715.02)	(8,766,284.06)	(105,271,430.96)	(8,766,284.06)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	280,171,933.14	19,665,640.39	260,506,292.75	19,665,640.39	

1026		Total: Total Property Plant & Equipment	280,171,933.14	19,665,640.39	260,506,292.75	19,665,640.39	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	(6,844.38)	6,844.38	(6,844.38)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(19.13)	19.13	(19.13)	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(224,927.58)	(51,832.32)	(173,095.26)	(51,832.32)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	-	-	-	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	(380.00)	380.00	(380.00)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(232,590.00)	(35,086.45)	(197,503.55)	(35,086.45)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	175,212.63	(42,267.17)	217,479.80	(42,267.17)	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	-	-	-	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	98,304.79	4,214.96	94,089.83	4,214.96	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	272.94	156.68	116.26	156.68	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,316.80	(1,344.90)	5,661.70	(1,344.90)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	206.20	206.20	-	206.20	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(409.13)	409.13	(409.13)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(239.00)	(121.80)	(117.20)	(121.80)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	86.93	68.40	18.53	68.40	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(177,356.29)	(133,659.04)	(43,697.25)	(133,659.04)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,208,459.81	98,534.56	4,109,925.25	98,534.56	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(3,317.97)	392.46	(3,710.43)	392.46	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	(58.60)	58.60	(58.60)	B141
1026		Total: Utility customer accounts receivable	4,205,141.84	98,868.42	4,106,273.42	98,868.42	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(111,042.02)	111,042.02	(111,042.02)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	174,744.52	50,144.61	124,599.91	50,144.61	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	12,292.38	(19,815.74)	32,108.12	(19,815.74)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(886.73)	886.73	(886.73)	B145
1026		Total: Receivable from affiliated companies	187,036.90	(81,599.88)	268,636.78	(81,599.88)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	741,936.31	224,905.35	517,030.96	224,905.35	B142
1026	14611000	14611000 Misc A/R - Manual	1,428.75	(178.37)	1,607.12	(178.37)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	64,998.39	810.05	64,188.34	810.05	B142
1026	14613000	14613000 Misc A/R - Employees	-	138.00	(138.00)	138.00	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	877,529.49	294,830.34	582,699.15	294,830.34	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(544,024.32)	(88,166.62)	(455,857.70)	(88,166.62)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(22,493.06)	(3,423.53)	(19,069.53)	(3,423.53)	B142
1026		Total: Allowance for uncollectible accounts	(566,517.38)	(91,590.15)	(474,927.23)	(91,590.15)	
1026		Total: Accounts receivable, net	4,703,190.85	220,508.73	4,482,682.12	220,508.73	
1026	14400000	14400000 Unbilled Utility Revenue	1,923,452.02	(58,085.61)	1,981,537.63	(58,085.61)	B173
1026		Total: Unbilled revenues	1,923,452.02	(58,085.61)	1,981,537.63	(58,085.61)	
1026	15110000	15110000 Inventory - Plant Material	826,592.58	(23,084.45)	849,677.03	(23,084.45)	B151
1026	15130000	15130000 Inventory - Chemicals	145,575.42	(19,438.06)	165,013.48	(19,438.06)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	12,666.86	(21,957.70)	34,624.56	(21,957.70)	B153
1026		Total: Materials and supplies	984,834.86	(64,480.21)	1,049,315.07	(64,480.21)	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	156,560.97	96,232.16	60,328.81	96,232.16	B162
1026	16520000	16520000 Prepaid Insurance	308,172.20	59,199.87	248,972.33	59,199.87	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	136,675.72	(9,803.17)	146,478.89	(9,803.17)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	24,373.74	12,099.93	12,273.81	12,099.93	B162
1026	16550010	16550010 Prepaid Other - Global	(804.15)	(248,515.04)	247,710.89	(248,515.04)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	639,978.48	(91,786.25)	731,764.73	(91,786.25)	
1026		Total: Total Current Assets	8,074,099.92	(127,502.38)	8,201,602.30	(127,502.38)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	49,690.12	(20,075.22)	69,765.34	(20,075.22)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	196,067.71	(130,628.36)	326,696.07	(130,628.36)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(670,148.30)	(53,107.00)	(617,041.30)	(53,107.00)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	3,989,463.90	(931,016.41)	4,920,480.31	(931,016.41)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	12,062.65	(2,258.08)	14,320.73	(2,258.08)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,161,736.20	(60,696.64)	1,222,432.84	(60,696.64)	B181
1026		Total: Debt and preferred stock expense	1,173,798.85	(62,954.72)	1,236,753.57	(62,954.72)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	316,368.00	70,672.84	245,695.16	70,672.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,666.68	9,666.68	-	9,666.68	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	205,568.72	(28,032.12)	233,600.84	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	1,914.22	30,963.49	1,914.22	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	564,081.91	564,081.91	-	564,081.91	B1861
1026	18689900	18689900 Reg Asset - Other	-	-	-	-	B1862
1026		Total: Other regulatory assets	1,128,563.02	618,303.53	510,259.49	618,303.53	
1026		Total: Regulatory assets	6,291,825.77	(375,667.60)	6,667,493.37	(375,667.60)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,513.28	(5,489.35)	9,002.63	(5,489.35)	B1862
1026		Total: Operating lease right-of-use assets	3,513.28	(5,489.35)	9,002.63	(5,489.35)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	61,506.93	(15,703.92)	77,210.85	(15,703.92)	B181
1026		Total: Other long-term assets	61,506.93	(15,703.92)	77,210.85	(15,703.92)	

1026		Total: Total Regulatory and other long-term assets	6,356,845.98	(396,860.87)	6,753,706.85	(396,860.87)	
1026		Total: ASSETS	294,602,879.04	19,141,277.14	275,461,601.90	19,141,277.14	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,606,964.07)	(21,684.35)	(41,585,279.72)	(21,684.35)	B211
1026		Total: Paid-in capital	(41,606,964.07)	(21,684.35)	(41,585,279.72)	(21,684.35)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,282,092.66)	(1,518,730.10)	(93,763,362.56)	(1,518,730.10)	
1026		Total: Total Equity	(95,282,092.66)	(1,518,730.10)	(93,763,362.56)	(1,518,730.10)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	296,012.36	(16,113.12)	312,125.48	(16,113.12)	B221
1026	22115000	22115000 Bonds - Interco	(82,280,321.04)	-	(82,280,321.04)	-	B221
1026		Total: Long-term debt	(87,684,308.68)	(16,113.12)	(87,668,195.56)	(16,113.12)	
1026		Total: Total Long-term debt	(87,684,308.68)	(16,113.12)	(87,668,195.56)	(16,113.12)	
1026		Total: Total Capitalization	(182,966,401.34)	(1,534,843.22)	(181,431,558.12)	(1,534,843.22)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	-	-	-	B234
1026		Total: Current - Term Loans	-	-	-	-	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(38,934,515.03)	(23,979,734.23)	(14,954,780.80)	(23,979,734.23)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(44,153.13)	(42,214.91)	(1,938.22)	(42,214.91)	B234
1026	23121002	23121002 IHC Clearing - Incoming Payment	(1,505.22)	(1,505.22)	-	(1,505.22)	B234
1026		Total: In-House Cash Center	(38,980,173.38)	(24,023,454.36)	(14,956,719.02)	(24,023,454.36)	
1026		Total: Short-term debt	(38,980,173.38)	(24,023,454.36)	(14,956,719.02)	(24,023,454.36)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,095,714.57)	293,437.15	(1,389,151.72)	293,437.15	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(227,092.35)	(82,407.96)	(144,684.39)	(82,407.96)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(11,508.76)	(3,396.73)	(8,112.03)	(3,396.73)	B231
1026	23430000	23430000 A/P - Miscellaneous	5,276.15	32,318.15	(27,042.00)	32,318.15	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(88,745.02)	8,486.85	(97,231.87)	8,486.85	B231
1026	23430700	23430700 A/P - Pcard Accrual	(12,614.49)	310.52	(12,925.01)	310.52	B231
1026	23431000	23431000 A/P - Misc Global	(63,687.67)	3,786.68	(67,474.35)	3,786.68	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,958,857.31)	1,061,290.19	(3,020,147.50)	1,061,290.19	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(455,650.59)	195,276.88	(650,927.47)	195,276.88	B231
1026		Total: Accounts payable external	(3,908,594.61)	1,509,101.73	(5,417,696.34)	1,509,101.73	
1026	23510000	23510000 A/P Associated Companies	(3,074.61)	128.69	(3,203.30)	128.69	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	907,802.07	22,616.11	885,185.96	22,616.11	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(839,604.70)	(69,501.94)	(770,102.76)	(69,501.94)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	65,122.76	(46,757.14)	111,879.90	(46,757.14)	
1026		Total: Accounts payable	(3,843,471.85)	1,462,344.59	(5,305,816.44)	1,462,344.59	
1026	23621000	23621000 Accrued FIT - Current Year	(83,624.00)	(91,614.97)	7,990.97	(91,614.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(83,715.66)	(91,707.00)	7,991.34	(91,707.00)	
1026	23631000	23631000 Accrued SIT - Current Year	-	469,654.78	(469,654.78)	469,654.78	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	283,850.22	1,039,643.47	283,850.22	B23612
1026		Total: Accrued state income tax	1,323,493.69	753,505.00	569,988.69	753,505.00	
1026	23652100	23652100 Accrued Tax - FICA	(34,106.23)	10,306.76	(44,412.99)	10,306.76	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,506,881.19)	146,102.71	(1,652,983.90)	146,102.71	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,698.28)	2,200.58	(5,898.86)	2,200.58	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(926,933.00)	(83,488.61)	(843,444.39)	(83,488.61)	B23611
1026		Total: Other accrued taxes	(2,471,618.70)	75,121.44	(2,546,740.14)	75,121.44	
1026		Total: Taxes accrued, including income taxes	(1,231,840.67)	736,919.44	(1,968,760.11)	736,919.44	
1026	23720000	23720000 Interest Accrued - LTD	(74,480.00)	-	(74,480.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(863,015.89)	(62,483.33)	(800,532.56)	(62,483.33)	B2371
1026		Total: Interest accrued	(937,495.89)	(62,483.33)	(875,012.56)	(62,483.33)	
1026	24120000	24120000 Accrued Vacation Pay	(316,368.00)	(70,672.84)	(245,695.16)	(70,672.84)	B241
1026	24120200	24120200 Accrued Power	(147,750.67)	(10,048.57)	(137,702.10)	(10,048.57)	B241
1026	24120300	24120300 Accrued Legal	(44,927.95)	6,535.15	(51,463.10)	6,535.15	B241
1026	24120600	24120600 Accrued Wages	(287,279.86)	(37,048.07)	(250,231.79)	(37,048.07)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(6,950.00)	(2,750.00)	(4,200.00)	(2,750.00)	B241
1026	24120700	24120700 Accrued Insurance	(76,399.47)	(43,830.10)	(32,569.37)	(43,830.10)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(10,790.57)	(903.38)	(9,887.19)	(903.38)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(12,458.32)	(1,187.13)	(11,271.19)	(1,187.13)	B241
1026	24121300	24121300 Accrued Health Savings Account	-	-	-	-	B241
1026	24121400	24121400 Accrued Bank Fees	(17,642.96)	1,859.73	(19,502.69)	1,859.73	B241
1026	24121800	24121800 Accrued Severance	(38,008.69)	(38,008.69)	-	(38,008.69)	B241
1026	24122500	24122500 Refund Rates Under Bond	(210,084.82)	(210,084.82)	-	(210,084.82)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(9,203.29)	(1,311.48)	(7,891.81)	(1,311.48)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(174,202.09)	(26,412.99)	(147,789.10)	(26,412.99)	B241
1026	24126200	24126200 Accrued Paving	(2,763.00)	12,409.00	(15,172.00)	12,409.00	B241
1026	24126500	24126500 Accrued Audit Fees	-	-	-	-	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,342.08)	(71.54)	(1,270.54)	(71.54)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	-	-	-	B241

1026	24142008	24142008 WH PR - Garnishments	-	274.62	(274.62)	274.62	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(8,940.04)	(2,404.93)	(6,535.11)	(2,404.93)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(900.66)	1,075.41	(1,976.07)	1,075.41	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(145,698.34)	(96,269.78)	(49,428.56)	(96,269.78)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(27,705.91)	68,053.84	(95,759.75)	68,053.84	B241
1026	24164000	24164000 GRIR - Non-inventory	(80,762.86)	(16,636.14)	(64,126.72)	(16,636.14)	B241
1026	24165000	24165000 GRIR - Freight	-	-	-	-	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(404.00)	(157.00)	(247.00)	(157.00)	B241
1026	24172000	24172000 CFO Sales Tax	27,278,591.52	3,509,050.52	23,769,541.00	3,509,050.52	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(27,617,560.44)	(3,509,678.92)	(24,107,881.52)	(3,509,678.92)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(524,844.31)	(49,581.74)	(475,262.57)	(49,581.74)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(442,712.88)	(56,020.79)	(386,692.09)	(56,020.79)	B252
1026		Total: Other current liabilities	(2,966,088.32)	(590,471.17)	(2,375,617.15)	(590,471.17)	
1026		Total: Total Current Liabilities	(47,959,070.11)	(22,477,144.83)	(25,481,925.28)	(22,477,144.83)	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	(25,848.52)	-	(25,848.52)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,873,946.49)	444,091.59	(2,318,038.08)	444,091.59	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,034.66)	7,778.88	(27,813.54)	7,778.88	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,680,243.62)	(960,661.29)	(719,582.33)	(960,661.29)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	8,176.65	(89,426.94)	8,176.65	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,878.22)	(313,602.33)	(71,275.89)	(313,602.33)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,345.61)	(16,558.34)	(5,787.27)	(16,558.34)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(635,739.00)	65,358.58	(701,097.58)	65,358.58	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,572,791.76)	(1,111,428.72)	(461,363.04)	(1,111,428.72)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,858.86)	(20,117.79)	(6,741.07)	(20,117.79)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	442,712.88	56,020.79	386,692.09	56,020.79	B252
1026		Total: Customer Advances for construction	(5,881,224.15)	(1,866,790.50)	(4,014,433.65)	(1,866,790.50)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(26,899,555.34)	(2,491,248.00)	(24,408,307.34)	(2,491,248.00)	B283
1026		Total: Federal Deferred income taxes long-term	(26,917,223.34)	(2,491,248.00)	(24,425,975.34)	(2,491,248.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,678,813.94)	(848,628.00)	(6,830,185.94)	(848,628.00)	B283
1026		Total: State Deferred income taxes long-term	(7,678,813.94)	(848,628.00)	(6,830,185.94)	(848,628.00)	
1026		Total: Deferred income taxes	(34,596,037.28)	(3,339,876.00)	(31,256,161.28)	(3,339,876.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	388.64	(388.68)	388.64	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(24,860.00)	4,764.00	(29,624.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(76,709.00)	68,508.00	(145,217.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(101,569.04)	73,660.64	(175,229.68)	73,660.64	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,784,977.52	5,103,982.54	8,680,994.98	5,103,982.54	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,555,244.11	(209,500.12)	2,764,744.23	(209,500.12)	B1862
1026		Total: Reg liability - cost of removal	16,340,221.63	4,894,482.42	11,445,739.21	4,894,482.42	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(18,670,792.00)	4,972,874.00	(23,643,666.00)	4,972,874.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(227,599.53)	60,864.22	(288,463.75)	60,864.22	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	267,433.90	(71,529.10)	338,963.00	(71,529.10)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	124,187.70	(33,454.22)	157,641.92	(33,454.22)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	80.00	(80.11)	80.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,795.33)	10,119.87	(18,915.20)	10,119.87	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(27,141.33)	56,701.86	(83,843.19)	56,701.86	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,453,612.85)	1,090,209.72	(2,543,822.57)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	142,110.36	(142,110.34)	142,110.36	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,197,714.50)	(335,200.00)	(862,514.50)	(335,200.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(182,391.42)	(182,391.42)	-	(182,391.42)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	368,830.86	712,449.25	(343,618.39)	712,449.25	B253
1026		Total: Other regulatory liabilities	(21,873,394.59)	5,557,034.54	(27,430,429.13)	5,557,034.54	
1026		Total: Regulatory liabilities	(5,533,172.96)	10,451,516.96	(15,984,689.92)	10,451,516.96	
1026	26212000	26212000 Accrued Pension Expense	1,111,817.65	416,656.00	695,161.65	416,656.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,111,817.79	416,656.00	695,161.79	416,656.00	
1026	26221000	26221000 Accrued OPEB	1,917,398.15	1,055,224.00	862,174.15	1,055,224.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(131,582.00)	(28,645.00)	(102,937.00)	(28,645.00)	B253
1026		Total: Accrued postretirement benefit expense	1,785,816.15	1,026,579.00	759,237.15	1,026,579.00	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,612.62)	4,413.94	(7,026.56)	4,413.94	B224
1026		Total: Operating lease long-term liabilities	(2,612.62)	4,413.94	(7,026.56)	4,413.94	
1026	26580000	26580000 FIN 48 Reserve - Federal	16,628.09	4,698.00	11,930.09	4,698.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(170,698.13)	32,621.00	(203,319.13)	32,621.00	B265
1026		Total: Other tax liabilities	(154,070.04)	37,319.00	(191,389.04)	37,319.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,788.14	(2,788.14)	2,788.14	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	886.73	(886.73)	886.73	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	-	-	-	B253
1026		Total: Other long-term liabilities	-	3,674.87	(3,674.87)	3,674.87	
1026		Total: Other Deferred Credits	(154,070.04)	40,993.87	(195,063.91)	40,993.87	
1026		Total: Regulatory and other long-term liabilities	(43,371,052.15)	6,807,153.91	(50,178,206.06)	6,807,153.91	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(212,169.40)	(7,712,525.70)	(212,169.40)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	(163.88)	(1,292,640.55)	(163.88)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	-	-	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,267,284.49)	(72,671.46)	(2,194,613.03)	(72,671.46)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(6,320.31)	(11,288.00)	(6,320.31)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,161.33)	(13,619.52)	(2,270,541.81)	(13,619.52)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(291,989.68)	(18,364.47)	(273,625.21)	(18,364.47)	B271

1026	27127000	27127000 CIAC-Taxable - WIP	(316,659.56)	(118,665.75)	(197,993.81)	(118,665.75)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(365,087.07)	(71,086.85)	(294,000.22)	(71,086.85)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(38,554.33)	(6,982.82)	(31,571.51)	(6,982.82)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,337,560.23	245,440.22	5,092,120.01	245,440.22	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,050,294.64	72,569.51	977,725.13	72,569.51	B272
1026		Total: Contributions in aid of construction	(18,017,862.59)	(206,837.37)	(17,811,025.22)	(206,837.37)	
1026		Total: CAPITAL AND LIABILITIES	(292,314,386.19)	(17,411,671.51)	(274,902,714.68)	(17,411,671.51)	
1026		Total: BALANCE SHEET	2,288,492.85	1,729,605.63	558,887.22	1,729,605.63	

Tennessee American Water Company
Trial Balance as of May 31, 2021

Company Code	Account Number	Description	May 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	645,474.41	-	645,474.41	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	1,740,768.65	25,021.90	1,740,768.65	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	27,385.53	664,413.63	27,385.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,157,694.45	362,002.29	6,795,692.16	362,002.29	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,110.32	71,840.58	18,512,269.74	71,840.58	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	56,052.61	3,983,912.82	56,052.61	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	15,385.00	752,355.56	15,385.00	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,168,515.10	225,664.37	4,942,850.73	225,664.37	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	584,493.97	213,311.63	371,182.34	213,311.63	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,348,484.35	244,422.42	27,104,061.93	244,422.42	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	733,007.27	14,067,069.97	733,007.27	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	150,113,351.17	7,797,463.63	142,315,887.54	7,797,463.63	B3314
1026	10133300	10133300 UPIS - Services	31,996,922.96	545,159.94	31,451,763.02	545,159.94	B3334
1026	10133410	10133410 UPIS - Meters	15,668,881.11	1,384,992.05	14,283,889.06	1,384,992.05	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,800,636.04	1,305,249.92	19,495,386.12	1,305,249.92	B3344
1026	10133500	10133500 UPIS - Hydrants	11,315,134.48	635,978.26	10,679,156.22	635,978.26	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,746,810.54	279,815.64	12,466,994.90	279,815.64	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	63,762.13	5,846,855.61	63,762.13	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	635,679.27	(110,154.15)	745,833.42	(110,154.15)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	11,860.37	274,722.76	11,860.37	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,018,958.29	110,216.86	1,908,741.43	110,216.86	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(647,426.78)	1,110,209.32	(647,426.78)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	(1,740,768.65)	2,636,858.99	(1,740,768.65)	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(23,060.39)	27,589.30	(23,060.39)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	689,151.77	(6,374.61)	695,526.38	(6,374.61)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,856,601.82	7,149,839.64	4,706,762.18	7,149,839.64	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	836,229.49	101,447.44	734,782.05	101,447.44	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,318,081.84	32,850.90	1,285,230.94	32,850.90	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	-	-	-	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	-	(59,220.86)	59,220.86	(59,220.86)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,690,772.37	1,646,161.64	44,610.73	1,646,161.64	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,133,652.70	(721,771.03)	2,855,423.73	(721,771.03)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,652,064.53	400,678.51	2,251,386.02	400,678.51	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,067,879.64	6,534,583.37	12,533,296.27	6,534,583.37	B3314
1026	10633300	10633300 CCNC Services	381,482.68	86,549.32	294,933.36	86,549.32	B3334
1026	10633410	10633410 CCNC Meters	2,815,394.52	1,852,251.06	963,143.46	1,852,251.06	B3344
1026	10633420	10633420 CCNC Meter Installations	831,708.53	10,736.44	820,972.09	10,736.44	B3344
1026	10633500	10633500 CCNC Hydrants	277,922.97	(113,347.49)	391,270.46	(113,347.49)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,301,048.52	2,604,520.15	3,696,528.37	2,604,520.15	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,349,036.32	495,168.58	853,867.74	495,168.58	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	192,389.05	16,145.03	176,244.02	16,145.03	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,721.28)	8,425.87	(4,721.28)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	(10,980.63)	103,885.36	(10,980.63)	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(59,295.97)	118,126.13	(59,295.97)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(45,752.30)	96,393.73	(45,752.30)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	393,828,282.17	33,696,697.70	360,131,584.47	33,696,697.70	
1026	10700000	10700000 CWIP	6,823,969.85	(481,925.01)	7,305,894.86	(481,925.01)	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	25,173.85	(195,784.02)	220,957.87	(195,784.02)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	461.87	461.87	-	461.87	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	-	-	-	-	B105
1026		Total: Construction work in progress	6,827,041.69	(695,476.52)	7,522,518.21	(695,476.52)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(156,822,692.81)	(10,306,068.23)	(146,516,624.58)	(10,306,068.23)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,571,156.51)	(42,049.45)	(4,529,107.06)	(42,049.45)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	46,595,151.15	1,402,234.23	45,192,916.92	1,402,234.23	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	(92.14)	(32,184.96)	(92.14)	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	-	-	-	B1101
1026		Total: Accumulated depreciation/amortization	(114,840,835.27)	(8,945,975.59)	(105,894,859.68)	(8,945,975.59)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	282,064,909.95	20,305,666.95	261,759,243.00	20,305,666.95	

1026		Total: Total Property Plant & Equipment	282,064,909.95	20,305,666.95	261,759,243.00	20,305,666.95	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	472.24	(503.92)	976.16	(503.92)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(287,303.39)	247,654.39	(534,957.78)	247,654.39	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	-	-	-	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	-	-	-	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(214,052.39)	(9,105.06)	(204,947.33)	(9,105.06)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	(752.61)	752.61	(752.61)	B234
1026	13162600	13162600 US Bank TN - Main	169,574.69	17,694.62	151,880.07	17,694.62	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	-	-	-	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(185.38)	185.38	(185.38)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	111,444.96	26,755.80	84,689.16	26,755.80	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	236.80	(251.37)	488.17	(251.37)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	16,860.88	11,707.23	5,153.65	11,707.23	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	405.73	(161.88)	567.61	(161.88)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(1,166.07)	1,166.07	(1,166.07)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(351.91)	6,949.97	(7,301.88)	6,949.97	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	89.09	69.21	19.88	69.21	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	(12,485.39)	12,485.39	(12,485.39)	B1312
1026		Total: Cash and cash equivalents	(200,623.30)	286,219.54	(486,842.84)	286,219.54	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,262,801.96	322,356.52	3,940,445.44	322,356.52	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	104.08	4,511.14	(4,407.06)	4,511.14	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	-	-	-	-	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	79.61	(8,240.04)	8,319.65	(8,240.04)	B141
1026		Total: Utility customer accounts receivable	4,262,985.65	318,627.62	3,944,358.03	318,627.62	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(111,042.02)	111,042.02	(111,042.02)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	210,170.89	141,954.56	68,216.33	141,954.56	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	115,413.49	86,019.67	29,393.82	86,019.67	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(886.73)	886.73	(886.73)	B145
1026		Total: Receivable from affiliated companies	325,584.38	116,045.48	209,538.90	116,045.48	
1026	14610000	14610000 Misc A/R - Reconciliation Account	566,685.51	42,892.67	523,792.84	42,892.67	B142
1026	14611000	14611000 Misc A/R - Manual	1,425.89	4.89	1,421.00	4.89	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	55,790.34	(11,943.00)	67,733.34	(11,943.00)	B142
1026	14613000	14613000 Misc A/R - Employees	-	69.11	(69.11)	69.11	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	(10.73)	10.73	(10.73)	B142
1026		Total: Other receivables, net	693,067.78	100,178.98	592,888.80	100,178.98	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(556,158.22)	(90,171.10)	(465,987.12)	(90,171.10)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(22,493.06)	(3,423.53)	(19,069.53)	(3,423.53)	B142
1026		Total: Allowance for uncollectible accounts	(578,651.28)	(93,594.63)	(485,056.65)	(93,594.63)	
1026		Total: Accounts receivable, net	4,702,986.53	441,257.45	4,261,729.08	441,257.45	
1026	14400000	14400000 Unbilled Utility Revenue	2,175,290.90	(8,342.56)	2,183,633.46	(8,342.56)	B173
1026		Total: Unbilled revenues	2,175,290.90	(8,342.56)	2,183,633.46	(8,342.56)	
1026	15110000	15110000 Inventory - Plant Material	771,309.77	(77,259.18)	848,568.95	(77,259.18)	B151
1026	15130000	15130000 Inventory - Chemicals	122,099.72	(35,951.24)	158,050.96	(35,951.24)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	13,117.75	8,553.70	4,564.05	8,553.70	B153
1026		Total: Materials and supplies	906,527.24	(104,656.72)	1,011,183.96	(104,656.72)	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	78,280.47	48,116.08	30,164.39	48,116.08	B162
1026	16520000	16520000 Prepaid Insurance	259,058.51	50,303.45	208,755.06	50,303.45	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	119,591.26	(8,774.45)	128,365.71	(8,774.45)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	21,014.47	22,133.28	(1,118.81)	22,133.28	B162
1026	16550010	16550010 Prepaid Other - Global	9,806.87	(211,510.67)	221,317.54	(211,510.67)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	-	-	-	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	502,751.58	(100,732.31)	603,483.89	(100,732.31)	
1026		Total: Total Current Assets	8,086,932.95	513,745.40	7,573,187.55	513,745.40	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	49,690.12	(20,075.22)	69,765.34	(20,075.22)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	189,775.87	(129,351.20)	319,127.07	(129,351.20)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(674,365.85)	(52,794.95)	(621,570.90)	(52,794.95)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	-	-	-	-	B1862
1026		Total: Reg asset - income tax recovery	3,978,954.51	(929,427.20)	4,908,381.71	(929,427.20)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	11,874.56	(2,257.99)	14,132.55	(2,257.99)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,156,064.22	(68,077.44)	1,224,141.66	(68,077.44)	B181
1026		Total: Debt and preferred stock expense	1,167,938.78	(70,335.43)	1,238,274.21	(70,335.43)	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	-	-	-	-	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	-	-	-	-	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	316,368.00	70,672.84	245,695.16	70,672.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,583.35	9,583.35	-	9,583.35	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	203,232.71	(28,032.12)	231,264.83	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	960.86	31,916.85	960.86	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	555,701.49	555,701.49	-	555,701.49	B1861
1026	18689900	18689900 Reg Asset - Other	-	-	-	-	B1862
1026		Total: Other regulatory assets	1,117,763.26	608,886.42	508,876.84	608,886.42	
1026		Total: Regulatory assets	6,264,656.55	(390,876.21)	6,655,532.76	(390,876.21)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,438.99	(5,394.80)	8,833.79	(5,394.80)	B1862
1026		Total: Operating lease right-of-use assets	3,438.99	(5,394.80)	8,833.79	(5,394.80)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	60,198.27	(15,703.92)	75,902.19	(15,703.92)	B181
1026		Total: Other long-term assets	60,198.27	(15,703.92)	75,902.19	(15,703.92)	

1026		Total: Total Regulatory and other long-term assets	6,328,293.81	(411,974.93)	6,740,268.74	(411,974.93)	
1026		Total: ASSETS	296,480,136.71	20,407,437.42	276,072,699.29	20,407,437.42	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,609,530.52)	(22,192.98)	(41,587,337.54)	(22,192.98)	B211
1026		Total: Paid-in capital	(41,609,530.52)	(22,192.98)	(41,587,337.54)	(22,192.98)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,284,659.11)	(1,519,238.73)	(93,765,420.38)	(1,519,238.73)	
1026		Total: Total Equity	(95,284,659.11)	(1,519,238.73)	(93,765,420.38)	(1,519,238.73)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	337,762.65	26,979.93	310,782.72	26,979.93	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,642,558.39)	(14,973,020.07)	(87,669,538.32)	(14,973,020.07)	
1026		Total: Total Long-term debt	(102,642,558.39)	(14,973,020.07)	(87,669,538.32)	(14,973,020.07)	
1026		Total: Total Capitalization	(197,927,217.50)	(16,492,258.80)	(181,434,958.70)	(16,492,258.80)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	-	-	-	B234
1026		Total: Current - Term Loans	-	-	-	-	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(21,236,917.29)	(5,461,766.21)	(15,775,151.08)	(5,461,766.21)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	5,641.36	4,755.67	885.69	4,755.67	B234
1026	23121002	23121002 IHC Clearing - Incoming Payment	-	-	-	-	B234
1026		Total: In-House Cash Center	(21,231,275.93)	(5,457,010.54)	(15,774,265.39)	(5,457,010.54)	
1026		Total: Short-term debt	(21,231,275.93)	(5,457,010.54)	(15,774,265.39)	(5,457,010.54)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,185,925.12)	(382,250.05)	(803,675.07)	(382,250.05)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(249,208.93)	(192,443.08)	(56,765.85)	(192,443.08)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(11,922.70)	(2,354.77)	(9,567.93)	(2,354.77)	B231
1026	23430000	23430000 A/P - Miscellaneous	(34,000.00)	(11,000.00)	(23,000.00)	(11,000.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(27,370.19)	38,309.14	(65,679.33)	38,309.14	B231
1026	23430700	23430700 A/P - Pcard Accrual	(17,149.83)	2,664.81	(19,814.64)	2,664.81	B231
1026	23431000	23431000 A/P - Misc Global	(57,926.92)	18,198.38	(76,125.30)	18,198.38	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,050,849.97)	597,205.22	(3,648,055.19)	597,205.22	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(64,356.89)	(22,029.56)	(42,327.33)	(22,029.56)	B231
1026		Total: Accounts payable external	(4,698,710.55)	46,300.09	(4,745,010.64)	46,300.09	
1026	23510000	23510000 A/P Associated Companies	(5,339.13)	34.05	(5,373.18)	34.05	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	827,312.32	89,317.68	737,994.64	89,317.68	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(892,326.24)	(130,316.71)	(762,009.53)	(130,316.71)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(70,353.05)	(40,964.98)	(29,388.07)	(40,964.98)	
1026		Total: Accounts payable	(4,769,063.60)	5,335.11	(4,774,398.71)	5,335.11	
1026	23621000	23621000 Accrued FIT - Current Year	(204,953.00)	(158,283.97)	(46,669.03)	(158,283.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(205,044.66)	(158,376.00)	(46,668.66)	(158,376.00)	
1026	23631000	23631000 Accrued SIT - Current Year	-	469,654.78	(469,654.78)	469,654.78	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	283,850.22	1,039,643.47	283,850.22	B23612
1026		Total: Accrued state income tax	1,323,493.69	753,505.00	569,988.69	753,505.00	
1026	23652100	23652100 Accrued Tax - FICA	(42,565.35)	8,164.97	(50,730.32)	8,164.97	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(1,807,410.32)	147,930.95	(1,955,341.27)	147,930.95	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,357.38)	(1,335.76)	(1,021.62)	(1,335.76)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(984,933.00)	(88,488.61)	(896,444.39)	(88,488.61)	B23611
1026		Total: Other accrued taxes	(2,837,266.05)	66,271.55	(2,903,537.60)	66,271.55	
1026		Total: Taxes accrued, including income taxes	(1,718,817.02)	661,400.55	(2,380,217.57)	661,400.55	
1026	23720000	23720000 Interest Accrued - LTD	(111,720.00)	-	(111,720.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,096,246.06)	(16,504.16)	(1,079,741.90)	(16,504.16)	B2371
1026		Total: Interest accrued	(1,207,966.06)	(16,504.16)	(1,191,461.90)	(16,504.16)	
1026	24120000	24120000 Accrued Vacation Pay	(316,368.00)	(70,672.84)	(245,695.16)	(70,672.84)	B241
1026	24120200	24120200 Accrued Power	(184,515.20)	(36,763.83)	(147,751.37)	(36,763.83)	B241
1026	24120300	24120300 Accrued Legal	(62,607.64)	(11,957.64)	(50,650.00)	(11,957.64)	B241
1026	24120600	24120600 Accrued Wages	(313,410.68)	(14,693.32)	(298,717.36)	(14,693.32)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,950.00)	(3,400.00)	(2,550.00)	(3,400.00)	B241
1026	24120700	24120700 Accrued Insurance	(84,361.15)	(41,987.66)	(42,373.49)	(41,987.66)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(13,367.65)	(1,044.19)	(12,323.46)	(1,044.19)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(13,525.85)	(921.74)	(12,604.11)	(921.74)	B241
1026	24121300	24121300 Accrued Health Savings Account	-	-	-	-	B241
1026	24121400	24121400 Accrued Bank Fees	(16,335.09)	3,308.95	(19,644.04)	3,308.95	B241
1026	24121800	24121800 Accrued Severance	-	-	-	-	B241
1026	24122500	24122500 Refund Rates Under Bond	(209,355.06)	(209,355.06)	-	(209,355.06)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(10,007.22)	(1,085.17)	(8,922.05)	(1,085.17)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(217,377.83)	(32,641.37)	(184,736.46)	(32,641.37)	B241
1026	24126200	24126200 Accrued Paving	(9,246.90)	5,925.10	(15,172.00)	5,925.10	B241
1026	24126500	24126500 Accrued Audit Fees	-	-	-	-	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,351.54)	(78.56)	(1,272.98)	(78.56)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	-	-	-	B241

1026	24142008	24142008 WH PR - Garnishments	-	274.62	(274.62)	274.62	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(13,427.65)	(3,624.73)	(9,802.92)	(3,624.73)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(902.34)	1,053.47	(1,955.81)	1,053.47	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(127,535.00)	(46,913.23)	(80,621.77)	(46,913.23)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(22,493.80)	42,469.55	(64,963.35)	42,469.55	B241
1026	24164000	24164000 GRIR - Non-inventory	(56,739.86)	17,632.79	(74,372.65)	17,632.79	B241
1026	24165000	24165000 GRIR - Freight	-	-	-	-	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(462.00)	(155.00)	(307.00)	(155.00)	B241
1026	24172000	24172000 CFO Sales Tax	27,618,290.80	3,511,649.35	24,106,641.45	3,511,649.35	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(27,925,783.75)	(3,538,948.40)	(24,386,835.35)	(3,538,948.40)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(262,422.15)	(24,790.87)	(237,631.28)	(24,790.87)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	-	-	-	-	B241
1026	25299900	25299900 Advances for Construction - Current	(442,712.88)	(56,020.79)	(386,692.09)	(56,020.79)	B252
1026		Total: Other current liabilities	(2,730,947.07)	(529,391.10)	(2,201,555.97)	(529,391.10)	
1026		Total: Total Current Liabilities	(31,658,069.68)	(5,336,170.14)	(26,321,899.54)	(5,336,170.14)	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	(25,848.52)	-	(25,848.52)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,845,006.35)	417,620.18	(2,262,626.53)	417,620.18	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,034.66)	6,770.71	(26,805.37)	6,770.71	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,673,485.92)	(816,314.52)	(857,171.40)	(816,314.52)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	-	(81,250.29)	-	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,878.22)	(313,602.33)	(71,275.89)	(313,602.33)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,064.04)	(15,578.40)	(6,485.64)	(15,578.40)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,884,658.00)	(2,484,933.37)	(399,724.63)	(2,484,933.37)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,566,034.06)	(967,081.97)	(598,952.09)	(967,081.97)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,577.29)	(19,137.85)	(7,439.44)	(19,137.85)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	442,712.88	56,020.79	386,692.09	56,020.79	B252
1026		Total: Customer Advances for construction	(8,087,124.47)	(4,162,085.28)	(3,925,039.19)	(4,162,085.28)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(27,102,439.34)	(2,546,610.00)	(24,555,829.34)	(2,546,610.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,120,107.34)	(2,546,610.00)	(24,573,497.34)	(2,546,610.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,788,222.94)	(889,890.00)	(6,898,332.94)	(889,890.00)	B283
1026		Total: State Deferred income taxes long-term	(7,788,222.94)	(889,890.00)	(6,898,332.94)	(889,890.00)	
1026		Total: Deferred income taxes	(34,908,330.28)	(3,436,500.00)	(31,471,830.28)	(3,436,500.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	340.06	(340.10)	340.06	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(24,463.00)	4,764.00	(29,227.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(71,000.00)	68,508.00	(139,508.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(95,463.04)	73,612.06	(169,075.10)	73,612.06	
1026	25700000	25700000 Reg Liab - Cost of Removal	13,810,435.09	4,611,968.50	9,198,466.59	4,611,968.50	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,742,397.98	(312,915.20)	3,055,313.18	(312,915.20)	B1862
1026		Total: Reg liability - cost of removal	16,552,833.07	4,299,053.30	12,253,779.77	4,299,053.30	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(18,463,437.00)	5,180,229.00	(23,643,666.00)	5,180,229.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(226,583.72)	60,658.03	(287,241.75)	60,658.03	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	266,239.38	(71,286.62)	337,526.00	(71,286.62)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	123,616.55	(33,338.29)	156,954.84	(33,338.29)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	70.00	(70.11)	70.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,654.86)	10,006.34	(18,661.20)	10,006.34	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(25,121.37)	55,420.82	(80,542.19)	55,420.82	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	-	-	-	-	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,362,762.04)	1,090,209.72	(2,452,971.76)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	110,530.28	(110,530.26)	110,530.28	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,236,832.50)	(374,318.00)	(862,514.50)	(374,318.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(229,945.45)	(229,945.45)	-	(229,945.45)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	354,550.33	707,271.67	(352,721.34)	707,271.67	B253
1026		Total: Other regulatory liabilities	(21,674,730.77)	5,639,707.50	(27,314,438.27)	5,639,707.50	
1026		Total: Regulatory liabilities	(5,121,897.70)	9,938,760.80	(15,060,658.50)	9,938,760.80	
1026	26212000	26212000 Accrued Pension Expense	1,238,914.65	424,368.00	814,546.65	424,368.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,238,914.79	424,368.00	814,546.79	424,368.00	
1026	26221000	26221000 Accrued OPEB	2,013,110.15	1,064,486.00	948,624.15	1,064,486.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(122,373.95)	(15,891.95)	(106,482.00)	(15,891.95)	B253
1026		Total: Accrued postretirement benefit expense	1,890,736.20	1,048,594.05	842,142.15	1,048,594.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,536.65)	4,341.33	(6,877.98)	4,341.33	B224
1026		Total: Operating lease long-term liabilities	(2,536.65)	4,341.33	(6,877.98)	4,341.33	
1026	26580000	26580000 FIN 48 Reserve - Federal	16,628.09	4,698.00	11,930.09	4,698.00	B265
1026	26581000	26581000 FIN 48 Reserve - State	(170,698.13)	32,621.00	(203,319.13)	32,621.00	B265
1026		Total: Other tax liabilities	(154,070.04)	37,319.00	(191,389.04)	37,319.00	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	3,091.43	(3,091.43)	3,091.43	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	886.73	(886.73)	886.73	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	-	-	-	B253
1026		Total: Other long-term liabilities	-	3,978.16	(3,978.16)	3,978.16	
1026		Total: Other Deferred Credits	(154,070.04)	41,297.16	(195,367.20)	41,297.16	
1026		Total: Regulatory and other long-term liabilities	(45,239,771.19)	3,932,388.12	(49,172,159.31)	3,932,388.12	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(173,211.10)	(7,751,484.00)	(173,211.10)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	(163.88)	(1,292,640.55)	(163.88)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	-	-	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,301,243.48)	(95,925.02)	(2,205,318.46)	(95,925.02)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(3,490.86)	(14,117.45)	(3,490.86)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,161.33)	(13,619.52)	(2,270,541.81)	(13,619.52)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(291,989.68)	(14,595.43)	(277,394.25)	(14,595.43)	B271

1026	27127000	27127000 CIAC-Taxable - WIP	(416,929.14)	(242,791.07)	(174,138.07)	(242,791.07)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(399,046.08)	(94,340.42)	(304,705.66)	(94,340.42)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(38,554.33)	(3,213.77)	(35,340.56)	(3,213.77)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,358,041.41	245,664.22	5,112,377.19	245,664.22	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,056,461.62	72,794.20	983,667.42	72,794.20	B272
1026		Total: Contributions in aid of construction	(18,159,402.01)	(327,695.29)	(17,831,706.72)	(327,695.29)	
1026		Total: CAPITAL AND LIABILITIES	(292,984,460.38)	(18,223,736.11)	(274,760,724.27)	(18,223,736.11)	
1026		Total: BALANCE SHEET	3,495,676.33	2,183,701.31	1,311,975.02	2,183,701.31	

Tennessee American Water Company
Trial Balance as of June 30, 2021

Company Code	Account Number	Description	June 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	27,385.53	664,413.63	27,385.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,157,694.45	362,002.29	6,795,692.16	362,002.29	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	77,184.18	18,506,891.21	77,184.18	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	49,350.92	1,676,217.66	49,350.92	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	56,052.61	3,983,912.82	56,052.61	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	15,385.00	752,355.56	15,385.00	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,168,515.10	225,664.37	4,942,850.73	225,664.37	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	581,720.82	210,538.48	371,182.34	210,538.48	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,389,262.04	(534,388.75)	27,923,650.79	(534,388.75)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	735,963.60	14,064,113.64	735,963.60	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	150,112,891.18	7,189,772.44	142,923,118.74	7,189,772.44	B3314
1026	10133300	10133300 UPIS - Services	32,016,672.74	573,257.03	31,443,415.71	573,257.03	B3334
1026	10133410	10133410 UPIS - Meters	16,245,733.60	1,962,595.97	14,283,137.63	1,962,595.97	B3344
1026	10133420	10133420 UPIS - Meter Installations	20,814,859.61	1,321,215.02	19,493,644.59	1,321,215.02	B3344
1026	10133500	10133500 UPIS - Hydrants	11,315,134.48	619,471.39	10,695,663.09	619,471.39	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,747,469.02	271,476.89	12,475,992.13	271,476.89	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	63,762.13	5,846,855.61	63,762.13	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	611,387.98	(127,549.53)	738,937.51	(127,549.53)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	11,860.37	274,722.76	11,860.37	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,018,958.29	110,216.86	1,908,741.43	110,216.86	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(647,426.78)	1,110,209.32	(647,426.78)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	-	-	-	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(23,060.39)	27,589.30	(23,060.39)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	689,151.77	(8,020.54)	697,172.31	(8,020.54)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,857,377.70	7,367,405.20	4,489,972.50	7,367,405.20	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	836,466.40	101,453.30	735,013.10	101,453.30	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,344,911.14	54,890.49	1,290,020.65	54,890.49	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(15,385.00)	15,385.00	(15,385.00)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	22,960.38	(36,953.12)	59,913.50	(36,953.12)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,722,765.30	1,672,160.28	50,605.02	1,672,160.28	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,103,172.27	160,339.73	1,942,832.54	160,339.73	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,652,064.53	371,122.54	2,280,941.99	371,122.54	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,493,960.77	6,989,519.88	12,504,440.89	6,989,519.88	B3314
1026	10633300	10633300 CCNC Services	435,227.39	110,279.76	324,947.63	110,279.76	B3334
1026	10633410	10633410 CCNC Meters	2,833,539.89	1,868,157.53	965,382.36	1,868,157.53	B3344
1026	10633420	10633420 CCNC Meter Installations	889,674.76	31,629.20	858,045.56	31,629.20	B3344
1026	10633500	10633500 CCNC Hydrants	338,502.39	(72,119.45)	410,621.84	(72,119.45)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10633920	10633920 CCNC Other P/E - Source of Supply	-	-	-	-	B3392
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,909,757.91	3,222,363.21	3,687,394.70	3,222,363.21	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,403,845.00	549,977.26	853,867.74	549,977.26	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	221,790.04	49,504.79	172,285.25	49,504.79	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,778.74)	8,483.33	(4,778.74)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	(11,860.37)	104,765.10	(11,860.37)	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(59,295.97)	118,126.13	(59,295.97)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(45,752.30)	96,393.73	(45,752.30)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	395,808,226.98	35,273,808.27	360,534,418.71	35,273,808.27	
1026	10700000	10700000 CWIP	6,650,565.30	(2,566,460.35)	9,217,025.65	(2,566,460.35)	B105
1026	10780000	10780000 CWIP - Workbasket Accrual	-	-	-	-	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	24,463.99	(179,538.41)	204,002.40	(179,538.41)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	1,606.50	1,606.50	-	1,606.50	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026	10780170	10780170 CWIP-T&I Indirect OH Clearing	-	-	-	-	B105
1026		Total: Construction work in progress	6,654,071.91	(2,762,621.62)	9,416,693.53	(2,762,621.62)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(157,671,018.07)	(10,155,508.96)	(147,515,509.11)	(10,155,508.96)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,231.16)	(52,124.10)	(4,529,107.06)	(52,124.10)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	46,879,521.98	1,513,207.71	45,366,314.27	1,513,207.71	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	-	(32,277.10)	-	B1081
1026	10840000	10840000 Accum Amortization - Utility Plant in Service	-	-	-	-	B1101
1026		Total: Accumulated depreciation/amortization	(115,414,864.35)	(8,694,425.35)	(106,720,439.00)	(8,694,425.35)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	283,297,855.90	20,067,182.66	263,230,673.24	20,067,182.66	

1026		Total: Total Property Plant & Equipment	283,297,855.90	20,067,182.66	263,230,673.24	20,067,182.66	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	366.15	366.15	-	366.15	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	-	-	-	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	-	-	-	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(303,183.09)	(17,879.49)	(285,303.60)	(17,879.49)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	-	-	-	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	-	-	-	-	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(218,239.88)	(20,522.30)	(197,717.58)	(20,522.30)	B234
1026	13140604	13140604 PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	-	-	-	-	B234
1026	13162600	13162600 US Bank TN - Main	246,195.62	12,316.60	233,879.02	12,316.60	B1312
1026	13162606	13162606 US Bank TN - Customer Direct Debit	-	-	-	-	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	-	-	-	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	-	-	-	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	99,232.00	(2,686.88)	101,918.88	(2,686.88)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	275.12	(178.08)	453.20	(178.08)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	7,455.78	6,318.05	1,137.73	6,318.05	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	-	-	-	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(35.73)	35.73	(35.73)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(225.80)	(3.64)	(222.16)	(3.64)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	89.24	71.40	17.84	71.40	B1312
1026	13180100	13180100 Suntrust TN	-	-	-	-	B1312
1026	13180101	13180101 Suntrust TN - Outbound Wire	-	-	-	-	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	-	-	-	B1312
1026		Total: Cash and cash equivalents	(166,034.86)	(22,233.92)	(143,800.94)	(22,233.92)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,017,385.04	358,497.04	3,658,888.00	358,497.04	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(751.98)	(751.98)	-	(751.98)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	471,184.44	55,040.28	416,144.16	55,040.28	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	850.00	(850.00)	850.00	B141
1026		Total: Utility customer accounts receivable	4,487,817.50	413,635.34	4,074,182.16	413,635.34	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	(168,003.78)	(11,987,496.36)	11,819,492.58	(11,987,496.36)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	171,623.93	(19,463.06)	191,086.99	(19,463.06)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	48,191.28	(53,714.21)	101,905.49	(53,714.21)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(1,549.73)	1,549.73	(1,549.73)	B145
1026		Total: Receivable from affiliated companies	51,811.43	(12,062,223.36)	12,114,034.79	(12,062,223.36)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	564,686.25	54,450.94	510,235.31	54,450.94	B142
1026	14611000	14611000 Misc A/R - Manual	1,431.58	10.05	1,421.53	10.05	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611300	14611300 Misc A/R - Liability Insurance	-	-	-	-	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	58,440.34	(12,838.00)	71,278.34	(12,838.00)	B142
1026	14613000	14613000 Misc A/R - Employees	-	-	-	-	B142
1026	14613100	14613100 Misc A/R - Employees Payroll	-	-	-	-	B142
1026		Total: Other receivables, net	693,724.21	110,789.03	582,935.18	110,789.03	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(561,624.47)	(86,324.43)	(475,300.04)	(86,324.43)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(20,440.21)	(2,737.43)	(17,702.78)	(2,737.43)	B142
1026		Total: Allowance for uncollectible accounts	(582,064.68)	(89,061.86)	(493,002.82)	(89,061.86)	
1026		Total: Accounts receivable, net	4,651,288.46	(11,626,860.85)	16,278,149.31	(11,626,860.85)	
1026	14400000	14400000 Unbilled Utility Revenue	2,482,464.26	286,656.87	2,195,807.39	286,656.87	B173
1026		Total: Unbilled revenues	2,482,464.26	286,656.87	2,195,807.39	286,656.87	
1026	15110000	15110000 Inventory - Plant Material	783,093.39	(30,021.84)	813,115.23	(30,021.84)	B151
1026	15130000	15130000 Inventory - Chemicals	156,761.10	19,739.77	137,021.33	19,739.77	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	28,775.98	25,121.56	3,654.42	25,121.56	B153
1026		Total: Materials and supplies	968,630.47	14,839.49	953,790.98	14,839.49	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	(0.03)	-	(0.03)	-	B162
1026	16520000	16520000 Prepaid Insurance	192,226.64	37,671.56	154,555.08	37,671.56	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	102,506.80	(7,745.73)	110,252.53	(7,745.73)	B162
1026	16540000	16540000 Prepaid Audit Fees	-	-	-	-	B162
1026	16550000	16550000 Prepaid Other	(13,595.28)	(35,152.01)	21,556.73	(35,152.01)	B162
1026	16550010	16550010 Prepaid Other - Global	2,779.15	(189,050.75)	191,829.90	(189,050.75)	B162
1026	16611000	16611000 Reg Asset-OCA tax	199,256.00	47,668.84	151,587.16	47,668.84	B174
1026	16612000	16612000 Reg Asset-OCA non tax	-	-	-	-	B174
1026		Total: Other current assets	498,173.28	(147,608.09)	645,781.37	(147,608.09)	
1026		Total: Total Current Assets	8,434,521.61	(11,495,206.50)	19,929,728.11	(11,495,206.50)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	56,937.27	(22,591.35)	79,528.62	(22,591.35)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	183,484.03	(128,074.04)	311,558.07	(128,074.04)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(678,583.40)	(52,482.90)	(626,100.50)	(52,482.90)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(3,975,692.27)	930,354.12	(4,906,046.39)	930,354.12	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	11,686.47	(2,257.90)	13,944.37	(2,257.90)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,309,757.45	91,289.13	1,218,468.32	91,289.13	B181
1026		Total: Debt and preferred stock expense	1,321,443.92	89,031.23	1,232,412.69	89,031.23	
1026	18650000	18650000 Reg Asset - Purchase Prem Rec Thru Rates	-	-	-	-	B1862
1026		Total: Purchase premium recoverable thru rates	-	-	-	-	
1026	18680000	18680000 Reg Asset - Cost of Removal	13,888,706.29	4,745,064.62	9,143,641.67	4,745,064.62	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	2,824,861.85	(389,942.68)	3,214,804.53	(389,942.68)	B1862
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	-	-	-	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,500.02	9,500.02	-	9,500.02	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	200,896.70	(28,032.12)	228,928.82	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	252.86	32,624.85	252.86	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	556,270.49	211,933.69	344,336.80	211,933.69	B1861
1026	18689900	18689900 Reg Asset - Other	278,504.72	257,562.78	20,941.94	257,562.78	B1862
1026		Total: Other regulatory assets	17,791,617.78	4,806,339.17	12,985,278.61	4,806,339.17	
1026		Total: Regulatory assets	19,113,061.70	4,895,370.40	14,217,691.30	4,895,370.40	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,364.57	(5,300.04)	8,664.61	(5,300.04)	B1862
1026		Total: Operating lease right-of-use assets	3,364.57	(5,300.04)	8,664.61	(5,300.04)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	58,889.61	(15,703.92)	74,593.53	(15,703.92)	B181
1026		Total: Other long-term assets	58,889.61	(15,703.92)	74,593.53	(15,703.92)	

1026		Total: Total Regulatory and other long-term assets	19,175,315.88	4,874,366.44	14,300,949.44	4,874,366.44	
1026		Total: ASSETS	310,907,693.39	13,446,342.60	297,461,350.79	13,446,342.60	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,620,052.70)	(22,905.54)	(41,597,147.16)	(22,905.54)	B211
1026		Total: Paid-in capital	(41,620,052.70)	(22,905.54)	(41,597,147.16)	(22,905.54)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,295,181.29)	(1,519,951.29)	(93,775,230.00)	(1,519,951.29)	
1026		Total: Total Equity	(95,295,181.29)	(1,519,951.29)	(93,775,230.00)	(1,519,951.29)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	336,189.78	26,749.82	309,439.96	26,749.82	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,644,131.26)	(14,973,250.18)	(87,670,881.08)	(14,973,250.18)	
1026		Total: Total Long-term debt	(102,644,131.26)	(14,973,250.18)	(87,670,881.08)	(14,973,250.18)	
1026		Total: Total Capitalization	(197,939,312.55)	(16,493,201.47)	(181,446,111.08)	(16,493,201.47)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	-	-	-	B234
1026		Total: Current - Term Loans	-	-	-	-	
1026	23120000	23120000 N/P Assoc Cos	-	-	-	-	B234
1026		Total: Short-term borrowings - affiliated companies	-	-	-	-	
1026	23121000	23121000 In-House Cash Center Bank	(22,195,112.19)	8,354,218.49	(30,549,330.68)	8,354,218.49	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	11,596.48	19,211.61	(7,615.13)	19,211.61	B234
1026	23121002	23121002 IHC Clearing - Incoming Payment	-	-	-	-	B234
1026		Total: In-House Cash Center	(22,183,515.71)	8,373,430.10	(30,556,945.81)	8,373,430.10	
1026		Total: Short-term debt	(22,183,515.71)	8,373,430.10	(30,556,945.81)	8,373,430.10	
1026	23410000	23410000 A/P - Reconciliation Account	(1,512,639.94)	(779,889.24)	(732,750.70)	(779,889.24)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(221,397.38)	34,192.98	(255,590.36)	34,192.98	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(17,452.32)	(1,194.09)	(16,258.23)	(1,194.09)	B231
1026	23430000	23430000 A/P - Miscellaneous	(63,000.00)	(17,000.00)	(46,000.00)	(17,000.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(43,914.64)	18,137.14	(62,051.78)	18,137.14	B231
1026	23430700	23430700 A/P - Pcard Accrual	(14,522.65)	(1,343.29)	(13,179.36)	(1,343.29)	B231
1026	23431000	23431000 A/P - Misc Global	(74,562.61)	(15,939.69)	(58,622.92)	(15,939.69)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,927,951.53)	877.64	(2,928,829.17)	877.64	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(47,534.50)	(15,978.43)	(31,556.07)	(15,978.43)	B231
1026		Total: Accounts payable external	(4,922,975.57)	(778,136.98)	(4,144,838.59)	(778,136.98)	
1026	23510000	23510000 A/P Associated Companies	166,158.57	37,759.06	128,399.51	37,759.06	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	776,912.75	44,297.04	732,615.71	44,297.04	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(916,648.88)	346,826.24	(1,263,475.12)	346,826.24	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	26,422.44	428,882.34	(402,459.90)	428,882.34	
1026		Total: Accounts payable	(4,896,553.13)	(349,254.64)	(4,547,298.49)	(349,254.64)	
1026	23621000	23621000 Accrued FIT - Current Year	(323,748.00)	(106,742.97)	(217,005.03)	(106,742.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(323,839.66)	(106,835.00)	(217,004.66)	(106,835.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(41,845.00)	123,130.78	(164,975.78)	123,130.78	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	283,850.22	1,039,643.47	283,850.22	B23612
1026		Total: Accrued state income tax	1,281,648.69	406,981.00	874,667.69	406,981.00	
1026	23652100	23652100 Accrued Tax - FICA	(48,875.87)	11,291.52	(60,167.39)	11,291.52	B23611
1026	23652300	23652300 Accrued Tax - Payroll Tax Clearing	-	-	-	-	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,107,939.45)	(239,930.38)	(1,868,009.07)	(239,930.38)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,489.56)	2,059.19	(4,548.75)	2,059.19	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,042,933.00)	(93,488.61)	(949,444.39)	(93,488.61)	B23611
1026		Total: Other accrued taxes	(3,202,237.88)	(320,068.28)	(2,882,169.60)	(320,068.28)	
1026		Total: Taxes accrued, including income taxes	(2,244,428.85)	(19,922.28)	(2,224,506.57)	(19,922.28)	
1026	23720000	23720000 Interest Accrued - LTD	(148,960.00)	-	(148,960.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(862,830.41)	(57,129.16)	(805,701.25)	(57,129.16)	B2371
1026		Total: Interest accrued	(1,011,790.41)	(57,129.16)	(954,661.25)	(57,129.16)	
1026	24120000	24120000 Accrued Vacation Pay	(199,256.00)	(47,668.84)	(151,587.16)	(47,668.84)	B241
1026	24120200	24120200 Accrued Power	(152,786.75)	(9,673.13)	(143,113.62)	(9,673.13)	B241
1026	24120300	24120300 Accrued Legal	(36,238.80)	(16,062.80)	(20,176.00)	(16,062.80)	B241
1026	24120600	24120600 Accrued Wages	(386,090.35)	(2,531.18)	(383,559.17)	(2,531.18)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,950.00)	(2,350.00)	(3,600.00)	(2,350.00)	B241
1026	24120700	24120700 Accrued Insurance	(99,488.82)	(42,585.92)	(56,902.90)	(42,585.92)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24120720	24120720 Accrued Insurance Unfunded	-	-	-	-	B241
1026	24121000	24121000 Accrued Waste Disposal	(43,663.88)	(10,972.82)	(32,691.06)	(10,972.82)	B241
1026	24121100	24121100 Accrued Retiree Medical	(15,900.00)	(600.00)	(15,300.00)	(600.00)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(16,183.43)	(937.45)	(15,245.98)	(937.45)	B241
1026	24121300	24121300 Accrued Health Savings Account	-	-	-	-	B241
1026	24121400	24121400 Accrued Bank Fees	(17,420.11)	1,507.03	(18,927.14)	1,507.03	B241
1026	24121800	24121800 Accrued Severance	-	-	-	-	B241
1026	24122500	24122500 Refund Rates Under Bond	(192,903.72)	(192,903.72)	-	(192,903.72)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(11,777.38)	(1,016.06)	(10,761.32)	(1,016.06)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(244,445.17)	(22,761.30)	(221,683.87)	(22,761.30)	B241
1026	24126200	24126200 Accrued Paving	(9,246.90)	4,415.10	(13,662.00)	4,415.10	B241
1026	24126500	24126500 Accrued Audit Fees	-	-	-	-	B241
1026	24133000	24133000 Unclaimed Customer Credits	(1,362.61)	(85.29)	(1,277.32)	(85.29)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	-	-	-	B241

1026	24142008	24142008 WH PR - Garnishments	-	274.62	(274.62)	274.62	B241
1026	24142010	24142010 WH PR - Tax Coll Pay FIT	-	-	-	-	B241
1026	24142013	24142013 WH PR - Tax Coll Pay FICA	-	-	-	-	B241
1026	24142014	24142014 WH PR - ESPP	(4,532.43)	(1,252.08)	(3,280.35)	(1,252.08)	B241
1026	24142100	24142100 WH PR - Tax Coll SIT	-	-	-	-	B241
1026	24150000	24150000 Operating Lease Current Liability	(904.04)	1,031.43	(1,935.47)	1,031.43	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(79,567.88)	(20,579.48)	(58,988.40)	(20,579.48)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(44,178.77)	(4,369.30)	(39,809.47)	(4,369.30)	B241
1026	24164000	24164000 GRIR - Non-inventory	(115,617.38)	97,453.32	(213,070.70)	97,453.32	B241
1026	24165000	24165000 GRIR - Freight	-	-	-	-	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(517.00)	(150.00)	(367.00)	(150.00)	B241
1026	24172000	24172000 CFO Sales Tax	27,924,789.90	3,538,620.55	24,386,169.35	3,538,620.55	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(28,260,923.30)	(3,598,208.12)	(24,662,715.18)	(3,598,208.12)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	-	-	-	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	-	(0.01)	0.01	(0.01)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(471,184.44)	(55,040.28)	(416,144.16)	(55,040.28)	B241
1026	25299900	25299900 Advances for Construction - Current	(460,383.88)	(45,573.07)	(414,810.81)	(45,573.07)	B252
1026		Total: Other current liabilities	(2,958,323.55)	(448,669.33)	(2,509,654.22)	(448,669.33)	
1026		Total: Total Current Liabilities	(33,294,611.65)	7,498,454.69	(40,793,066.34)	7,498,454.69	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	(25,848.52)	-	(25,848.52)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,845,006.35)	325,560.28	(2,170,566.63)	325,560.28	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(20,034.66)	1,359.99	(21,394.65)	1,359.99	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	-	-	-	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,772,127.22)	(914,955.82)	(857,171.40)	(914,955.82)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(81,250.29)	-	(81,250.29)	-	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,878.22)	(315,630.75)	(69,247.47)	(315,630.75)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(28,788.46)	(22,302.82)	(6,485.64)	(22,302.82)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,759,461.00)	(2,352,536.37)	(406,924.63)	(2,352,536.37)	B252
1026	25230000	25230000 Advances for Construction - Tax SIT	-	-	-	-	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,671,075.39)	(1,072,123.30)	(598,952.09)	(1,072,123.30)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(33,514.63)	(26,075.19)	(7,439.44)	(26,075.19)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	460,383.88	45,573.07	414,810.81	45,573.07	B252
1026		Total: Customer Advances for construction	(8,161,600.86)	(4,356,979.43)	(3,804,621.43)	(4,356,979.43)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(27,260,758.34)	(2,471,297.00)	(24,789,461.34)	(2,471,297.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,278,426.34)	(2,471,297.00)	(24,807,129.34)	(2,471,297.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,879,302.94)	(893,246.00)	(6,986,056.94)	(893,246.00)	B283
1026		Total: State Deferred income taxes long-term	(7,879,302.94)	(893,246.00)	(6,986,056.94)	(893,246.00)	
1026		Total: Deferred income taxes	(35,157,729.28)	(3,364,543.00)	(31,793,186.28)	(3,364,543.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	291.48	(291.52)	291.48	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(24,066.00)	4,764.00	(28,830.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(65,291.00)	68,508.00	(133,799.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(89,357.04)	73,563.48	(162,920.52)	73,563.48	
1026	25700000	25700000 Reg Liab - Cost of Removal	-	-	-	-	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	-	-	-	-	B1862
1026		Total: Reg liability - cost of removal	-	-	-	-	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(18,256,082.00)	4,918,682.00	(23,174,764.00)	4,918,682.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(225,567.91)	60,451.84	(286,019.75)	60,451.84	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	265,044.86	(71,044.14)	336,089.00	(71,044.14)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	123,045.40	(33,222.36)	156,267.76	(33,222.36)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	60.00	(60.11)	60.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,514.39)	9,892.81	(18,407.20)	9,892.81	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(23,101.41)	54,139.78	(77,241.19)	54,139.78	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	3,975,692.27	(930,354.12)	4,906,046.39	(930,354.12)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,271,911.23)	1,090,209.72	(2,362,120.95)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	-	94,740.22	(94,740.22)	94,740.22	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,275,950.50)	(413,436.00)	(862,514.50)	(413,436.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(249,636.79)	(249,636.79)	-	(249,636.79)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	-	54,264.81	(54,264.81)	54,264.81	B253
1026		Total: Other regulatory liabilities	(17,812,781.81)	3,718,947.77	(21,531,729.58)	3,718,947.77	
1026		Total: Regulatory liabilities	(17,812,781.81)	3,718,947.77	(21,531,729.58)	3,718,947.77	
1026	26212000	26212000 Accrued Pension Expense	1,264,221.65	464,276.00	799,945.65	464,276.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,264,221.79	464,276.00	799,945.79	464,276.00	
1026	26221000	26221000 Accrued OPEB	2,108,822.15	1,083,360.00	1,025,462.15	1,083,360.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(125,023.95)	(14,996.95)	(110,027.00)	(14,996.95)	B253
1026		Total: Accrued postretirement benefit expense	1,983,798.20	1,068,363.05	915,435.15	1,068,363.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,460.53)	4,268.61	(6,729.14)	4,268.61	B224
1026		Total: Operating lease long-term liabilities	(2,460.53)	4,268.61	(6,729.14)	4,268.61	
1026	26580000	26580000 FIN 48 Reserve - Federal	(103,658.91)	(116,890.00)	13,231.09	(116,890.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(175,002.13)	47,894.00	(222,896.13)	47,894.00	B265
1026		Total: Other tax liabilities	(278,661.04)	(68,996.00)	(209,665.04)	(68,996.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	3,394.72	(3,394.72)	3,394.72	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,549.73	(1,549.73)	1,549.73	B253
1026	26281800	26281800 Non-Qualified Savings & Def Compensation	-	-	-	-	B253
1026		Total: Other long-term liabilities	-	4,944.45	(4,944.45)	4,944.45	
1026		Total: Other Deferred Credits	(278,661.04)	(64,051.55)	(214,609.49)	(64,051.55)	
1026		Total: Regulatory and other long-term liabilities	(58,254,570.57)	(2,456,155.07)	(55,798,415.50)	(2,456,155.07)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(123,003.98)	(7,801,691.12)	(123,003.98)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	2,829.02	(1,295,633.45)	2,829.02	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	-	-	-	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,292,457.38)	(57,913.23)	(2,234,544.15)	(57,913.23)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(3,490.86)	(14,117.45)	(3,490.86)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,161.33)	(11,591.10)	(2,272,570.23)	(11,591.10)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(292,353.16)	(12,863.99)	(279,489.17)	(12,863.99)	B271

1026	27127000	27127000 CIAC-Taxable - WIP	(408,147.70)	(288,902.91)	(119,244.79)	(288,902.91)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(390,259.98)	(59,714.11)	(330,545.87)	(59,714.11)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(38,917.81)	(1,551.40)	(37,366.41)	(1,551.40)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,378,522.59	245,847.63	5,132,674.96	245,847.63	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,062,699.34	73,049.91	989,649.43	73,049.91	B272
1026		Total: Contributions in aid of construction	(18,107,056.43)	(242,107.66)	(17,864,948.77)	(242,107.66)	
1026		Total: CAPITAL AND LIABILITIES	(307,595,551.20)	(11,693,009.51)	(295,902,541.69)	(11,693,009.51)	
1026		Total: BALANCE SHEET	3,312,142.19	1,753,333.09	1,558,809.10	1,753,333.09	

Tennessee American Water Company
Trial Balance as of July 31, 2021

Company Code	Account Number	Description	July 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	27,385.53	664,413.63	27,385.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,157,694.45	362,002.29	6,795,692.16	362,002.29	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	78,983.19	18,505,092.20	78,983.19	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	75,997.45	1,649,571.13	75,997.45	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	53,060.89	3,986,904.54	53,060.89	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	15,385.00	752,355.56	15,385.00	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,168,515.10	225,664.37	4,942,850.73	225,664.37	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	579,235.47	210,288.72	368,946.75	210,288.72	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,389,262.04	(527,670.67)	27,916,932.71	(527,670.67)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	735,963.60	14,064,113.64	735,963.60	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	150,410,977.82	7,474,810.76	142,936,167.06	7,474,810.76	B3314
1026	10133300	10133300 UPIS - Services	32,085,632.53	329,026.73	31,756,605.80	329,026.73	B3334
1026	10133410	10133410 UPIS - Meters	16,664,168.65	2,066,864.35	14,597,304.30	2,066,864.35	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,007,400.07	1,226,066.85	19,781,333.22	1,226,066.85	B3344
1026	10133500	10133500 UPIS - Hydrants	11,388,398.90	692,735.81	10,695,663.09	692,735.81	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,747,469.02	269,444.09	12,478,024.93	269,444.09	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	63,762.13	5,846,855.61	63,762.13	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	611,387.98	(127,549.53)	738,937.51	(127,549.53)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	11,860.37	274,722.76	11,860.37	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,019,306.45	92,904.37	1,926,402.08	92,904.37	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(639,295.78)	1,102,078.32	(639,295.78)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(23,060.39)	27,589.30	(23,060.39)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	689,151.77	(8,020.54)	697,172.31	(8,020.54)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,728,397.07	7,240,640.87	4,487,756.20	7,240,640.87	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	(75,997.45)	182,683.09	(75,997.45)	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	836,466.40	72,194.92	764,271.48	72,194.92	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,354,312.52	59,510.15	1,294,802.37	59,510.15	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	-	(15,385.00)	15,385.00	(15,385.00)	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	19,873.16	(40,040.34)	59,913.50	(40,040.34)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,903,490.48	1,747,789.66	155,700.82	1,747,789.66	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	3,448.91	-	3,448.91	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,103,502.96	72,924.55	2,030,578.41	72,924.55	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,646,248.86	245,068.51	2,401,180.35	245,068.51	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,653,016.20	6,975,173.33	12,677,842.87	6,975,173.33	B3314
1026	10633300	10633300 CCNC Services	344,707.10	2,889.52	341,817.58	2,889.52	B3334
1026	10633410	10633410 CCNC Meters	2,871,687.12	1,900,897.00	970,790.12	1,900,897.00	B3344
1026	10633420	10633420 CCNC Meter Installations	799,154.44	(201,455.18)	1,000,609.62	(201,455.18)	B3344
1026	10633500	10633500 CCNC Hydrants	302,847.30	(134,988.59)	437,835.89	(134,988.59)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,880,358.29	2,133,620.97	4,746,737.32	2,133,620.97	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,403,845.00	549,977.26	853,867.74	549,977.26	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	225,556.13	52,873.18	172,682.95	52,873.18	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,778.74)	8,483.33	(4,778.74)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	(11,860.37)	104,765.10	(11,860.37)	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(67,232.93)	126,063.09	(67,232.93)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(45,752.30)	96,393.73	(45,752.30)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	396,864,823.31	33,647,117.02	363,217,706.29	33,647,117.02	
1026	10700000	10700000 CWIP	7,770,547.08	(1,320,735.28)	9,091,282.36	(1,320,735.28)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	13,806.82	(204,212.63)	218,019.45	(204,212.63)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	1,029.61	1,029.61	-	1,029.61	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	7,762,819.63	(1,542,147.66)	9,304,967.29	(1,542,147.66)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(158,524,191.50)	(10,271,455.01)	(148,252,736.49)	(10,271,455.01)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,562.79)	(50,677.20)	(4,530,885.59)	(50,677.20)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,006,568.06	1,577,126.08	45,429,441.98	1,577,126.08	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	-	(32,277.10)	-	B1081
1026		Total: Accumulated depreciation/amortization	(116,141,323.33)	(8,745,006.13)	(107,396,317.20)	(8,745,006.13)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	284,736,740.97	19,610,384.59	265,126,356.38	19,610,384.59	
1026		Total: Total Property Plant & Equipment	284,736,740.97	19,610,384.59	265,126,356.38	19,610,384.59	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	335.24	(231.84)	567.08	(231.84)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(16.02)	16.02	(16.02)	B1312
1026	13122617	13122617 BNYM TN - Misc Debits/Credits	-	17.74	(17.74)	17.74	B1312

1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(491,893.84)	142,122.80	(634,016.64)	142,122.80	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(218,050.50)	(22,937.97)	(195,112.53)	(22,937.97)	B234
1026	13162600	13162600 US Bank TN - Main	168,765.32	(5,396.59)	174,161.91	(5,396.59)	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	2,970.13	(2,970.13)	2,970.13	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	139,013.10	44,509.60	94,503.50	44,509.60	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	390.89	155.90	234.99	155.90	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,429.49	814.51	3,614.98	814.51	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	71.89	71.89	-	71.89	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	(29.17)	(566.42)	537.25	(566.42)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(461.79)	(169.64)	(292.15)	(169.64)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	26.97	26.97	-	26.97	B1312
1026		Total: Cash and cash equivalents	(395,402.40)	161,371.06	(556,773.46)	161,371.06	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,765,725.27	617,876.60	4,147,848.67	617,876.60	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(1,869.43)	1,903.37	(3,772.80)	1,903.37	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	29.17	879.17	(850.00)	879.17	B141
1026		Total: Utility customer accounts receivable	4,763,885.01	620,659.14	4,143,225.87	620,659.14	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(11,954,026.83)	11,954,026.83	(11,954,026.83)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	244,576.65	57,206.79	187,369.86	57,206.79	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	44,910.99	(43,457.32)	88,368.31	(43,457.32)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(1,549.73)	1,549.73	(1,549.73)	B145
1026		Total: Receivable from affiliated companies	289,487.64	(11,941,827.09)	12,231,314.73	(11,941,827.09)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	556,588.95	34,536.49	522,052.46	34,536.49	B142
1026	14611000	14611000 Misc A/R - Manual	1,428.01	(5,115.24)	6,543.25	(5,115.24)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	61,090.34	(13,733.00)	74,823.34	(13,733.00)	B142
1026	14613000	14613000 Misc A/R - Employees	22.85	(5.28)	28.13	(5.28)	B142
1026		Total: Other receivables, net	688,296.19	84,849.01	603,447.18	84,849.01	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(563,419.74)	(50,339.95)	(513,079.79)	(50,339.95)	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(20,440.21)	(2,737.43)	(17,702.78)	(2,737.43)	B142
1026		Total: Allowance for uncollectible accounts	(583,859.95)	(53,077.38)	(530,782.57)	(53,077.38)	
1026		Total: Accounts receivable, net	5,157,808.89	(11,289,396.32)	16,447,205.21	(11,289,396.32)	
1026	14400000	14400000 Unbilled Utility Revenue	2,321,537.62	171,090.65	2,150,446.97	171,090.65	B173
1026		Total: Unbilled revenues	2,321,537.62	171,090.65	2,150,446.97	171,090.65	
1026	15110000	15110000 Inventory - Plant Material	813,418.04	84,984.43	728,433.61	84,984.43	B151
1026	15130000	15130000 Inventory - Chemicals	163,041.55	8,866.76	154,174.79	8,866.76	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	26,158.23	18,169.62	7,988.61	18,169.62	B153
1026		Total: Materials and supplies	1,002,617.82	112,020.81	890,597.01	112,020.81	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	650,416.47	(210,669.00)	861,085.47	(210,669.00)	B162
1026	16520000	16520000 Prepaid Insurance	232,660.00	44,547.15	188,112.85	44,547.15	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	85,422.34	(5,243.02)	90,665.36	(5,243.02)	B162
1026	16550000	16550000 Prepaid Other	35,199.17	27,035.06	8,164.11	27,035.06	B162
1026	16550010	16550010 Prepaid Other - Global	(3,529.15)	(222,760.07)	219,230.92	(222,760.07)	B162
1026		Total: Other current assets	1,015,168.83	(368,089.88)	1,383,258.71	(368,089.88)	
1026		Total: Total Current Assets	9,101,730.76	(11,213,003.68)	20,314,734.44	(11,213,003.68)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	56,937.27	(22,591.35)	79,528.62	(22,591.35)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	177,192.19	(126,796.88)	303,989.07	(126,796.88)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(682,800.95)	(52,170.85)	(630,630.10)	(52,170.85)	B1862
1026		Total: Reg asset - income tax recovery	3,965,182.88	(928,764.91)	4,893,947.79	(928,764.91)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	11,498.38	(2,257.81)	13,756.19	(2,257.81)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,303,641.60	90,846.62	1,212,794.98	90,846.62	B181
1026		Total: Debt and preferred stock expense	1,315,139.98	88,588.81	1,226,551.17	88,588.81	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	316,596.00	58,052.84	258,543.16	58,052.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,416.69	9,416.69	-	9,416.69	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	198,560.69	(28,032.12)	226,592.81	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	(296.93)	33,174.64	(296.93)	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	556,973.69	127,139.30	429,834.39	127,139.30	B1861
1026		Total: Other regulatory assets	1,114,424.78	166,279.78	948,145.00	166,279.78	
1026		Total: Regulatory assets	6,394,747.64	(673,896.32)	7,068,643.96	(673,896.32)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,290.01	(5,205.08)	8,495.09	(5,205.08)	B1862
1026		Total: Operating lease right-of-use assets	3,290.01	(5,205.08)	8,495.09	(5,205.08)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	57,580.95	(15,703.92)	73,284.87	(15,703.92)	B181
1026		Total: Other long-term assets	57,580.95	(15,703.92)	73,284.87	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	6,455,618.60	(694,805.32)	7,150,423.92	(694,805.32)	
1026		Total: ASSETS	300,294,090.33	7,702,575.59	292,591,514.74	7,702,575.59	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,620,052.70)	(22,905.54)	(41,597,147.16)	(22,905.54)	B211
1026		Total: Paid-in capital	(41,620,052.70)	(22,905.54)	(41,597,147.16)	(22,905.54)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,295,181.29)	(1,519,951.29)	(93,775,230.00)	(1,519,951.29)	
1026		Total: Total Equity	(95,295,181.29)	(1,519,951.29)	(93,775,230.00)	(1,519,951.29)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	334,727.62	26,630.42	308,097.20	26,630.42	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,645,593.42)	(14,973,369.58)	(87,672,223.84)	(14,973,369.58)	
1026		Total: Total Long-term debt	(102,645,593.42)	(14,973,369.58)	(87,672,223.84)	(14,973,369.58)	
1026		Total: Total Capitalization	(197,940,774.71)	(16,493,320.87)	(181,447,453.84)	(16,493,320.87)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(22,135,980.87)	(807,207.95)	(21,328,772.92)	(807,207.95)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	81,371.28	10,219.67	71,151.61	10,219.67	B234
1026		Total: In-House Cash Center	(22,054,609.59)	(796,988.28)	(21,257,621.31)	(796,988.28)	
1026		Total: Short-term debt	(22,054,609.59)	10,996,375.53	(33,050,985.12)	10,996,375.53	
1026	23410000	23410000 A/P - Reconciliation Account	(2,099,995.77)	(488,590.31)	(1,611,405.46)	(488,590.31)	B231

1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(407,449.05)	(145,055.82)	(262,393.23)	(145,055.82)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(14,959.75)	(12,369.34)	(2,590.41)	(12,369.34)	B231
1026	23430000	23430000 A/P - Miscellaneous	(63,000.00)	(37,998.55)	(25,001.45)	(37,998.55)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(108,991.90)	(33,009.63)	(75,982.27)	(33,009.63)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(13,653.64)	4,986.46	(18,640.10)	4,986.46	B231
1026	23431000	23431000 A/P - Misc Global	(67,191.58)	(31,415.09)	(35,776.49)	(31,415.09)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,559,948.75)	(693,650.03)	(1,866,298.72)	(693,650.03)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(51,094.03)	(60,764.10)	9,670.07	(60,764.10)	B231
1026		Total: Accounts payable external	(5,386,284.47)	(1,497,866.41)	(3,888,418.06)	(1,497,866.41)	
1026	23510000	23510000 A/P Associated Companies	(2,559.95)	21,399.16	(23,959.11)	21,399.16	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	868,457.60	(293,112.03)	1,161,569.63	(293,112.03)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(866,474.36)	89,859.64	(956,334.00)	89,859.64	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(576.71)	(181,853.23)	181,276.52	(181,853.23)	
1026		Total: Accounts payable	(5,386,861.18)	(1,679,719.64)	(3,707,141.54)	(1,679,719.64)	
1026	23621000	23621000 Accrued FIT - Current Year	(416,320.00)	(248,282.97)	(168,037.03)	(248,282.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(416,411.66)	(248,375.00)	(168,036.66)	(248,375.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(92,092.00)	38,901.78	(130,993.78)	38,901.78	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	(16,149.78)	1,339,643.47	(16,149.78)	B23612
1026		Total: Accrued state income tax	1,231,401.69	22,752.00	1,208,649.69	22,752.00	
1026	23652100	23652100 Accrued Tax - FICA	(32,756.62)	(2,433.40)	(30,323.22)	(2,433.40)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,408,468.58)	(239,930.38)	(2,168,538.20)	(239,930.38)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,015.62)	(481.04)	(2,534.58)	(481.04)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,100,933.00)	(151,488.61)	(949,444.39)	(151,488.61)	B23611
1026		Total: Other accrued taxes	(3,545,173.82)	(394,333.43)	(3,150,840.39)	(394,333.43)	
1026		Total: Taxes accrued, including income taxes	(2,730,183.79)	(619,956.43)	(2,110,227.36)	(619,956.43)	
1026	23720000	23720000 Interest Accrued - LTD	(186,200.00)	-	(186,200.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,182,664.73)	(97,754.16)	(1,084,910.57)	(97,754.16)	B2371
1026		Total: Interest accrued	(1,368,864.73)	(97,754.16)	(1,271,110.57)	(97,754.16)	
1026	24120000	24120000 Accrued Vacation Pay	(316,596.00)	(58,052.84)	(258,543.16)	(58,052.84)	B241
1026	24120200	24120200 Accrued Power	(170,262.65)	18,132.21	(188,394.86)	18,132.21	B241
1026	24120300	24120300 Accrued Legal	(52,459.36)	8,128.81	(60,588.17)	8,128.81	B241
1026	24120600	24120600 Accrued Wages	(146,962.81)	(2,504.83)	(144,457.98)	(2,504.83)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,150.00)	(500.00)	(4,650.00)	(500.00)	B241
1026	24120700	24120700 Accrued Insurance	(46,821.63)	(34,926.74)	(11,894.89)	(34,926.74)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(18,567.91)	(617.08)	(17,950.83)	(617.08)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(19,504.75)	(366.21)	(19,138.54)	(366.21)	B241
1026	24121400	24121400 Accrued Bank Fees	(11,261.31)	10,770.71	(22,032.02)	10,770.71	B241
1026	24122500	24122500 Refund Rates Under Bond	(137,869.42)	(137,869.42)	-	(137,869.42)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,799.40)	(311.29)	(13,488.11)	(311.29)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(284,936.06)	(26,305.01)	(258,631.05)	(26,305.01)	B241
1026	24126200	24126200 Accrued Paving	(9,246.90)	4,414.81	(13,661.71)	4,414.81	B241
1026	24133000	24133000 Unclaimed Customer Credits	(22,133.22)	(20,848.80)	(1,284.42)	(20,848.80)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	(23,689.09)	(2,643.95)	(21,045.14)	(2,643.95)	B241
1026	24142008	24142008 WH PR - Garnishments	-	274.62	(274.62)	274.62	B241
1026	24142014	24142014 WH PR - ESPP	(11,384.84)	(3,180.11)	(8,204.73)	(3,180.11)	B241
1026	24150000	24150000 Operating Lease Current Liability	(905.74)	1,009.33	(1,915.07)	1,009.33	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(105,417.97)	(80,623.61)	(24,794.36)	(80,623.61)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(35,954.57)	44,839.96	(80,794.53)	44,839.96	B241
1026	24164000	24164000 GRIR - Non-inventory	(49,494.08)	253,965.16	(303,459.24)	253,965.16	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(572.00)	(698.00)	126.00	(698.00)	B241
1026	24172000	24172000 CFO Sales Tax	28,259,855.29	3,598,802.74	24,661,052.55	3,598,802.74	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(28,684,896.06)	(3,733,875.41)	(24,951,020.65)	(3,733,875.41)	B241
1026	24199700	24199700 Deferred Revenue - Current Portion	(529,039.08)	(55,945.89)	(473,093.19)	(55,945.89)	B241
1026	25299900	25299900 Advances for Construction - Current	(460,383.88)	(45,573.07)	(414,810.81)	(45,573.07)	B252
1026		Total: Other current liabilities	(2,936,432.07)	(281,154.44)	(2,655,277.63)	(281,154.44)	
1026		Total: Total Current Liabilities	(34,476,951.36)	8,317,790.86	(42,794,742.22)	8,317,790.86	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	(23,257.25)	(2,591.27)	(23,257.25)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,831,061.77)	298,882.17	(2,129,943.94)	298,882.17	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(19,594.71)	1,799.94	(21,394.65)	1,799.94	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,802,817.40)	(885,637.63)	(917,179.77)	(885,637.63)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(106,510.29)	(25,260.00)	(81,250.29)	(25,260.00)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,078.22)	(318,488.07)	(65,590.15)	(318,488.07)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(26,760.47)	(17,184.06)	(9,576.41)	(17,184.06)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,721,254.00)	(2,422,863.29)	(298,390.71)	(2,422,863.29)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,701,765.56)	(1,042,805.09)	(658,960.47)	(1,042,805.09)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(31,486.64)	(20,956.43)	(10,530.21)	(20,956.43)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	460,383.88	45,573.07	414,810.81	45,573.07	B252
1026		Total: Customer Advances for construction	(8,190,793.70)	(4,410,196.64)	(3,780,597.06)	(4,410,196.64)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(27,536,076.34)	(2,430,207.00)	(25,105,869.34)	(2,430,207.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,553,744.34)	(2,430,207.00)	(25,123,537.34)	(2,430,207.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,953,089.94)	(842,835.00)	(7,110,254.94)	(842,835.00)	B283
1026		Total: State Deferred income taxes long-term	(7,953,089.94)	(842,835.00)	(7,110,254.94)	(842,835.00)	
1026		Total: Deferred income taxes	(35,506,834.28)	(3,273,042.00)	(32,233,792.28)	(3,273,042.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	242.90	(242.94)	242.90	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(23,669.00)	4,764.00	(28,433.00)	4,764.00	B2551

1026	25510300	25510300 Unamortized ITC - 10%	(59,582.00)	68,508.00	(128,090.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(83,251.04)	73,514.90	(156,765.94)	73,514.90	
1026	25700000	25700000 Reg Liab - Cost of Removal	14,005,395.18	4,556,244.26	9,449,150.92	4,556,244.26	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,837,897.47	(270,491.49)	3,108,388.96	(270,491.49)	B1862
1026		Total: Reg liability - cost of removal	16,843,292.65	4,285,752.77	12,557,539.88	4,285,752.77	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(18,048,727.00)	4,657,135.00	(22,705,862.00)	4,657,135.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(224,552.10)	60,245.65	(284,797.75)	60,245.65	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	263,850.34	(70,801.66)	334,652.00	(70,801.66)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	122,474.25	(33,106.43)	155,580.68	(33,106.43)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	50.00	(50.11)	50.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,373.92)	9,779.28	(18,153.20)	9,779.28	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(21,081.45)	52,858.74	(73,940.19)	52,858.74	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,181,060.42)	1,090,209.72	(2,271,270.14)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	78,950.20	(78,950.18)	78,950.20	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,315,068.50)	(452,554.00)	(862,514.50)	(452,554.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(276,270.86)	(210,335.83)	(65,935.03)	(210,335.83)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	219,704.82	208,005.04	11,699.78	208,005.04	B253
1026		Total: Other regulatory liabilities	(21,334,904.93)	4,524,635.71	(25,859,540.64)	4,524,635.71	
1026		Total: Regulatory liabilities	(4,491,612.28)	8,810,388.48	(13,302,000.76)	8,810,388.48	
1026	26212000	26212000 Accrued Pension Expense	1,289,528.65	502,704.00	786,824.65	502,704.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,289,528.79	502,704.00	786,824.79	502,704.00	
1026	26221000	26221000 Accrued OPEB	2,281,034.15	1,170,724.00	1,110,310.15	1,170,724.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(127,673.95)	(14,101.95)	(113,572.00)	(14,101.95)	B253
1026		Total: Accrued postretirement benefit expense	2,153,360.20	1,156,622.05	996,738.15	1,156,622.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,384.27)	4,195.75	(6,580.02)	4,195.75	B224
1026		Total: Operating lease long-term liabilities	(2,384.27)	4,195.75	(6,580.02)	4,195.75	
1026	26580000	26580000 FIN 48 Reserve - Federal	(103,658.91)	(116,890.00)	13,231.09	(116,890.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(175,002.13)	47,894.00	(222,896.13)	47,894.00	B265
1026		Total: Other tax liabilities	(278,661.04)	(68,996.00)	(209,665.04)	(68,996.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,123.00	(2,123.00)	2,123.00	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,549.73	(1,549.73)	1,549.73	B253
1026		Total: Other long-term liabilities	-	3,672.73	(3,672.73)	3,672.73	
1026		Total: Other Deferred Credits	(278,661.04)	(65,323.27)	(213,337.77)	(65,323.27)	
1026		Total: Regulatory and other long-term liabilities	(45,110,647.62)	2,798,863.27	(47,909,510.89)	2,798,863.27	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(82,381.29)	(7,842,313.81)	(82,381.29)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	2,829.02	(1,295,633.45)	2,829.02	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,296,901.50)	(59,252.27)	(2,237,649.23)	(59,252.27)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(3,490.86)	(14,117.45)	(3,490.86)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,961.33)	(6,731.78)	(2,278,229.55)	(6,731.78)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(298,695.38)	(19,005.89)	(279,689.49)	(19,005.89)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(387,511.24)	(277,078.45)	(110,432.79)	(277,078.45)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(394,704.11)	(61,053.16)	(333,650.95)	(61,053.16)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(45,260.05)	(7,693.32)	(37,566.73)	(7,693.32)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,399,003.77	245,973.01	5,153,030.76	245,973.01	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,068,920.15	73,221.58	995,698.57	73,221.58	B272
1026		Total: Contributions in aid of construction	(18,082,090.69)	(199,466.05)	(17,882,624.64)	(199,466.05)	
1026		Total: CAPITAL AND LIABILITIES	(295,610,464.38)	(5,576,132.79)	(290,034,331.59)	(5,576,132.79)	
1026		Total: BALANCE SHEET	4,683,625.95	2,126,442.80	2,557,183.15	2,126,442.80	

Tennessee American Water Company
Trial Balance as of August 31, 2021

Company Code	Account Number	Description	August 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	27,385.53	664,413.63	27,385.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,157,694.45	362,002.29	6,795,692.16	362,002.29	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	5,989.83	18,578,085.56	5,989.83	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	44,228.92	3,995,736.51	44,228.92	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	-	767,740.56	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,168,772.66	235,407.84	4,933,364.82	235,407.84	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	579,235.47	211,304.19	367,931.28	211,304.19	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,453,757.55	(460,739.19)	27,914,496.74	(460,739.19)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	737,014.57	14,063,062.67	737,014.57	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	150,588,289.05	7,445,957.88	143,142,331.17	7,445,957.88	B3314
1026	10133300	10133300 UPIS - Services	32,119,763.60	340,648.18	31,779,115.42	340,648.18	B3334
1026	10133410	10133410 UPIS - Meters	16,697,470.58	1,746,125.41	14,951,345.17	1,746,125.41	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,018,777.08	1,192,084.15	19,826,692.93	1,192,084.15	B3344
1026	10133500	10133500 UPIS - Hydrants	11,423,553.05	700,023.58	10,723,529.47	700,023.58	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,747,469.02	269,444.09	12,478,024.93	269,444.09	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	5,910,617.74	61,624.04	5,848,993.70	61,624.04	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	623,025.67	(115,911.84)	738,937.51	(115,911.84)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	153,675.37	5,288.63	148,386.74	5,288.63	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	286,583.13	11,860.37	274,722.76	11,860.37	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,036,614.51	96,924.08	1,939,690.43	96,924.08	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(652,357.28)	1,115,139.82	(652,357.28)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(23,060.39)	27,589.30	(23,060.39)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	1,058,671.43	360,364.19	698,307.24	360,364.19	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,728,397.07	7,297,686.12	4,430,710.95	7,297,686.12	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	-	106,685.64	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	836,466.40	68,217.26	768,249.14	68,217.26	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,348,822.44	52,028.10	1,296,794.34	52,028.10	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	19,873.16	(103,430.30)	123,303.46	(103,430.30)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,906,530.15	1,737,748.74	168,781.41	1,737,748.74	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(3,448.91)	3,448.91	(3,448.91)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,164,343.40	124,090.00	2,040,253.40	124,090.00	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,646,621.93	252,899.92	2,393,722.01	252,899.92	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,757,159.14	6,645,953.70	13,111,205.44	6,645,953.70	B3314
1026	10633300	10633300 CCNC Services	390,347.90	6,222.01	384,125.89	6,222.01	B3334
1026	10633410	10633410 CCNC Meters	3,127,237.63	856,570.62	2,270,667.01	856,570.62	B3344
1026	10633420	10633420 CCNC Meter Installations	785,191.30	(286,691.62)	1,071,882.92	(286,691.62)	B3344
1026	10633500	10633500 CCNC Hydrants	318,687.96	(120,059.96)	438,747.92	(120,059.96)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	6,936,705.83	2,041,766.35	4,894,939.48	2,041,766.35	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,704,251.55	852,521.90	851,729.65	852,521.90	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	213,918.44	41,235.49	172,682.95	41,235.49	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	3,704.59	(4,778.74)	8,483.33	(4,778.74)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	92,904.73	(11,860.37)	104,765.10	(11,860.37)	B3455
1026	10634600	10634600 CCNC Communication Equipment	58,830.16	(61,609.74)	120,439.90	(61,609.74)	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	(32,690.80)	83,332.23	(32,690.80)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	398,426,959.54	32,453,128.62	365,973,830.92	32,453,128.62	
1026	10700000	10700000 CWIP	9,039,355.58	(484,557.23)	9,523,912.81	(484,557.23)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	65,254.31	(184,225.60)	249,479.91	(184,225.60)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	1,029.61	1,029.61	-	1,029.61	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	9,083,075.62	(685,982.58)	9,769,058.20	(685,982.58)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(159,380,630.34)	(10,431,818.86)	(148,948,811.48)	(10,431,818.86)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,562.79)	(34,193.77)	(4,547,369.02)	(34,193.77)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,004,471.88	1,390,663.38	45,613,808.50	1,390,663.38	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	-	(32,277.10)	-	B1081
1026		Total: Accumulated depreciation/amortization	(116,999,858.35)	(9,075,349.25)	(107,924,509.10)	(9,075,349.25)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	286,760,598.17	18,942,218.15	267,818,380.02	18,942,218.15	
1026		Total: Total Property Plant & Equipment	286,760,598.17	18,942,218.15	267,818,380.02	18,942,218.15	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	2,865.74	1,723.86	1,141.88	1,723.86	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(401,087.10)	291,015.33	(692,102.43)	291,015.33	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(206,955.58)	(9,121.27)	(197,834.31)	(9,121.27)	B234
1026	13162600	13162600 US Bank TN - Main	252,013.28	(15,548.80)	267,562.08	(15,548.80)	B1312

1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	97,441.77	(18,789.09)	116,230.86	(18,789.09)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	516.22	34.94	481.28	34.94	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	1,241.15	(9,312.45)	10,553.60	(9,312.45)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(380.99)	380.99	(380.99)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(105.35)	3,682.65	(3,788.00)	3,682.65	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	87.27	87.27	-	87.27	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	700.50	(700.50)	700.50	B1312
1026		Total: Cash and cash equivalents	(251,982.60)	244,091.95	(496,074.55)	244,091.95	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,921,221.72	840,945.40	4,080,276.32	840,945.40	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(3,536.48)	17,544.09	(21,080.57)	17,544.09	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	850.00	(850.00)	850.00	B141
1026		Total: Utility customer accounts receivable	4,917,685.24	859,339.49	4,058,345.75	859,339.49	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(11,933,338.01)	11,933,338.01	(11,933,338.01)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	247,537.34	(89,162.86)	336,700.20	(89,162.86)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	13,767.48	(98,435.04)	112,202.52	(98,435.04)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(1,549.73)	1,549.73	(1,549.73)	B145
1026		Total: Receivable from affiliated companies	261,304.82	(12,122,485.64)	12,383,790.46	(12,122,485.64)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	541,948.40	(19,008.34)	560,956.74	(19,008.34)	B142
1026	14611000	14611000 Misc A/R - Manual	1,428.96	16.35	1,412.61	16.35	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	63,740.34	(14,628.00)	78,368.34	(14,628.00)	B142
1026	14613000	14613000 Misc A/R - Employees	22.85	107.64	(84.79)	107.64	B142
1026		Total: Other receivables, net	676,306.59	35,653.69	640,652.90	35,653.69	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(558,119.96)	33,913.86	(592,033.82)	33,913.86	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(20,440.21)	(2,737.43)	(17,702.78)	(2,737.43)	B142
1026		Total: Allowance for uncollectible accounts	(578,560.17)	31,176.43	(609,736.60)	31,176.43	
1026		Total: Accounts receivable, net	5,276,736.48	(11,196,316.03)	16,473,052.51	(11,196,316.03)	
1026	14400000	14400000 Unbilled Utility Revenue	2,642,040.83	383,840.52	2,258,200.31	383,840.52	B173
1026		Total: Unbilled revenues	2,642,040.83	383,840.52	2,258,200.31	383,840.52	
1026	15110000	15110000 Inventory - Plant Material	818,101.64	58,480.11	759,621.53	58,480.11	B151
1026	15130000	15130000 Inventory - Chemicals	145,040.21	(2,699.08)	147,739.29	(2,699.08)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	366.74	(3,602.79)	3,969.53	(3,602.79)	B153
1026		Total: Materials and supplies	963,508.59	52,178.24	911,330.35	52,178.24	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	607,247.50	(175,557.47)	782,804.97	(175,557.47)	B162
1026	16520000	16520000 Prepaid Insurance	165,522.81	31,648.80	133,874.01	31,648.80	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	68,337.88	(4,194.41)	72,532.29	(4,194.41)	B162
1026	16550000	16550000 Prepaid Other	66,471.19	5,765.95	60,705.24	5,765.95	B162
1026	16550010	16550010 Prepaid Other - Global	24,274.49	(155,707.77)	179,982.26	(155,707.77)	B162
1026		Total: Other current assets	946,853.87	(299,044.90)	1,245,898.77	(299,044.90)	
1026		Total: Total Current Assets	9,577,157.17	(10,815,250.22)	20,392,407.39	(10,815,250.22)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	56,937.27	(22,591.35)	79,528.62	(22,591.35)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	170,900.35	(125,519.72)	296,420.07	(125,519.72)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(687,018.50)	(51,858.80)	(635,159.70)	(51,858.80)	B1862
1026		Total: Reg asset - income tax recovery	3,954,673.49	(927,175.70)	4,881,849.19	(927,175.70)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	11,310.29	(2,257.72)	13,568.01	(2,257.72)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,297,525.75	90,404.11	1,207,121.64	90,404.11	B181
1026		Total: Debt and preferred stock expense	1,308,836.04	88,146.39	1,220,689.65	88,146.39	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	316,596.00	58,052.84	258,543.16	58,052.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,333.36	9,333.36	-	9,333.36	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	196,224.68	(28,032.12)	224,256.80	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	46.69	32,831.02	46.69	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	557,913.69	30,791.39	527,122.30	30,791.39	B1861
1026		Total: Other regulatory assets	1,112,945.44	70,192.16	1,042,753.28	70,192.16	
1026		Total: Regulatory assets	6,376,454.97	(768,837.15)	7,145,292.12	(768,837.15)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,215.30	(5,109.93)	8,325.23	(5,109.93)	B1862
1026		Total: Operating lease right-of-use assets	3,215.30	(5,109.93)	8,325.23	(5,109.93)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	56,272.29	(15,703.92)	71,976.21	(15,703.92)	B181
1026		Total: Other long-term assets	56,272.29	(15,703.92)	71,976.21	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	6,435,942.56	(789,651.00)	7,225,593.56	(789,651.00)	
1026		Total: ASSETS	302,773,697.90	7,337,316.93	295,436,380.97	7,337,316.93	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,623,161.10)	(23,187.76)	(41,599,973.34)	(23,187.76)	B211
1026		Total: Paid-in capital	(41,623,161.10)	(23,187.76)	(41,599,973.34)	(23,187.76)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,298,289.69)	(1,520,233.51)	(93,778,056.18)	(1,520,233.51)	
1026		Total: Total Equity	(95,298,289.69)	(1,520,233.51)	(93,778,056.18)	(1,520,233.51)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	333,265.46	26,511.02	306,754.44	26,511.02	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,647,055.58)	(14,973,488.98)	(87,673,566.60)	(14,973,488.98)	
1026		Total: Total Long-term debt	(102,647,055.58)	(14,973,488.98)	(87,673,566.60)	(14,973,488.98)	
1026		Total: Total Capitalization	(197,945,345.27)	(16,493,722.49)	(181,451,622.78)	(16,493,722.49)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(22,209,929.84)	(463,106.82)	(21,746,823.02)	(463,106.82)	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(130,210.41)	(97,828.03)	(32,382.38)	(97,828.03)	B234
1026		Total: In-House Cash Center	(22,340,140.25)	(560,934.85)	(21,779,205.40)	(560,934.85)	
1026		Total: Short-term debt	(22,340,140.25)	11,232,428.96	(33,572,569.21)	11,232,428.96	
1026	23410000	23410000 A/P - Reconciliation Account	(1,746,319.31)	(593,817.17)	(1,152,502.14)	(593,817.17)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(331,764.26)	(54,588.07)	(277,176.19)	(54,588.07)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(15,444.73)	(14,070.65)	(1,374.08)	(14,070.65)	B231
1026	23430000	23430000 A/P - Miscellaneous	(63,000.00)	(41,000.00)	(22,000.00)	(41,000.00)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(43,742.21)	36,580.27	(80,322.48)	36,580.27	B231

1026	23430700	23430700 A/P - Pcard Accrual	(12,324.55)	13,696.24	(26,020.79)	13,696.24	B231
1026	23431000	23431000 A/P - Misc Global	(83,131.53)	(24,932.12)	(58,199.41)	(24,932.12)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,137,025.29)	162,857.08	(3,299,882.37)	162,857.08	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(31,065.27)	(3,423.96)	(27,641.31)	(3,423.96)	B231
1026		Total: Accounts payable external	(5,463,817.15)	(518,698.38)	(4,945,118.77)	(518,698.38)	
1026	23510000	23510000 A/P Associated Companies	(5,602.04)	38,318.11	(43,920.15)	38,318.11	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	821,563.37	(46,402.32)	867,965.69	(46,402.32)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(848,826.98)	103,418.76	(952,245.74)	103,418.76	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(32,865.65)	95,334.55	(128,200.20)	95,334.55	
1026		Total: Accounts payable	(5,496,682.80)	(423,363.83)	(5,073,318.97)	(423,363.83)	
1026	23621000	23621000 Accrued FIT - Current Year	(570,881.00)	(496,273.97)	(74,607.03)	(496,273.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(570,972.66)	(496,366.00)	(74,606.66)	(496,366.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(174,748.00)	(12,297.22)	(162,450.78)	(12,297.22)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	(16,149.78)	1,339,643.47	(16,149.78)	B23612
1026		Total: Accrued state income tax	1,148,745.69	(28,447.00)	1,177,192.69	(28,447.00)	
1026	23652100	23652100 Accrued Tax - FICA	(40,288.52)	(3,967.69)	(36,320.83)	(3,967.69)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,708,997.71)	(239,930.38)	(2,469,067.33)	(239,930.38)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,183.39)	(1,379.31)	(804.08)	(1,379.31)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,158,933.00)	(103,488.61)	(1,055,444.39)	(103,488.61)	B23611
1026		Total: Other accrued taxes	(3,910,402.62)	(348,765.99)	(3,561,636.63)	(348,765.99)	
1026		Total: Taxes accrued, including income taxes	(3,332,629.59)	(873,578.99)	(2,459,050.60)	(873,578.99)	
1026	23720000	23720000 Interest Accrued - LTD	(223,440.00)	-	(223,440.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,502,499.07)	(138,379.16)	(1,364,119.91)	(138,379.16)	B2371
1026		Total: Interest accrued	(1,725,939.07)	(138,379.16)	(1,587,559.91)	(138,379.16)	
1026	24120000	24120000 Accrued Vacation Pay	(316,596.00)	(58,052.84)	(258,543.16)	(58,052.84)	B241
1026	24120200	24120200 Accrued Power	(175,642.74)	(5,608.20)	(170,034.54)	(5,608.20)	B241
1026	24120300	24120300 Accrued Legal	(35,691.50)	30,509.66	(66,201.16)	30,509.66	B241
1026	24120600	24120600 Accrued Wages	(209,873.82)	(28,534.67)	(181,339.15)	(28,534.67)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,150.00)	(350.00)	(4,800.00)	(350.00)	B241
1026	24120700	24120700 Accrued Insurance	(62,558.57)	(41,283.41)	(21,275.16)	(41,283.41)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(21,215.86)	(829.67)	(20,386.19)	(829.67)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(8,807.08)	11,770.78	(20,577.86)	11,770.78	B241
1026	24121400	24121400 Accrued Bank Fees	(16,061.72)	5,468.02	(21,529.74)	5,468.02	B241
1026	24122500	24122500 Refund Rates Under Bond	(118,367.80)	(118,367.80)	-	(118,367.80)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(6,300.28)	8,199.60	(14,499.88)	8,199.60	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(325,427.01)	(29,848.58)	(295,578.43)	(29,848.58)	B241
1026	24126200	24126200 Accrued Paving	(9,246.90)	4,414.81	(13,661.71)	4,414.81	B241
1026	24133000	24133000 Unclaimed Customer Credits	(22,141.69)	(20,850.44)	(1,291.25)	(20,850.44)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	20,421.13	(20,421.13)	20,421.13	B241
1026	24142014	24142014 WH PR - ESPP	(15,866.40)	(4,383.13)	(11,483.27)	(4,383.13)	B241
1026	24150000	24150000 Operating Lease Current Liability	(907.43)	987.20	(1,894.63)	987.20	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(115,472.19)	(44,214.75)	(71,257.44)	(44,214.75)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(47,738.28)	29,110.87	(76,849.15)	29,110.87	B241
1026	24164000	24164000 GRIR - Non-inventory	(236,716.12)	(134,159.45)	(102,556.67)	(134,159.45)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(627.00)	(693.00)	66.00	(693.00)	B241
1026	24172000	24172000 CFO Sales Tax	28,684,217.82	3,677,416.56	25,006,801.26	3,677,416.56	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(29,032,620.44)	(3,787,267.92)	(25,245,352.52)	(3,787,267.92)	B241
1026	24199700	24199700 Deferred Revenue - Current Portion	(264,519.54)	(27,972.93)	(236,546.61)	(27,972.93)	B241
1026	25299900	25299900 Advances for Construction - Current	(460,383.88)	(45,573.07)	(414,810.81)	(45,573.07)	B252
1026		Total: Other current liabilities	(2,862,693.06)	(576,341.76)	(2,286,351.30)	(576,341.76)	
1026		Total: Total Current Liabilities	(35,758,084.77)	9,220,765.22	(44,978,849.99)	9,220,765.22	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	(23,257.25)	(2,591.27)	(23,257.25)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,831,061.77)	298,882.17	(2,129,943.94)	298,882.17	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(19,594.71)	1,799.94	(21,394.65)	1,799.94	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,755,580.59)	(868,193.49)	(887,387.10)	(868,193.49)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(106,510.29)	(25,260.00)	(81,250.29)	(25,260.00)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(384,078.22)	(321,898.53)	(62,179.69)	(321,898.53)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,177.38)	(13,626.05)	(8,551.33)	(13,626.05)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,728,586.00)	(2,298,153.29)	(430,432.71)	(2,298,153.29)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,654,528.76)	(1,008,720.91)	(645,807.85)	(1,008,720.91)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,903.55)	(16,844.85)	(10,058.70)	(16,844.85)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	460,383.88	45,573.07	414,810.81	45,573.07	B252
1026		Total: Customer Advances for construction	(8,094,485.91)	(4,229,699.19)	(3,864,786.72)	(4,229,699.19)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(27,815,440.34)	(2,363,698.00)	(25,451,742.34)	(2,363,698.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,833,108.34)	(2,363,698.00)	(25,469,410.34)	(2,363,698.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(8,016,679.94)	(852,862.00)	(7,163,817.94)	(852,862.00)	B283
1026		Total: State Deferred income taxes long-term	(8,016,679.94)	(852,862.00)	(7,163,817.94)	(852,862.00)	
1026		Total: Deferred income taxes	(35,849,788.28)	(3,216,560.00)	(32,633,228.28)	(3,216,560.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	194.32	(194.36)	194.32	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(23,272.00)	4,764.00	(28,036.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(53,873.00)	68,508.00	(122,381.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(77,145.04)	73,466.32	(150,611.36)	73,466.32	
1026	25700000	25700000 Reg Liab - Cost of Removal	14,047,641.56	4,309,681.05	9,737,960.51	4,309,681.05	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	2,963,483.81	87,315.26	2,876,168.55	87,315.26	B1862
1026		Total: Reg liability - cost of removal	17,011,125.37	4,396,996.31	12,614,129.06	4,396,996.31	

1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(17,841,372.00)	4,395,588.00	(22,236,960.00)	4,395,588.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(223,536.29)	60,039.46	(283,575.75)	60,039.46	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	262,655.82	(70,559.18)	333,215.00	(70,559.18)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	121,903.10	(32,990.50)	154,893.60	(32,990.50)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	40.00	(40.11)	40.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,233.45)	9,665.75	(17,899.20)	9,665.75	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(19,061.49)	51,577.70	(70,639.19)	51,577.70	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,090,209.61)	1,090,209.72	(2,180,419.33)	1,090,209.72	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	63,160.16	(63,160.14)	63,160.16	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,354,186.50)	(491,672.00)	(862,514.50)	(491,672.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(297,047.20)	(216,899.62)	(80,147.58)	(216,899.62)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	226,310.99	214,883.41	11,427.58	214,883.41	B253
1026		Total: Other regulatory liabilities	(21,088,576.72)	4,207,242.90	(25,295,819.62)	4,207,242.90	
1026		Total: Regulatory liabilities	(4,077,451.35)	8,604,239.21	(12,681,690.56)	8,604,239.21	
1026	26212000	26212000 Accrued Pension Expense	1,423,645.65	556,152.00	867,493.65	556,152.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,423,645.79	556,152.00	867,493.79	556,152.00	
1026	26221000	26221000 Accrued OPEB	2,376,746.15	1,181,588.00	1,195,158.15	1,181,588.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(130,323.95)	(13,206.95)	(117,117.00)	(13,206.95)	B253
1026		Total: Accrued postretirement benefit expense	2,246,422.20	1,168,381.05	1,078,041.15	1,168,381.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,307.87)	4,122.73	(6,430.60)	4,122.73	B224
1026		Total: Operating lease long-term liabilities	(2,307.87)	4,122.73	(6,430.60)	4,122.73	
1026	26580000	26580000 FIN 48 Reserve - Federal	(103,658.91)	(116,890.00)	13,231.09	(116,890.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(175,002.13)	47,894.00	(222,896.13)	47,894.00	B265
1026		Total: Other tax liabilities	(278,661.04)	(68,996.00)	(209,665.04)	(68,996.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,426.29	(2,426.29)	2,426.29	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	1,549.73	(1,549.73)	1,549.73	B253
1026		Total: Other long-term liabilities	-	3,976.02	(3,976.02)	3,976.02	
1026		Total: Other Deferred Credits	(278,661.04)	(65,019.98)	(213,641.06)	(65,019.98)	
1026		Total: Regulatory and other long-term liabilities	(44,709,771.50)	2,895,082.14	(47,604,853.64)	2,895,082.14	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	(2,567.02)	(5,923,669.46)	(2,567.02)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(7,924,695.10)	(82,381.29)	(7,842,313.81)	(82,381.29)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	2,829.02	(1,295,633.45)	2,829.02	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,297,613.50)	(59,964.27)	(2,237,649.23)	(59,964.27)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	(3,490.86)	(14,117.45)	(3,490.86)	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,284,961.33)	(6,731.78)	(2,278,229.55)	(6,731.78)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(300,712.23)	(21,022.74)	(279,689.49)	(21,022.74)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(383,657.68)	(260,239.89)	(123,417.79)	(260,239.89)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(395,416.09)	(61,765.14)	(333,650.95)	(61,765.14)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(47,276.92)	(9,710.19)	(37,566.73)	(9,710.19)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,419,484.95	246,056.08	5,173,428.87	246,056.08	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,075,175.27	73,415.10	1,001,760.17	73,415.10	B272
1026		Total: Contributions in aid of construction	(18,056,958.53)	(187,808.60)	(17,869,149.93)	(187,808.60)	
1026		Total: CAPITAL AND LIABILITIES	(296,470,160.07)	(4,565,683.73)	(291,904,476.34)	(4,565,683.73)	
1026		Total: BALANCE SHEET	6,303,537.83	2,771,633.20	3,531,904.63	2,771,633.20	

Tennessee American Water Company
Trial Balance as of September 30, 2021

Company Code	Account Number	Description	September 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	27,385.53	664,413.63	27,385.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,154,065.39	358,373.23	6,795,692.16	358,373.23	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	5,989.83	18,578,085.56	5,989.83	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	44,228.92	3,995,736.51	44,228.92	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	-	767,740.56	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,165,407.37	233,522.90	4,931,884.47	233,522.90	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	665,139.90	289,095.17	376,044.73	289,095.17	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,453,129.27	(460,087.16)	27,913,216.43	(460,087.16)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	737,014.57	14,063,062.67	737,014.57	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	152,081,038.35	8,924,990.50	143,156,047.85	8,924,990.50	B3314
1026	10133300	10133300 UPIS - Services	32,299,364.60	516,879.60	31,782,485.00	516,879.60	B3334
1026	10133410	10133410 UPIS - Meters	17,083,123.38	2,125,524.38	14,957,599.00	2,125,524.38	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,032,521.28	1,202,448.48	19,830,072.80	1,202,448.48	B3344
1026	10133500	10133500 UPIS - Hydrants	11,547,680.48	824,253.33	10,723,427.15	824,253.33	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,785,422.53	296,631.41	12,488,791.12	296,631.41	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	6,094,468.81	245,475.11	5,848,993.70	245,475.11	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	637,360.16	(101,577.35)	738,937.51	(101,577.35)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	157,379.96	8,993.22	148,386.74	8,993.22	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	104,765.10	274,722.76	104,765.10	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,040,790.48	101,100.05	1,939,690.43	101,100.05	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(652,357.28)	1,115,139.82	(652,357.28)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,528.91	(23,060.39)	27,589.30	(23,060.39)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	1,109,689.18	425,092.76	684,596.42	425,092.76	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,727,595.54	1,707,592.11	10,020,003.43	1,707,592.11	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	-	106,685.64	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	950,861.47	138,516.54	812,344.93	138,516.54	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	414,697.21	-	414,697.21	B3062
1026	10630900	10630900 CCNC Supply Mains	1,346,680.44	36,718.51	1,309,961.93	36,718.51	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	32,918.25	(100,452.31)	133,370.56	(100,452.31)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	1,844,738.05	1,684,070.09	160,667.96	1,684,070.09	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(3,448.91)	3,448.91	(3,448.91)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,160,806.78	108,314.12	2,052,492.66	108,314.12	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,646,621.93	237,111.95	2,409,509.98	237,111.95	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	18,654,618.64	4,953,024.55	13,701,594.09	4,953,024.55	B3314
1026	10633300	10633300 CCNC Services	284,760.58	(151,669.45)	436,430.03	(151,669.45)	B3334
1026	10633410	10633410 CCNC Meters	3,293,562.51	896,888.69	2,396,673.82	896,888.69	B3344
1026	10633420	10633420 CCNC Meter Installations	776,743.31	(381,586.22)	1,158,329.53	(381,586.22)	B3344
1026	10633500	10633500 CCNC Hydrants	357,204.84	(114,658.33)	471,863.17	(114,658.33)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,410,284.49	2,076,687.06	5,333,597.43	2,076,687.06	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,808,507.01	956,777.36	851,729.65	956,777.36	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	191,859.90	19,176.95	172,682.95	19,176.95	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	-	(8,483.33)	8,483.33	(8,483.33)	B3445
1026	10634500	10634500 CCNC Power Operated Equipment	-	(104,765.10)	104,765.10	(104,765.10)	B3455
1026	10634600	10634600 CCNC Communication Equipment	60,534.41	(59,905.49)	120,439.90	(59,905.49)	B3465
1026	10634700	10634700 CCNC Misc Equipment	54,535.41	(28,796.82)	83,332.23	(28,796.82)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	400,601,256.53	27,594,943.66	373,006,312.87	27,594,943.66	
1026	10700000	10700000 CWIP	10,187,711.32	3,905,074.20	6,282,637.12	3,905,074.20	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	26,204.68	(9,675.74)	35,880.42	(9,675.74)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	1,084.61	1,084.61	-	1,084.61	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	10,192,436.73	3,878,253.71	6,314,183.02	3,878,253.71	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(160,244,109.62)	(10,419,148.97)	(149,824,960.65)	(10,419,148.97)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,562.79)	(32,914.93)	(4,548,647.86)	(32,914.93)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,212,768.00	1,595,266.84	45,617,501.16	1,595,266.84	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	-	(32,277.10)	-	B1081
1026		Total: Accumulated depreciation/amortization	(117,655,041.51)	(8,856,797.06)	(108,798,244.45)	(8,856,797.06)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	289,389,073.11	18,866,821.67	270,522,251.44	18,866,821.67	
1026		Total: Total Property Plant & Equipment	289,389,073.11	18,866,821.67	270,522,251.44	18,866,821.67	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	300.00	(106.54)	406.54	(106.54)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(209,616.86)	(32,158.09)	(177,458.77)	(32,158.09)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	60.00	(60.00)	60.00	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(205,820.05)	(296.98)	(205,523.07)	(296.98)	B234

1026	13162600	13162600 US Bank TN - Main	167,414.28	(4,156.18)	171,570.46	(4,156.18)	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(678.66)	678.66	(678.66)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	114,437.39	52,296.04	62,141.35	52,296.04	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	284.17	(36.33)	320.50	(36.33)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	3,479.10	(1,391.34)	4,870.44	(1,391.34)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(318.79)	64.20	(382.99)	64.20	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	29.00	29.00	-	29.00	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	20.00	(20.00)	20.00	B1312
1026		Total: Cash and cash equivalents	(127,811.76)	13,645.12	(141,456.88)	13,645.12	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,636,173.26	436,095.38	4,200,077.88	436,095.38	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	442,927.35	(5,133.50)	448,060.85	(5,133.50)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	12,321.70	(12,321.70)	12,321.70	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	850.00	(850.00)	850.00	B141
1026		Total: Utility customer accounts receivable	5,079,100.61	444,133.58	4,634,967.03	444,133.58	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	(225,456.71)	(11,996,411.52)	11,770,954.81	(11,996,411.52)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	225,751.44	(298,214.58)	523,966.02	(298,214.58)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	24,077.28	2,555.10	21,522.18	2,555.10	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(2,329.73)	2,329.73	(2,329.73)	B145
1026		Total: Receivable from affiliated companies	24,372.01	(12,294,400.73)	12,318,772.74	(12,294,400.73)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	552,589.64	41,096.95	511,492.69	41,096.95	B142
1026	14611000	14611000 Misc A/R - Manual	1,429.63	(179,988.78)	181,418.41	(179,988.78)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	66,390.34	(15,523.00)	81,913.34	(15,523.00)	B142
1026	14613000	14613000 Misc A/R - Employees	37.98	122.77	(84.79)	122.77	B142
1026		Total: Other receivables, net	689,613.63	(85,126.02)	774,739.65	(85,126.02)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(563,852.70)	104,055.81	(667,908.51)	104,055.81	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(34,110.59)	(15,035.26)	(19,075.33)	(15,035.26)	B142
1026		Total: Allowance for uncollectible accounts	(597,963.29)	89,020.55	(686,983.84)	89,020.55	
1026		Total: Accounts receivable, net	5,195,122.96	(11,846,372.62)	17,041,495.58	(11,846,372.62)	
1026	14400000	14400000 Unbilled Utility Revenue	2,150,246.74	86,294.95	2,063,951.79	86,294.95	B173
1026		Total: Unbilled revenues	2,150,246.74	86,294.95	2,063,951.79	86,294.95	
1026	15110000	15110000 Inventory - Plant Material	780,792.50	86,559.51	694,232.99	86,559.51	B151
1026	15130000	15130000 Inventory - Chemicals	149,579.42	9,178.33	140,401.09	9,178.33	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	8,107.39	(51,036.26)	59,143.65	(51,036.26)	B153
1026		Total: Materials and supplies	938,479.31	44,701.58	893,777.73	44,701.58	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	546,522.75	(158,001.72)	704,524.47	(158,001.72)	B162
1026	16520000	16520000 Prepaid Insurance	98,691.24	19,056.07	79,635.17	19,056.07	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	51,253.42	(3,145.80)	54,399.22	(3,145.80)	B162
1026	16550000	16550000 Prepaid Other	61,195.25	14,805.77	46,389.48	14,805.77	B162
1026	16550010	16550010 Prepaid Other - Global	12,589.62	(124,473.37)	137,062.99	(124,473.37)	B162
1026	16611000	16611000 Reg Asset-OCA tax	191,647.00	21,304.84	170,342.16	21,304.84	B174
1026		Total: Other current assets	976,899.28	(231,454.21)	1,208,353.49	(231,454.21)	
1026		Total: Total Current Assets	9,132,936.53	(11,933,185.18)	21,066,121.71	(11,933,185.18)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	67,379.83	(27,570.32)	94,950.15	(27,570.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Plant Flow Thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	164,608.51	(124,242.56)	288,851.07	(124,242.56)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(691,236.05)	(51,546.75)	(639,689.30)	(51,546.75)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(3,954,606.66)	930,565.46	(4,885,172.12)	930,565.46	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	11,122.20	(2,257.63)	13,379.83	(2,257.63)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,291,409.90	89,961.60	1,201,448.30	89,961.60	B181
1026		Total: Debt and preferred stock expense	1,302,532.10	87,703.97	1,214,828.13	87,703.97	
1026	18680000	18680000 Reg Asset - Cost of Removal	14,085,343.92	2,063,362.97	12,021,980.95	2,063,362.97	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	3,286,105.91	2,572,031.14	714,074.77	2,572,031.14	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	9,250.03	9,250.03	-	9,250.03	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	193,888.67	(28,032.12)	221,920.79	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	557,656.69	(94,783.55)	652,440.24	(94,783.55)	B1861
1026	18689900	18689900 Reg Asset - Other	242,607.52	153,644.42	88,963.10	153,644.42	B1862
1026		Total: Other regulatory assets	18,407,730.45	4,675,472.89	13,732,257.56	4,675,472.89	
1026		Total: Regulatory assets	19,710,262.55	4,763,176.86	14,947,085.69	4,763,176.86	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,140.46	(4,918.32)	8,058.78	(4,918.32)	B1862
1026		Total: Operating lease right-of-use assets	3,140.46	(4,918.32)	8,058.78	(4,918.32)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	54,963.63	(15,703.92)	70,667.55	(15,703.92)	B181
1026		Total: Other long-term assets	54,963.63	(15,703.92)	70,667.55	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	19,768,366.64	4,742,554.62	15,025,812.02	4,742,554.62	
1026		Total: ASSETS	318,290,376.28	11,676,191.11	306,614,185.17	11,676,191.11	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(41,635,238.84)	(23,717.94)	(41,611,520.90)	(23,717.94)	B211
1026		Total: Paid-in capital	(41,635,238.84)	(23,717.94)	(41,611,520.90)	(23,717.94)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(95,310,367.43)	(1,520,763.69)	(93,789,603.74)	(1,520,763.69)	
1026		Total: Total Equity	(95,310,367.43)	(1,520,763.69)	(93,789,603.74)	(1,520,763.69)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	331,803.30	26,391.62	305,411.68	26,391.62	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,648,517.74)	(14,973,608.38)	(87,674,909.36)	(14,973,608.38)	
1026		Total: Total Long-term debt	(102,648,517.74)	(14,973,608.38)	(87,674,909.36)	(14,973,608.38)	
1026		Total: Total Capitalization	(197,958,885.17)	(16,494,372.07)	(181,464,513.10)	(16,494,372.07)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(25,601,568.87)	1,229,707.31	(26,831,276.18)	1,229,707.31	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(577,506.21)	(545,583.89)	(31,922.32)	(545,583.89)	B234
1026		Total: In-House Cash Center	(26,179,075.08)	684,123.42	(26,863,198.50)	684,123.42	

1026		Total: Short-term debt	(26,179,075.08)	12,477,487.23	(38,656,562.31)	12,477,487.23	
1026	23410000	23410000 A/P - Reconciliation Account	(2,961,220.33)	386,504.46	(3,347,724.79)	386,504.46	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(313,446.18)	328,461.15	(641,907.33)	328,461.15	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(13,364.90)	(12,523.67)	(841.23)	(12,523.67)	B231
1026	23430000	23430000 A/P - Miscellaneous	(31,000.00)	139,950.00	(170,950.00)	139,950.00	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(49,133.48)	90,521.12	(139,654.60)	90,521.12	B231
1026	23430700	23430700 A/P - Pcard Accrual	(19,554.77)	3,962.62	(23,517.39)	3,962.62	B231
1026	23431000	23431000 A/P - Misc Global	(48,197.75)	16,711.25	(64,909.00)	16,711.25	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,064,916.90)	(99,446.35)	(2,965,470.55)	(99,446.35)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(51,667.24)	(11,721.14)	(39,946.10)	(11,721.14)	B231
1026		Total: Accounts payable external	(6,552,501.55)	842,419.44	(7,394,920.99)	842,419.44	
1026	23510000	23510000 A/P Associated Companies	223,872.10	61,826.24	162,045.86	61,826.24	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	835,059.50	(4,983.72)	840,043.22	(4,983.72)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,079,905.22)	(178,805.56)	(901,099.66)	(178,805.56)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(20,973.62)	(121,963.04)	100,989.42	(121,963.04)	
1026		Total: Accounts payable	(6,573,475.17)	720,456.40	(7,293,931.57)	720,456.40	
1026	23621000	23621000 Accrued FIT - Current Year	(604,773.00)	(666,142.97)	61,369.97	(666,142.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	(92.03)	0.37	(92.03)	B23612
1026		Total: Accrued federal income tax	(604,864.66)	(666,235.00)	61,370.34	(666,235.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(256,631.00)	(440,333.22)	183,702.22	(440,333.22)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	(16,149.78)	1,339,643.47	(16,149.78)	B23612
1026		Total: Accrued state income tax	1,066,862.69	(456,483.00)	1,523,345.69	(456,483.00)	
1026	23652100	23652100 Accrued Tax - FICA	(49,747.01)	(3,989.32)	(45,757.69)	(3,989.32)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,663,408.79)	106,187.67	(2,769,596.46)	106,187.67	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,168.02)	877.50	(3,045.52)	877.50	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,216,933.00)	(108,488.61)	(1,108,444.39)	(108,488.61)	B23611
1026		Total: Other accrued taxes	(3,932,256.82)	(5,412.76)	(3,926,844.06)	(5,412.76)	
1026		Total: Taxes accrued, including income taxes	(3,470,258.79)	(1,128,130.76)	(2,342,128.03)	(1,128,130.76)	
1026	23720000	23720000 Interest Accrued - LTD	(37,240.00)	-	(37,240.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(843,077.40)	(179,004.16)	(664,073.24)	(179,004.16)	B2371
1026		Total: Interest accrued	(880,317.40)	(179,004.16)	(701,313.24)	(179,004.16)	
1026	24120000	24120000 Accrued Vacation Pay	(191,647.00)	(21,304.84)	(170,342.16)	(21,304.84)	B241
1026	24120200	24120200 Accrued Power	(177,004.86)	(20,623.88)	(156,380.98)	(20,623.88)	B241
1026	24120300	24120300 Accrued Legal	(59,620.82)	7,331.54	(66,952.36)	7,331.54	B241
1026	24120600	24120600 Accrued Wages	(271,854.51)	(34,185.82)	(237,668.69)	(34,185.82)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,150.00)	700.00	(5,850.00)	700.00	B241
1026	24120700	24120700 Accrued Insurance	(78,540.11)	(42,100.07)	(36,440.04)	(42,100.07)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	7,260.83	(33,649.05)	7,260.83	B241
1026	24121100	24121100 Accrued Retiree Medical	(23,400.00)	-	(23,400.00)	-	B241
1026	24121200	24121200 Accrued DCP - Contribution	(11,113.80)	(768.11)	(10,345.69)	(768.11)	B241
1026	24121400	24121400 Accrued Bank Fees	(15,631.70)	2,770.56	(18,402.26)	2,770.56	B241
1026	24122500	24122500 Refund Rates Under Bond	(100,670.38)	(100,670.38)	-	(100,670.38)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(8,133.23)	(647.09)	(7,486.14)	(647.09)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(392,137.83)	(29,075.59)	(363,062.24)	(29,075.59)	B241
1026	24126200	24126200 Accrued Paving	(6,483.90)	(6,483.90)	-	(6,483.90)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(22,158.81)	(20,860.08)	(1,298.73)	(20,860.08)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	769.71	(13,360.12)	769.71	B241
1026	24142002	24142002 WH PR - Charity Contributions	-	160.00	(160.00)	160.00	B241
1026	24142014	24142014 WH PR - ESPP	(4,804.74)	(987.76)	(3,816.98)	(987.76)	B241
1026	24150000	24150000 Operating Lease Current Liability	(909.13)	868.73	(1,777.86)	868.73	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(101,235.96)	(34,168.90)	(67,067.06)	(34,168.90)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(48,335.88)	(7,863.91)	(40,471.97)	(7,863.91)	B241
1026	24164000	24164000 GRIR - Non-inventory	(401,631.24)	(298,236.68)	(103,394.56)	(298,236.68)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(55.00)	(62.00)	7.00	(62.00)	B241
1026	24172000	24172000 CFO Sales Tax	29,031,933.04	3,743,865.98	25,288,067.06	3,743,865.98	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(29,379,174.24)	(3,844,503.29)	(25,534,670.95)	(3,844,503.29)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(999,358.80)	(999,358.80)	-	(999,358.80)	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	-	371.74	(371.74)	371.74	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(442,927.35)	5,133.50	(448,060.85)	5,133.50	B241
1026	25299900	25299900 Advances for Construction - Current	(533,618.22)	(144,336.22)	(389,282.00)	(144,336.22)	B252
1026		Total: Other current liabilities	(4,282,643.10)	(1,854,584.97)	(2,428,058.13)	(1,854,584.97)	
1026		Total: Total Current Liabilities	(41,385,769.54)	10,036,223.74	(51,421,993.28)	10,036,223.74	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	14,165.27	(40,013.79)	14,165.27	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,520,185.13)	500,021.82	(2,020,206.95)	500,021.82	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(19,594.71)	1,383.46	(20,978.17)	1,383.46	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,759,837.58)	(893,718.09)	(866,119.49)	(893,718.09)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(106,510.29)	(25,260.00)	(81,250.29)	(25,260.00)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(366,747.88)	(304,568.19)	(62,179.69)	(304,568.19)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,177.38)	(16,505.41)	(5,671.97)	(16,505.41)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,738,814.00)	(2,213,952.29)	(524,861.71)	(2,213,952.29)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,658,785.75)	(996,822.98)	(661,962.77)	(996,822.98)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,903.55)	(17,059.00)	(9,844.55)	(17,059.00)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	533,618.22	144,336.22	389,282.00	144,336.22	B252
1026		Total: Customer Advances for construction	(7,711,786.57)	(3,807,979.19)	(3,903,807.38)	(3,807,979.19)	
1026	25310000	25310000 Deferred FIT Liability - Normalized Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability - Other	(27,382,343.34)	(1,769,705.00)	(25,612,638.34)	(1,769,705.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,400,011.34)	(1,769,705.00)	(25,630,306.34)	(1,769,705.00)	
1026	25321000	25321000 Deferred SIT Liability - Other	(7,943,744.94)	(731,433.00)	(7,212,311.94)	(731,433.00)	B283
1026		Total: State Deferred income taxes long-term	(7,943,744.94)	(731,433.00)	(7,212,311.94)	(731,433.00)	
1026		Total: Deferred income taxes	(35,343,756.28)	(2,501,138.00)	(32,842,618.28)	(2,501,138.00)	

1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	145.74	(145.78)	145.74	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(22,875.00)	4,764.00	(27,639.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(48,164.00)	68,508.00	(116,672.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(71,039.04)	73,417.74	(144,456.78)	73,417.74	
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	-	(1,598,827.61)	1,598,827.61	(1,598,827.61)	B1862
1026		Total: Reg liability - cost of removal	-	(1,598,827.61)	1,598,827.61	(1,598,827.61)	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(17,634,017.00)	4,134,041.00	(21,768,058.00)	4,134,041.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(222,520.48)	59,833.27	(282,353.75)	59,833.27	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	261,461.30	(70,316.70)	331,778.00	(70,316.70)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	121,331.95	(32,874.57)	154,206.52	(32,874.57)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	30.00	(30.11)	30.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(8,092.98)	9,552.22	(17,645.20)	9,552.22	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(17,041.53)	50,296.66	(67,338.19)	50,296.66	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	3,954,606.66	(930,565.46)	4,885,172.12	(930,565.46)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	-	2,089,568.52	(2,089,568.52)	2,089,568.52	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	-	47,370.10	(47,370.10)	47,370.10	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,393,304.50)	(396,744.00)	(996,560.50)	(396,744.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(300,251.88)	(211,076.30)	(89,175.58)	(211,076.30)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026		Total: Other regulatory liabilities	(16,103,628.57)	3,883,314.74	(19,986,943.31)	3,883,314.74	
1026		Total: Regulatory liabilities	(16,103,628.57)	2,284,487.13	(18,388,115.70)	2,284,487.13	
1026	26212000	26212000 Accrued Pension Expense	1,448,952.65	594,580.00	854,372.65	594,580.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,448,952.79	594,580.00	854,372.79	594,580.00	
1026	26221000	26221000 Accrued OPEB	2,472,458.15	1,192,452.00	1,280,006.15	1,192,452.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(132,973.95)	(12,311.95)	(120,662.00)	(12,311.95)	B253
1026		Total: Accrued postretirement benefit expense	2,339,484.20	1,180,140.05	1,159,344.15	1,180,140.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,231.33)	4,049.59	(6,280.92)	4,049.59	B224
1026		Total: Operating lease long-term liabilities	(2,231.33)	4,049.59	(6,280.92)	4,049.59	
1026	26580000	26580000 FIN 48 Reserve - Federal	(431,234.91)	(445,826.00)	14,591.09	(445,826.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(251,935.13)	(47,532.00)	(204,403.13)	(47,532.00)	B265
1026		Total: Other tax liabilities	(683,170.04)	(493,358.00)	(189,812.04)	(493,358.00)	
1026	26281100	26281100 Accrued Defined Contribution SERP	-	2,729.57	(2,729.57)	2,729.57	B253
1026	26281500	26281500 Accrued Dividend Equivalents	-	2,329.73	(2,329.73)	2,329.73	B253
1026		Total: Other long-term liabilities	-	5,059.30	(5,059.30)	5,059.30	
1026		Total: Other Deferred Credits	(683,170.04)	(488,298.70)	(194,871.34)	(488,298.70)	
1026		Total: Regulatory and other long-term liabilities	(56,127,174.84)	(2,660,741.38)	(53,466,433.46)	(2,660,741.38)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	-	(5,926,236.48)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,235,571.74)	(310,876.64)	(7,924,695.10)	(310,876.64)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,292,804.43)	-	(1,292,804.43)	-	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,297,613.50)	(60,073.29)	(2,237,540.21)	(60,073.29)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,302,291.67)	(24,062.12)	(2,278,229.55)	(24,062.12)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(303,009.00)	(17,274.10)	(285,734.90)	(17,274.10)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(379,064.12)	(254,770.12)	(124,294.00)	(254,770.12)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(395,416.09)	(59,307.14)	(336,108.95)	(59,307.14)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,331.41)	(1,234.62)	(96.79)	(1,234.62)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(49,573.71)	(8,790.58)	(40,783.13)	(8,790.58)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,439,966.13	245,774.16	5,194,191.97	245,774.16	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,081,439.61	73,982.83	1,007,456.78	73,982.83	B272
1026		Total: Contributions in aid of construction	(18,358,419.99)	(417,632.62)	(17,940,787.37)	(417,632.62)	
1026		Total: CAPITAL AND LIABILITIES	(313,830,249.54)	(9,536,522.33)	(304,293,727.21)	(9,536,522.33)	
1026		Total: BALANCE SHEET	4,460,126.74	2,139,668.78	2,320,457.96	2,139,668.78	

Tennessee American Water Company
Trial Balance as of October 31, 2021

Company Code	Account Number	Description	October 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	11,223.53	680,575.63	11,223.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,154,065.39	358,373.23	6,795,692.16	358,373.23	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	(1,232.72)	18,585,308.11	(1,232.72)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	19,031.19	4,020,934.24	19,031.19	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	-	767,740.56	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,165,407.37	213,179.67	4,952,227.70	213,179.67	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	665,139.90	290,867.67	374,272.23	290,867.67	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,508,584.31	(422,198.84)	27,930,783.15	(422,198.84)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	737,014.57	14,063,062.67	737,014.57	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	152,179,359.53	9,021,708.54	143,157,650.99	9,021,708.54	B3314
1026	10133300	10133300 UPIS - Services	32,307,262.87	525,133.24	31,782,129.63	525,133.24	B3334
1026	10133410	10133410 UPIS - Meters	17,088,721.29	2,131,785.04	14,956,936.25	2,131,785.04	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,038,176.42	1,208,309.98	19,829,866.44	1,208,309.98	B3344
1026	10133500	10133500 UPIS - Hydrants	11,611,634.76	886,231.88	10,725,402.88	886,231.88	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,800,456.51	311,665.39	12,488,791.12	311,665.39	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	6,094,468.81	245,475.11	5,848,993.70	245,475.11	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	637,360.16	(101,577.35)	738,937.51	(101,577.35)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	157,379.96	509.89	156,870.07	509.89	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	92,904.73	286,583.13	92,904.73	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,053,183.36	113,492.93	1,939,690.43	113,492.93	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(690,523.54)	1,153,306.08	(690,523.54)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,547.90	(6,879.40)	11,427.30	(6,879.40)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	1,125,558.17	423,392.59	702,165.58	423,392.59	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,728,536.48	1,351,010.18	10,377,526.30	1,351,010.18	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	-	106,685.64	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	950,781.69	163,620.90	787,160.79	163,620.90	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	45,205.49	369,491.72	45,205.49	B3062
1026	10630900	10630900 CCNC Supply Mains	1,346,680.44	32,472.44	1,314,208.00	32,472.44	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	32,933.76	(78,606.50)	111,540.26	(78,606.50)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	3,956,776.25	3,744,279.67	212,496.58	3,744,279.67	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(3,448.91)	3,448.91	(3,448.91)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,105,441.91	(4,953.61)	2,110,395.52	(4,953.61)	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	2,646,621.93	235,822.87	2,410,799.06	235,822.87	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,165,633.24	5,081,870.79	14,083,762.45	5,081,870.79	B3314
1026	10633300	10633300 CCNC Services	320,755.99	(173,776.53)	494,532.52	(173,776.53)	B3334
1026	10633410	10633410 CCNC Meters	3,392,579.94	820,064.59	2,572,515.35	820,064.59	B3344
1026	10633420	10633420 CCNC Meter Installations	1,480,501.40	209,109.46	1,271,391.94	209,109.46	B3344
1026	10633500	10633500 CCNC Hydrants	375,898.02	(140,015.47)	515,913.49	(140,015.47)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	95,388.75	34,895.18	95,388.75	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,008,585.97	1,492,341.44	5,516,244.53	1,492,341.44	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,793,907.50	942,177.85	851,729.65	942,177.85	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	191,859.90	19,054.29	172,805.61	19,054.29	B3435
1026	10634500	10634500 CCNC Power Operated Equipment	-	(92,904.73)	92,904.73	(92,904.73)	B3455
1026	10634600	10634600 CCNC Communication Equipment	48,141.53	(72,298.37)	120,439.90	(72,298.37)	B3465
1026	10634700	10634700 CCNC Misc Equipment	54,535.41	3,893.98	50,641.43	3,893.98	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	403,878,790.99	29,027,259.73	374,851,531.26	29,027,259.73	
1026	10700000	10700000 CWIP	9,559,612.00	2,583,290.26	6,976,321.74	2,583,290.26	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	34,368.52	(97,362.16)	131,730.68	(97,362.16)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	1,324.61	1,324.61	-	1,324.61	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	9,572,741.25	2,469,023.35	7,103,717.90	2,469,023.35	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(161,115,775.71)	(10,489,312.97)	(150,626,462.74)	(10,489,312.97)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,562.79)	(25,698.29)	(4,555,864.50)	(25,698.29)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,221,779.88	1,519,745.55	45,702,034.33	1,519,745.55	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(32,277.10)	-	(32,277.10)	-	B1081
1026		Total: Accumulated depreciation/amortization	(118,517,695.72)	(8,995,265.71)	(109,522,430.01)	(8,995,265.71)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	291,184,257.88	18,751,438.73	272,432,819.15	18,751,438.73	
1026		Total: Total Property Plant & Equipment	291,184,257.88	18,751,438.73	272,432,819.15	18,751,438.73	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	54.52	(221.68)	276.20	(221.68)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(805,946.08)	(409,122.14)	(396,823.94)	(409,122.14)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(213,499.38)	3,300.13	(216,799.51)	3,300.13	B234
1026	13162600	13162600 US Bank TN - Main	164,413.69	(66,259.76)	230,673.45	(66,259.76)	B1312
1026	13162607	13162607 US Bank TN - Customer ACH	-	1,281.17	(1,281.17)	1,281.17	B1312

1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	119,594.09	25,270.78	94,323.31	25,270.78	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	424.91	(187.39)	612.30	(187.39)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,433.42	(975.82)	5,409.24	(975.82)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	1,727.06	1,562.38	164.68	1,562.38	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(16.32)	16.32	(16.32)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(8,098.75)	(7,699.60)	(399.15)	(7,699.60)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	-	(112.66)	112.66	(112.66)	B1312
1026	13199004	13199004 Cash Clearing - MI's	(1,361.00)	(1,341.00)	(20.00)	(1,341.00)	B1312
1026		Total: Cash and cash equivalents	(736,257.52)	(454,521.91)	(281,735.61)	(454,521.91)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,606,297.17	897,999.05	3,708,298.12	897,999.05	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	919.37	(919.37)	919.37	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	30.63	(30.63)	30.63	B141
1026		Total: Utility customer accounts receivable	4,606,297.17	898,949.05	3,707,348.12	898,949.05	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(11,945,469.17)	11,945,469.17	(11,945,469.17)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	227,531.22	(12,957.06)	240,488.28	(12,957.06)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	31,167.20	(70,654.88)	101,822.08	(70,654.88)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(2,329.73)	2,329.73	(2,329.73)	B145
1026		Total: Receivable from affiliated companies	258,698.42	(12,031,410.84)	12,290,109.26	(12,031,410.84)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	549,284.54	23,862.06	525,422.48	23,862.06	B142
1026	14611000	14611000 Misc A/R - Manual	1,430.40	22.37	1,408.03	22.37	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	69,040.34	(16,418.00)	85,458.34	(16,418.00)	B142
1026	14613000	14613000 Misc A/R - Employees	105.96	190.75	(84.79)	190.75	B142
1026		Total: Other receivables, net	689,027.28	76,823.22	612,204.06	76,823.22	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(576,526.02)	93,935.18	(670,461.20)	93,935.18	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(34,110.59)	(15,035.26)	(19,075.33)	(15,035.26)	B142
1026		Total: Allowance for uncollectible accounts	(610,636.61)	78,899.92	(689,536.53)	78,899.92	
1026		Total: Accounts receivable, net	4,943,386.26	(10,976,738.65)	15,920,124.91	(10,976,738.65)	
1026	14400000	14400000 Unbilled Utility Revenue	2,261,473.96	112,470.68	2,149,003.28	112,470.68	B173
1026		Total: Unbilled revenues	2,261,473.96	112,470.68	2,149,003.28	112,470.68	
1026	15110000	15110000 Inventory - Plant Material	933,910.14	241,365.49	692,544.65	241,365.49	B151
1026	15130000	15130000 Inventory - Chemicals	169,824.42	55,720.18	114,104.24	55,720.18	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	36,838.38	30,316.56	6,521.82	30,316.56	B153
1026		Total: Materials and supplies	1,140,572.94	327,402.23	813,170.71	327,402.23	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	485,798.00	(140,445.97)	626,243.97	(140,445.97)	B162
1026	16520000	16520000 Prepaid Insurance	141,986.62	25,373.24	116,613.38	25,373.24	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	34,168.96	(2,097.19)	36,266.15	(2,097.19)	B162
1026	16550000	16550000 Prepaid Other	34,351.26	1,469.79	32,881.47	1,469.79	B162
1026	16550010	16550010 Prepaid Other - Global	12,016.42	(86,710.25)	98,726.67	(86,710.25)	B162
1026		Total: Other current assets	723,321.26	(203,410.38)	926,731.64	(203,410.38)	
1026		Total: Total Current Assets	8,332,496.90	(11,194,798.03)	19,527,294.93	(11,194,798.03)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	67,379.83	(27,570.32)	94,950.15	(27,570.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	158,316.67	(122,965.40)	281,282.07	(122,965.40)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(695,453.60)	(51,234.70)	(644,218.90)	(51,234.70)	B1862
1026		Total: Reg asset - income tax recovery	3,944,097.27	(928,976.25)	4,873,073.52	(928,976.25)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	10,934.11	(2,257.54)	13,191.65	(2,257.54)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,285,294.06	89,519.10	1,195,774.96	89,519.10	B181
1026		Total: Debt and preferred stock expense	1,296,228.17	87,261.56	1,208,966.61	87,261.56	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	308,280.00	30,752.84	277,527.16	30,752.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,166.70	9,166.70	-	9,166.70	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	191,552.66	(28,032.12)	219,584.78	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	557,841.69	(78,027.31)	635,869.00	(78,027.31)	B1861
1026		Total: Other regulatory assets	1,099,718.76	(66,139.89)	1,165,858.65	(66,139.89)	
1026		Total: Regulatory assets	6,340,044.20	(907,854.58)	7,247,898.78	(907,854.58)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	3,065.48	(4,846.66)	7,912.14	(4,846.66)	B1862
1026		Total: Operating lease right-of-use assets	3,065.48	(4,846.66)	7,912.14	(4,846.66)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	53,654.97	(15,703.92)	69,358.89	(15,703.92)	B181
1026		Total: Other long-term assets	53,654.97	(15,703.92)	69,358.89	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	6,396,764.65	(928,405.16)	7,325,169.81	(928,405.16)	
1026		Total: ASSETS	305,913,519.43	6,628,235.54	299,285,283.89	6,628,235.54	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(55,635,238.84)	(14,023,717.94)	(41,611,520.90)	(14,023,717.94)	B211
1026		Total: Paid-in capital	(55,635,238.84)	(14,023,717.94)	(41,611,520.90)	(14,023,717.94)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(109,310,367.43)	(15,520,763.69)	(93,789,603.74)	(15,520,763.69)	
1026		Total: Total Equity	(109,310,367.43)	(15,520,763.69)	(93,789,603.74)	(15,520,763.69)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	330,341.14	26,272.22	304,068.92	26,272.22	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,649,979.90)	(14,973,727.78)	(87,676,252.12)	(14,973,727.78)	
1026		Total: Total Long-term debt	(102,649,979.90)	(14,973,727.78)	(87,676,252.12)	(14,973,727.78)	
1026		Total: Total Capitalization	(211,960,347.33)	(30,494,491.47)	(181,465,855.86)	(30,494,491.47)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(12,403,614.74)	15,348,205.10	(27,751,819.84)	15,348,205.10	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	76,627.49	44,949.28	31,678.21	44,949.28	B234
1026		Total: In-House Cash Center	(12,326,987.25)	15,393,154.38	(27,720,141.63)	15,393,154.38	
1026		Total: Short-term debt	(12,326,987.25)	27,186,518.19	(39,513,505.44)	27,186,518.19	
1026	23410000	23410000 A/P - Reconciliation Account	(2,480,251.46)	(1,550,609.79)	(929,641.67)	(1,550,609.79)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(288,437.47)	41,687.51	(330,124.98)	41,687.51	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(36,606.23)	(17,338.41)	(19,267.82)	(17,338.41)	B231
1026	23430000	23430000 A/P - Miscellaneous	(41,021.00)	136,269.00	(177,290.00)	136,269.00	B231

1026	23430600	23430600 A/P - Workbasket Accrual	(92,077.79)	(2,272.97)	(89,804.82)	(2,272.97)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(16,033.74)	760.87	(16,794.61)	760.87	B231
1026	23431000	23431000 A/P - Misc Global	(101,111.27)	(35,572.80)	(65,538.47)	(35,572.80)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,669,021.18)	1,700,060.75	(4,369,081.93)	1,700,060.75	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(57,722.04)	(11,180.97)	(46,541.07)	(11,180.97)	B231
1026		Total: Accounts payable external	(5,782,282.18)	261,803.19	(6,044,085.37)	261,803.19	
1026	23510000	23510000 A/P Associated Companies	(4,413.22)	904.03	(5,317.25)	904.03	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	1,069,324.07	189,746.59	879,577.48	189,746.59	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(835,689.02)	(8,654.18)	(827,034.84)	(8,654.18)	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	229,221.83	181,996.44	47,225.39	181,996.44	
1026		Total: Accounts payable	(5,553,060.35)	443,799.63	(5,996,859.98)	443,799.63	
1026	23621000	23621000 Accrued FIT - Current Year	(741,842.00)	(927,933.97)	186,091.97	(927,933.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	273,372.97	(273,464.63)	273,372.97	B23612
1026		Total: Accrued federal income tax	(741,933.66)	(654,561.00)	(87,372.66)	(654,561.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(311,019.00)	(528,522.22)	217,503.22	(528,522.22)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	(16,149.78)	1,339,643.47	(16,149.78)	B23612
1026		Total: Accrued state income tax	1,012,474.69	(544,672.00)	1,557,146.69	(544,672.00)	
1026	23652100	23652100 Accrued Tax - FICA	(55,663.55)	(3,283.59)	(52,379.96)	(3,283.59)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,953,319.16)	83,201.83	(3,036,520.99)	83,201.83	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,928.14)	788.68	(3,716.82)	788.68	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,274,933.00)	(113,488.61)	(1,161,444.39)	(113,488.61)	B23611
1026		Total: Other accrued taxes	(4,286,843.85)	(32,781.69)	(4,254,062.16)	(32,781.69)	
1026		Total: Taxes accrued, including income taxes	(4,016,302.82)	(1,232,014.69)	(2,784,288.13)	(1,232,014.69)	
1026	23720000	23720000 Interest Accrued - LTD	(74,480.00)	-	(74,480.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,089,161.72)	(219,629.16)	(869,532.56)	(219,629.16)	B2371
1026		Total: Interest accrued	(1,163,641.72)	(219,629.16)	(944,012.56)	(219,629.16)	
1026	24120000	24120000 Accrued Vacation Pay	(308,280.00)	(30,752.84)	(277,527.16)	(30,752.84)	B241
1026	24120200	24120200 Accrued Power	(169,527.07)	(12,967.67)	(156,559.40)	(12,967.67)	B241
1026	24120300	24120300 Accrued Legal	(33,376.32)	15,310.19	(48,686.51)	15,310.19	B241
1026	24120600	24120600 Accrued Wages	(305,765.58)	(13,060.82)	(292,704.76)	(13,060.82)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(5,150.00)	1,750.00	(6,900.00)	1,750.00	B241
1026	24120700	24120700 Accrued Insurance	(87,893.05)	(35,805.73)	(52,087.32)	(35,805.73)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24121000	24121000 Accrued Waste Disposal	(26,388.22)	-	(26,388.22)	-	B241
1026	24121100	24121100 Accrued Retiree Medical	(25,931.15)	11.63	(25,942.78)	11.63	B241
1026	24121200	24121200 Accrued DCP - Contribution	(12,650.29)	421.71	(13,072.00)	421.71	B241
1026	24121400	24121400 Accrued Bank Fees	(14,443.96)	998.87	(15,442.83)	998.87	B241
1026	24122500	24122500 Refund Rates Under Bond	(62,109.24)	(62,109.24)	-	(62,109.24)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(9,211.01)	181.51	(9,392.52)	181.51	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(435,542.08)	(32,139.53)	(403,402.55)	(32,139.53)	B241
1026	24126200	24126200 Accrued Paving	(14,790.30)	(14,790.30)	-	(14,790.30)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(21,892.74)	(20,585.37)	(1,307.37)	(20,585.37)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	750.00	(13,340.41)	750.00	B241
1026	24142014	24142014 WH PR - ESPP	(9,586.27)	(3,609.12)	(5,977.15)	(3,609.12)	B241
1026	24150000	24150000 Operating Lease Current Liability	(910.84)	870.34	(1,781.18)	870.34	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(103,823.82)	(21,426.22)	(82,397.60)	(21,426.22)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(71,920.21)	(35,385.91)	(36,534.30)	(35,385.91)	B241
1026	24164000	24164000 GRIR - Non-inventory	(241,049.61)	(118,133.12)	(122,916.49)	(118,133.12)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(110.00)	(58.00)	(52.00)	(58.00)	B241
1026	24172000	24172000 CFO Sales Tax	29,379,200.11	3,819,798.54	25,559,401.57	3,819,798.54	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(29,767,361.65)	(3,905,915.42)	(25,861,446.23)	(3,905,915.42)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(908,507.99)	(908,507.99)	-	(908,507.99)	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(537,437.02)	(62,098.44)	(475,338.58)	(62,098.44)	B241
1026	25299900	25299900 Advances for Construction - Current	(533,618.22)	(144,336.22)	(389,282.00)	(144,336.22)	B252
1026		Total: Other current liabilities	(4,340,666.94)	(1,599,169.39)	(2,741,497.55)	(1,599,169.39)	
1026		Total: Total Current Liabilities	(27,400,659.08)	24,579,504.58	(51,980,163.66)	24,579,504.58	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	14,165.27	(40,013.79)	14,165.27	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,485,938.13)	534,268.82	(2,020,206.95)	534,268.82	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(14,254.24)	6,723.93	(20,978.17)	6,723.93	B252
1026	25217000	25217000 Advances for Construction - NT WIP	-	1,430.67	(1,430.67)	1,430.67	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,745,253.88)	(846,099.57)	(899,154.31)	(846,099.57)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(92,716.16)	(11,465.87)	(81,250.29)	(11,465.87)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(354,120.66)	(291,940.97)	(62,179.69)	(291,940.97)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(20,907.51)	(8,460.41)	(12,447.10)	(8,460.41)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,893,354.00)	(2,390,397.96)	(502,956.04)	(2,390,397.96)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,644,202.08)	(949,204.49)	(694,997.59)	(949,204.49)	B252
1026	25243000	25243000 Advances for Construction - Tax Services - FIT	(540.46)	(540.46)	-	(540.46)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(25,633.68)	(9,014.00)	(16,619.68)	(9,014.00)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	533,618.22	144,336.22	389,282.00	144,336.22	B252
1026		Total: Customer Advances for construction	(7,769,151.10)	(3,806,198.82)	(3,962,952.28)	(3,806,198.82)	
1026	25310000	25310000 Deferred FIT Liability – Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability – Non Property	(27,585,939.34)	(1,982,447.00)	(25,603,492.34)	(1,982,447.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,603,607.34)	(1,982,447.00)	(25,621,160.34)	(1,982,447.00)	
1026	25321000	25321000 Deferred SIT Liability – Non Property	(8,004,195.94)	(710,959.00)	(7,293,236.94)	(710,959.00)	B283
1026		Total: State Deferred income taxes long-term	(8,004,195.94)	(710,959.00)	(7,293,236.94)	(710,959.00)	
1026		Total: Deferred income taxes	(35,607,803.28)	(2,693,406.00)	(32,914,397.28)	(2,693,406.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	97.16	(97.20)	97.16	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(22,478.00)	4,764.00	(27,242.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(42,455.00)	68,508.00	(110,963.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(64,933.04)	73,369.16	(138,302.20)	73,369.16	
1026	25700000	25700000 Reg Liab - Cost of Removal	14,090,241.15	1,015,019.93	13,075,221.22	1,015,019.93	B1081

1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	3,406,545.33	2,151,979.15	1,254,566.18	2,151,979.15	B1862
1026		Total: Reg liability - cost of removal	17,496,786.48	3,166,999.08	14,329,787.40	3,166,999.08	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(17,426,662.00)	3,872,494.00	(21,299,156.00)	3,872,494.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(221,504.67)	59,627.08	(281,131.75)	59,627.08	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	260,266.78	(70,074.22)	330,341.00	(70,074.22)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	120,760.80	(32,758.64)	153,519.44	(32,758.64)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	20.00	(20.11)	20.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(7,952.51)	9,438.69	(17,391.20)	9,438.69	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(15,021.57)	49,015.62	(64,037.19)	49,015.62	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	-	1,998,717.71	(1,998,717.71)	1,998,717.71	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	31,580.08	(31,580.06)	31,580.08	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,432,422.50)	(420,968.00)	(1,011,454.50)	(420,968.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(373,396.57)	(251,998.57)	(121,398.00)	(251,998.57)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	268,548.19	214,470.80	54,077.39	214,470.80	B253
1026		Total: Other regulatory liabilities	(19,693,184.14)	4,593,764.55	(24,286,948.69)	4,593,764.55	
1026		Total: Regulatory liabilities	(2,196,397.66)	7,760,763.63	(9,957,161.29)	7,760,763.63	
1026	26212000	26212000 Accrued Pension Expense	1,474,259.65	633,008.00	841,251.65	633,008.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,474,259.79	633,008.00	841,251.79	633,008.00	
1026	26221000	26221000 Accrued OPEB	2,574,183.15	1,209,329.00	1,364,854.15	1,209,329.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(135,623.95)	(11,416.95)	(124,207.00)	(11,416.95)	B253
1026		Total: Accrued postretirement benefit expense	2,438,559.20	1,197,912.05	1,240,647.15	1,197,912.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,154.64)	3,976.32	(6,130.96)	3,976.32	B224
1026		Total: Operating lease long-term liabilities	(2,154.64)	3,976.32	(6,130.96)	3,976.32	
1026	26580000	26580000 FIN 48 Reserve - Federal	(431,234.91)	(445,826.00)	14,591.09	(445,826.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(251,935.13)	(47,532.00)	(204,403.13)	(47,532.00)	B265
1026		Total: Other tax liabilities	(683,170.04)	(493,358.00)	(189,812.04)	(493,358.00)	
1026		Total: Other Deferred Credits	(683,170.04)	(493,358.00)	(189,812.04)	(493,358.00)	
1026		Total: Regulatory and other long-term liabilities	(42,410,790.77)	2,676,066.34	(45,086,857.11)	2,676,066.34	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	-	(5,926,236.48)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,260,097.86)	(335,402.76)	(7,924,695.10)	(335,402.76)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,298,144.88)	(5,340.45)	(1,292,804.43)	(5,340.45)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,313,537.44)	(71,929.69)	(2,241,607.75)	(71,929.69)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,305,516.05)	(27,286.50)	(2,278,229.55)	(27,286.50)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(305,241.45)	(18,840.04)	(286,401.41)	(18,840.04)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(389,408.56)	(269,019.56)	(120,389.00)	(269,019.56)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(411,340.02)	(71,163.53)	(340,176.49)	(71,163.53)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,396.81)	(1,300.02)	(96.79)	(1,300.02)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(51,806.16)	(10,356.52)	(41,449.64)	(10,356.52)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,460,771.13	246,097.98	5,214,673.15	246,097.98	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,087,728.78	74,186.56	1,013,542.22	74,186.56	B272
1026		Total: Contributions in aid of construction	(18,411,139.38)	(491,355.53)	(17,919,783.85)	(491,355.53)	
1026		Total: CAPITAL AND LIABILITIES	(300,182,936.56)	(3,730,276.08)	(296,452,660.48)	(3,730,276.08)	
1026		Total: BALANCE SHEET	5,730,582.87	2,897,959.46	2,832,623.41	2,897,959.46	

Tennessee American Water Company
Trial Balance as of November 30, 2021

Company Code	Account Number	Description	November 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	11,223.53	680,575.63	11,223.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,154,065.39	358,373.23	6,795,692.16	358,373.23	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	(1,232.72)	18,585,308.11	(1,232.72)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,039,965.43	19,031.19	4,020,934.24	19,031.19	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	-	767,740.56	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,178,452.46	86,284.60	5,092,167.86	86,284.60	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	665,139.90	275,505.14	389,634.76	275,505.14	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,508,584.31	(510,657.09)	28,019,241.40	(510,657.09)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.24	737,014.57	14,063,062.67	737,014.57	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	152,484,030.47	9,149,271.29	143,334,759.18	9,149,271.29	B3314
1026	10133300	10133300 UPIS - Services	32,311,186.30	503,226.36	31,807,959.94	503,226.36	B3334
1026	10133410	10133410 UPIS - Meters	17,088,732.86	2,120,433.44	14,968,299.42	2,120,433.44	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,037,958.69	1,202,454.95	19,835,503.74	1,202,454.95	B3344
1026	10133500	10133500 UPIS - Hydrants	11,668,484.89	941,625.43	10,726,859.46	941,625.43	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,838,020.53	286,041.42	12,551,979.11	286,041.42	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	6,094,468.81	245,475.11	5,848,993.70	245,475.11	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	646,428.85	(92,508.66)	738,937.51	(92,508.66)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	157,379.96	509.89	156,870.07	509.89	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	92,904.73	286,583.13	92,904.73	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,053,183.36	113,492.93	1,939,690.43	113,492.93	B3465
1026	10134700	10134700 UPIS - Misc Equipment	462,782.54	(690,523.54)	1,153,306.08	(690,523.54)	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,547.90	(6,879.40)	11,427.30	(6,879.40)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	1,156,062.28	473,266.74	682,795.54	473,266.74	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	13,908,928.97	3,058,881.67	10,850,047.30	3,058,881.67	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	-	106,685.64	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	1,026,986.80	239,826.01	787,160.79	239,826.01	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	14,349.61	400,347.60	14,349.61	B3062
1026	10630900	10630900 CCNC Supply Mains	1,346,680.44	70,533.92	1,276,146.52	70,533.92	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	60,921.27	12,946.86	47,974.41	12,946.86	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	4,651,996.01	4,529,697.20	122,298.81	4,529,697.20	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(3,448.91)	3,448.91	(3,448.91)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,107,000.56	84,451.93	2,022,548.63	84,451.93	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	3,049,401.52	638,602.46	2,410,799.06	638,602.46	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	19,069,294.13	4,894,623.70	14,174,670.43	4,894,623.70	B3314
1026	10633300	10633300 CCNC Services	365,640.70	(166,353.79)	531,994.49	(166,353.79)	B3334
1026	10633410	10633410 CCNC Meters	3,544,328.66	842,630.28	2,701,698.38	842,630.28	B3344
1026	10633420	10633420 CCNC Meter Installations	1,564,113.11	297,788.93	1,266,324.18	297,788.93	B3344
1026	10633500	10633500 CCNC Hydrants	838,081.63	291,835.89	546,245.74	291,835.89	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	1,265,505.82	1,230,610.64	34,895.18	1,230,610.64	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,085,041.44	1,534,030.99	5,551,010.45	1,534,030.99	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	1,880,719.38	1,028,989.73	851,729.65	1,028,989.73	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	220,458.03	40,320.18	180,137.85	40,320.18	B3435
1026	10634500	10634500 CCNC Power Operated Equipment	-	(92,904.73)	92,904.73	(92,904.73)	B3455
1026	10634600	10634600 CCNC Communication Equipment	157,548.44	36,000.54	121,547.90	36,000.54	B3465
1026	10634700	10634700 CCNC Misc Equipment	54,535.41	3,893.98	50,641.43	3,893.98	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	409,800,938.27	33,890,704.05	375,910,234.22	33,890,704.05	
1026	10700000	10700000 CWIP	6,095,052.37	(740,207.16)	6,835,259.53	(740,207.16)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	98,781.20	(112,422.84)	211,204.04	(112,422.84)	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	2,553.58	2,553.58	-	2,553.58	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,563.88)	(18,229.36)	(4,334.52)	(18,229.36)	B105
1026		Total: Construction work in progress	6,173,823.27	(868,305.78)	7,042,129.05	(868,305.78)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(161,993,199.46)	(10,552,727.56)	(151,440,471.90)	(10,552,727.56)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,562.79)	(16,053.49)	(4,565,509.30)	(16,053.49)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,232,924.19	1,485,703.66	45,747,220.53	1,485,703.66	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(33,845.21)	(1,568.11)	(32,277.10)	(1,568.11)	B1081
1026		Total: Accumulated depreciation/amortization	(119,385,543.27)	(9,084,645.50)	(110,300,897.77)	(9,084,645.50)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	(3,749,578.64)	-	(3,749,578.64)	
1026		Total: Utility property, net	292,839,639.63	20,188,174.13	272,651,465.50	20,188,174.13	
1026		Total: Total Property Plant & Equipment	292,839,639.63	20,188,174.13	272,651,465.50	20,188,174.13	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	(200.00)	200.00	(200.00)	B1312
1026	13122615	13122615 BNYM TN - Customer A/R Ck Conversion	-	(63.27)	63.27	(63.27)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(419,652.50)	(175,211.61)	(244,440.89)	(175,211.61)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(214,799.07)	(3,730.72)	(211,068.35)	(3,730.72)	B234
1026	13162600	13162600 US Bank TN - Main	365,446.83	(33,919.76)	399,366.59	(33,919.76)	B1312

1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	92,652.19	8,352.43	84,299.76	8,352.43	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	414.62	(43.21)	457.83	(43.21)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	1,615.00	(4,902.22)	6,517.22	(4,902.22)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(106.36)	106.36	(106.36)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(15.72)	15.72	(15.72)	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(1,069.31)	(1,069.31)	-	(1,069.31)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	137.24	68.08	69.16	68.08	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	20.00	(20.00)	20.00	B1312
1026		Total: Cash and cash equivalents	(173,255.00)	(210,821.67)	37,566.67	(210,821.67)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,963,501.08	364,144.95	3,599,356.13	364,144.95	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(6,336.48)	(5,517.11)	(819.37)	(5,517.11)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	30.63	(30.63)	30.63	B141
1026		Total: Utility customer accounts receivable	3,957,164.60	358,658.47	3,598,506.13	358,658.47	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	(11,793,363.81)	11,793,363.81	(11,793,363.81)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	191,898.73	(30,317.71)	222,216.44	(30,317.71)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	25,418.22	(136,222.12)	161,640.34	(136,222.12)	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(2,329.73)	2,329.73	(2,329.73)	B145
1026		Total: Receivable from affiliated companies	217,316.95	(11,962,233.37)	12,179,550.32	(11,962,233.37)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	529,804.35	12,210.13	517,594.22	12,210.13	B142
1026	14611000	14611000 Misc A/R - Manual	1,422.03	(8,223.15)	9,645.18	(8,223.15)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	69,166.04	69,166.04	-	69,166.04	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	71,690.34	(17,313.00)	89,003.34	(17,313.00)	B142
1026	14613000	14613000 Misc A/R - Employees	37.98	122.77	(84.79)	122.77	B142
1026		Total: Other receivables, net	672,120.74	55,962.79	616,157.95	55,962.79	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(559,828.16)	105,188.33	(665,016.49)	105,188.33	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(34,110.59)	(15,035.26)	(19,075.33)	(15,035.26)	B142
1026		Total: Allowance for uncollectible accounts	(593,938.75)	90,153.07	(684,091.82)	90,153.07	
1026		Total: Accounts receivable, net	4,252,663.54	(11,457,459.04)	15,710,122.58	(11,457,459.04)	
1026	14400000	14400000 Unbilled Utility Revenue	2,341,790.68	520,715.02	1,821,075.66	520,715.02	B173
1026		Total: Unbilled revenues	2,341,790.68	520,715.02	1,821,075.66	520,715.02	
1026	15110000	15110000 Inventory - Plant Material	945,803.69	204,524.75	741,278.94	204,524.75	B151
1026	15130000	15130000 Inventory - Chemicals	160,405.89	32,964.15	127,441.74	32,964.15	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	18,715.08	7,223.35	11,491.73	7,223.35	B153
1026		Total: Materials and supplies	1,124,924.66	244,712.25	880,212.41	244,712.25	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	425,073.25	(122,890.22)	547,963.47	(122,890.22)	B162
1026	16520000	16520000 Prepaid Insurance	75,155.05	12,780.51	62,374.54	12,780.51	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	17,084.50	(1,048.58)	18,133.08	(1,048.58)	B162
1026	16550000	16550000 Prepaid Other	20,050.66	677.20	19,373.46	677.20	B162
1026	16550010	16550010 Prepaid Other - Global	10,185.04	(46,116.80)	56,301.84	(46,116.80)	B162
1026		Total: Other current assets	562,548.50	(157,597.89)	720,146.39	(157,597.89)	
1026		Total: Total Current Assets	8,108,672.38	(11,060,451.33)	19,169,123.71	(11,060,451.33)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	67,379.83	(27,570.32)	94,950.15	(27,570.32)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	(177,590.83)	1,968,976.76	(177,590.83)	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	152,024.67	(121,688.40)	273,713.07	(121,688.40)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	(549,615.00)	3,172,083.00	(549,615.00)	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(699,671.15)	(50,922.65)	(648,748.50)	(50,922.65)	B1862
1026		Total: Reg asset - income tax recovery	3,933,587.72	(927,387.20)	4,860,974.92	(927,387.20)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	10,746.02	(2,257.45)	13,003.47	(2,257.45)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,279,178.21	89,076.60	1,190,101.61	89,076.60	B181
1026		Total: Debt and preferred stock expense	1,289,924.23	86,819.15	1,203,105.08	86,819.15	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	308,280.00	30,752.84	277,527.16	30,752.84	B174
1026	18680162	18680162 Reg Asset- Closing Costs	9,083.37	9,083.37	-	9,083.37	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	189,216.65	(28,032.12)	217,248.77	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	558,682.04	(90,693.77)	649,375.81	(90,693.77)	B1861
1026		Total: Other regulatory assets	1,098,139.77	(78,889.68)	1,177,029.45	(78,889.68)	
1026		Total: Regulatory assets	6,321,651.72	(919,457.73)	7,241,109.45	(919,457.73)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	2,990.36	(4,774.88)	7,765.24	(4,774.88)	B1862
1026		Total: Operating lease right-of-use assets	2,990.36	(4,774.88)	7,765.24	(4,774.88)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	52,346.31	(15,703.92)	68,050.23	(15,703.92)	B181
1026		Total: Other long-term assets	52,346.31	(15,703.92)	68,050.23	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	6,376,988.39	(939,936.53)	7,316,924.92	(939,936.53)	
1026		Total: ASSETS	307,325,300.40	8,187,786.27	299,137,514.13	8,187,786.27	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(55,637,861.16)	(14,024,124.49)	(41,613,736.67)	(14,024,124.49)	B211
1026		Total: Paid-in capital	(55,637,861.16)	(14,024,124.49)	(41,613,736.67)	(14,024,124.49)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(109,312,989.75)	(15,521,170.24)	(93,791,819.51)	(15,521,170.24)	
1026		Total: Total Equity	(109,312,989.75)	(15,521,170.24)	(93,791,819.51)	(15,521,170.24)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	328,878.98	26,152.82	302,726.16	26,152.82	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,651,442.06)	(14,973,847.18)	(87,677,594.88)	(14,973,847.18)	
1026		Total: Total Long-term debt	(102,651,442.06)	(14,973,847.18)	(87,677,594.88)	(14,973,847.18)	
1026		Total: Total Capitalization	(211,964,431.81)	(30,495,017.42)	(181,469,414.39)	(30,495,017.42)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(13,156,328.16)	14,968,667.57	(28,124,995.73)	14,968,667.57	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	80,436.10	60,640.12	19,795.98	60,640.12	B234
1026		Total: In-House Cash Center	(13,075,892.06)	15,029,307.69	(28,105,199.75)	15,029,307.69	
1026		Total: Short-term debt	(13,075,892.06)	26,822,671.50	(39,898,563.56)	26,822,671.50	
1026	23410000	23410000 A/P - Reconciliation Account	(1,517,097.23)	(692,739.32)	(824,357.91)	(692,739.32)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(342,982.37)	194,942.03	(537,924.40)	194,942.03	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(12,386.99)	(9,053.13)	(3,333.86)	(9,053.13)	B231
1026	23430000	23430000 A/P - Miscellaneous	(135,415.95)	48,195.88	(183,611.83)	48,195.88	B231

1026	23430600	23430600 A/P - Workbasket Accrual	(69,193.15)	(5,981.31)	(63,211.84)	(5,981.31)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(36,954.76)	(20,246.62)	(16,708.14)	(20,246.62)	B231
1026	23431000	23431000 A/P - Misc Global	(20,357.15)	42,904.40	(63,261.55)	42,904.40	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,208,428.84)	(32,737.30)	(3,175,691.54)	(32,737.30)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	(57,322.77)	(5,462.99)	(51,859.78)	(5,462.99)	B231
1026		Total: Accounts payable external	(5,400,139.21)	(480,178.36)	(4,919,960.85)	(480,178.36)	
1026	23510000	23510000 A/P Associated Companies	(2,484.17)	5,107.61	(7,591.78)	5,107.61	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	818,017.95	92,805.19	725,212.76	92,805.19	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(836,875.23)	16,897.16	(853,772.39)	16,897.16	B233
1026	23530000	23530000 CFO - WLPP Interco	(89.72)	-	(89.72)	-	B233
1026	23530100	23530100 CFO - SLPP Interco	(35.58)	-	(35.58)	-	B233
1026	23530200	23530200 CFO - InHome Interco	(27.36)	-	(27.36)	-	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	(135.61)	-	(135.61)	-	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(45.27)	-	(45.27)	-	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	(21,341.45)	114,809.96	(136,151.41)	114,809.96	
1026		Total: Accounts payable	(5,421,480.66)	(365,368.40)	(5,056,112.26)	(365,368.40)	
1026	23621000	23621000 Accrued FIT - Current Year	(788,266.00)	(1,118,924.97)	330,658.97	(1,118,924.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	(91.66)	273,372.97	(273,464.63)	273,372.97	B23612
1026		Total: Accrued federal income tax	(788,357.66)	(845,552.00)	57,194.34	(845,552.00)	
1026	23631000	23631000 Accrued SIT - Current Year	(321,393.00)	(589,533.22)	268,140.22	(589,533.22)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	1,323,493.69	613,741.22	709,752.47	613,741.22	B23612
1026		Total: Accrued state income tax	1,002,100.69	24,208.00	977,892.69	24,208.00	
1026	23652100	23652100 Accrued Tax - FICA	(63,773.23)	(6,138.01)	(57,635.22)	(6,138.01)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,243,229.53)	92,930.29	(3,336,159.82)	92,930.29	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,305.56)	595.88	(3,901.44)	595.88	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,332,933.00)	(749,933.00)	(583,000.00)	(749,933.00)	B23611
1026		Total: Other accrued taxes	(4,643,241.32)	(662,544.84)	(3,980,696.48)	(662,544.84)	
1026		Total: Taxes accrued, including income taxes	(4,429,498.29)	(1,483,888.84)	(2,945,609.45)	(1,483,888.84)	
1026	23720000	23720000 Interest Accrued - LTD	(111,720.00)	-	(111,720.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,339,996.06)	(266,770.83)	(1,073,225.23)	(266,770.83)	B2371
1026		Total: Interest accrued	(1,451,716.06)	(266,770.83)	(1,184,945.23)	(266,770.83)	
1026	24120000	24120000 Accrued Vacation Pay	(308,280.00)	(30,752.84)	(277,527.16)	(30,752.84)	B241
1026	24120200	24120200 Accrued Power	(157,735.52)	(23,609.48)	(134,126.04)	(23,609.48)	B241
1026	24120300	24120300 Accrued Legal	(31,491.57)	24,678.49	(56,170.06)	24,678.49	B241
1026	24120600	24120600 Accrued Wages	(362,232.11)	(49,156.94)	(313,075.17)	(49,156.94)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(4,400.00)	2,550.00	(6,950.00)	2,550.00	B241
1026	24120700	24120700 Accrued Insurance	(102,294.14)	(42,460.70)	(59,833.44)	(42,460.70)	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(17,580.24)	17,580.24	(17,580.24)	B241
1026	24121000	24121000 Accrued Waste Disposal	(46,806.22)	(20,418.00)	(26,388.22)	(20,418.00)	B241
1026	24121100	24121100 Accrued Retiree Medical	(28,566.11)	(156.35)	(28,409.76)	(156.35)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(15,014.04)	(1,202.70)	(13,811.34)	(1,202.70)	B241
1026	24121400	24121400 Accrued Bank Fees	(17,473.68)	(127.10)	(17,346.58)	(127.10)	B241
1026	24122500	24122500 Refund Rates Under Bond	(68,041.48)	(68,041.48)	-	(68,041.48)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(11,188.05)	(1,414.23)	(9,773.82)	(1,414.23)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(478,946.38)	(35,203.56)	(443,742.82)	(35,203.56)	B241
1026	24126200	24126200 Accrued Paving	(32,154.96)	(32,154.96)	-	(32,154.96)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(21,905.07)	(20,591.43)	(1,313.64)	(20,591.43)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	750.00	(13,340.41)	750.00	B241
1026	24142014	24142014 WH PR - ESPP	(14,364.41)	(5,615.47)	(8,748.94)	(5,615.47)	B241
1026	24150000	24150000 Operating Lease Current Liability	(912.55)	871.97	(1,784.52)	871.97	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(90,288.90)	(14,612.50)	(75,676.40)	(14,612.50)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(89,457.97)	(34,298.43)	(55,159.54)	(34,298.43)	B241
1026	24164000	24164000 GRIR - Non-inventory	(312,931.84)	(159,629.14)	(153,302.70)	(159,629.14)	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(165.00)	(54.00)	(111.00)	(54.00)	B241
1026	24172000	24172000 CFO Sales Tax	29,767,084.13	3,897,890.78	25,869,193.35	3,897,890.78	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(30,069,183.03)	(3,942,115.84)	(26,127,067.19)	(3,942,115.84)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(817,657.18)	(817,657.18)	-	(817,657.18)	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(264,166.85)	(41,250.27)	(222,916.58)	(41,250.27)	B241
1026	25299900	25299900 Advances for Construction - Current	(533,618.22)	(144,336.22)	(389,282.00)	(144,336.22)	B252
1026		Total: Other current liabilities	(4,124,781.56)	(1,575,697.82)	(2,549,083.74)	(1,575,697.82)	
1026		Total: Total Current Liabilities	(28,503,368.63)	23,130,945.61	(51,634,314.24)	23,130,945.61	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	14,165.27	(40,013.79)	14,165.27	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,333,742.85)	686,464.10	(2,020,206.95)	686,464.10	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(14,254.24)	6,723.93	(20,978.17)	6,723.93	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,739,981.13)	(776,939.33)	(963,041.80)	(776,939.33)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(92,716.16)	(11,465.87)	(81,250.29)	(11,465.87)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(353,379.16)	(291,199.47)	(62,179.69)	(291,199.47)	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(20,646.89)	(8,199.79)	(12,447.10)	(8,199.79)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(2,896,354.00)	(2,221,869.29)	(674,484.71)	(2,221,869.29)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,638,929.33)	(880,044.23)	(758,885.10)	(880,044.23)	B252
1026	25243000	25243000 Advances for Construction - Tax Services - FIT	(540.46)	(540.46)	-	(540.46)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(25,373.06)	(8,753.38)	(16,619.68)	(8,753.38)	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	533,618.22	144,336.22	389,282.00	144,336.22	B252
1026		Total: Customer Advances for construction	(7,608,147.58)	(3,347,322.30)	(4,260,825.28)	(3,347,322.30)	
1026	25310000	25310000 Deferred FIT Liability – Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability – Non Property	(27,749,458.34)	(1,911,853.00)	(25,837,605.34)	(1,911,853.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,767,126.34)	(1,911,853.00)	(25,855,273.34)	(1,911,853.00)	
1026	25321000	25321000 Deferred SIT Liability – Non Property	(8,064,645.94)	(690,483.00)	(7,374,162.94)	(690,483.00)	B283
1026		Total: State Deferred income taxes long-term	(8,064,645.94)	(690,483.00)	(7,374,162.94)	(690,483.00)	
1026		Total: Deferred income taxes	(35,831,772.28)	(2,602,336.00)	(33,229,436.28)	(2,602,336.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	48.58	(48.62)	48.58	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(22,081.00)	4,764.00	(26,845.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(36,746.00)	68,508.00	(105,254.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(58,827.04)	73,320.58	(132,147.62)	73,320.58	
1026	25700000	25700000 Reg Liab - Cost of Removal	15,956,492.11	2,813,162.40	13,143,329.71	2,813,162.40	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,734,886.68	547,853.23	1,187,033.45	547,853.23	B1862

1026		Total: Reg liability - cost of removal	17,691,378.79	3,361,015.63	14,330,363.16	3,361,015.63	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(17,219,307.00)	3,610,947.00	(20,830,254.00)	3,610,947.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(220,488.67)	59,421.08	(279,909.75)	59,421.08	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	259,071.78	(69,832.22)	328,904.00	(69,832.22)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	120,189.80	(32,642.56)	152,832.36	(32,642.56)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	10.00	(10.11)	10.00	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(7,812.51)	9,324.69	(17,137.20)	9,324.69	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(13,001.57)	47,734.62	(60,736.19)	47,734.62	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	-	1,907,866.90	(1,907,866.90)	1,907,866.90	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	0.02	15,790.04	(15,790.02)	15,790.04	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,471,540.50)	(445,192.00)	(1,026,348.50)	(445,192.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	(403,642.00)	(276,217.20)	(127,424.80)	(276,217.20)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(865,800.00)	(865,800.00)	-	(865,800.00)	B253
1026	25689900	25689900 Reg Liab - Other	233,094.10	169,855.89	63,238.21	169,855.89	B253
1026		Total: Other regulatory liabilities	(19,589,236.66)	4,131,266.24	(23,720,502.90)	4,131,266.24	
1026		Total: Regulatory liabilities	(1,897,857.87)	7,492,281.87	(9,390,139.74)	7,492,281.87	
1026	26212000	26212000 Accrued Pension Expense	1,608,376.65	686,456.00	921,920.65	686,456.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,608,376.79	686,456.00	921,920.79	686,456.00	
1026	26221000	26221000 Accrued OPEB	2,669,895.15	1,220,193.00	1,449,702.15	1,220,193.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(138,273.95)	(10,521.95)	(127,752.00)	(10,521.95)	B253
1026		Total: Accrued postretirement benefit expense	2,531,621.20	1,209,671.05	1,321,950.15	1,209,671.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,077.81)	3,902.91	(5,980.72)	3,902.91	B224
1026		Total: Operating lease long-term liabilities	(2,077.81)	3,902.91	(5,980.72)	3,902.91	
1026	26580000	26580000 FIN 48 Reserve - Federal	(431,234.91)	(445,826.00)	14,591.09	(445,826.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(251,935.13)	(47,532.00)	(204,403.13)	(47,532.00)	B265
1026		Total: Other tax liabilities	(683,170.04)	(493,358.00)	(189,812.04)	(493,358.00)	
1026		Total: Other Deferred Credits	(683,170.04)	(493,358.00)	(189,812.04)	(493,358.00)	
1026		Total: Regulatory and other long-term liabilities	(41,941,854.63)	3,022,616.11	(44,964,470.74)	3,022,616.11	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	-	(5,926,236.48)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,300,445.19)	(375,750.09)	(7,924,695.10)	(375,750.09)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,301,998.44)	(9,194.01)	(1,292,804.43)	(9,194.01)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(2,979,060.97)	-	(2,979,060.97)	-	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,311,892.20)	(64,171.96)	(2,247,720.24)	(64,171.96)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,306,257.55)	(28,028.00)	(2,278,229.55)	(28,028.00)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(305,136.43)	(18,735.02)	(286,401.41)	(18,735.02)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(385,555.00)	(257,766.00)	(127,789.00)	(257,766.00)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(409,694.78)	(63,405.78)	(346,289.00)	(63,405.78)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(1,396.81)	(1,300.02)	(96.79)	(1,300.02)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(51,701.14)	(10,251.50)	(41,449.64)	(10,251.50)	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,481,611.92	246,457.59	5,235,154.33	246,457.59	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,094,062.72	74,424.03	1,019,638.69	74,424.03	B272
1026		Total: Contributions in aid of construction	(18,421,552.96)	(508,721.76)	(17,912,831.20)	(508,721.76)	
1026		Total: CAPITAL AND LIABILITIES	(300,831,208.03)	(4,850,177.46)	(295,981,030.57)	(4,850,177.46)	
1026		Total: BALANCE SHEET	6,494,092.37	3,337,608.81	3,156,483.56	3,337,608.81	

Tennessee American Water Company
Trial Balance as of December 31, 2021

Company Code	Account Number	Description	December 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	(6,508.73)	645,474.41	(6,508.73)	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	1,765,790.55	-	1,765,790.55	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	691,799.16	11,223.53	680,575.63	11,223.53	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,154,065.39	358,373.23	6,795,692.16	358,373.23	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,075.39	(556.14)	18,584,631.53	(556.14)	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,149,458.59	118,406.07	4,031,052.52	118,406.07	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	(4,427.45)	593,639.38	(4,427.45)	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	767,740.56	-	767,740.56	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	5,178,452.46	77,880.46	5,100,572.00	77,880.46	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	119,296.31	-	119,296.31	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	660,488.35	262,105.23	398,383.12	262,105.23	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,622,911.65	-	2,622,911.65	-	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	27,578,653.99	(440,587.41)	28,019,241.40	(440,587.41)	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,800,077.16	737,014.49	14,063,062.67	737,014.49	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	152,538,046.09	9,221,075.84	143,316,970.25	9,221,075.84	B3314
1026	10133300	10133300 UPIS - Services	32,315,859.70	428,700.11	31,887,159.59	428,700.11	B3334
1026	10133410	10133410 UPIS - Meters	17,089,795.36	1,777,147.48	15,312,647.88	1,777,147.48	B3344
1026	10133420	10133420 UPIS - Meter Installations	21,038,855.93	841,524.40	20,197,331.53	841,524.40	B3344
1026	10133500	10133500 UPIS - Hydrants	11,697,827.34	970,967.88	10,726,859.46	970,967.88	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	401,055.24	-	401,055.24	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	223,452.50	-	223,452.50	-	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,880,601.65	317,280.55	12,563,321.10	317,280.55	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	6,164,006.03	315,012.33	5,848,993.70	315,012.33	B3415
1026	10134200	10134200 UPIS - Stores Equipment	24,072.19	-	24,072.19	-	B3425
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	642,001.25	(16,816.02)	658,817.27	(16,816.02)	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	157,379.96	509.89	156,870.07	509.89	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	92,904.73	286,583.13	92,904.73	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,089,261.67	83,849.37	2,005,412.30	83,849.37	B3465
1026	10134700	10134700 UPIS - Misc Equipment	466,676.52	3,893.98	462,782.54	3,893.98	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	4,918.13	-	4,918.13	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10400000	10400000 Utility Plant Purchased or Sold	-	(6,147,778.64)	6,147,778.64	(6,147,778.64)	B104
1026	10630360	10630360 CCNC Land & Land Rights - Adm & Gen	896,090.34	-	896,090.34	-	B3035
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	4,548.22	(6,879.08)	11,427.30	(6,879.08)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	1,151,631.63	468,836.09	682,795.54	468,836.09	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	14,201,316.19	2,556,057.89	11,645,258.30	2,556,057.89	B3043
1026	10630440	10630440 CCNC Struct & Imp - Transmission & Distribution	106,685.64	-	106,685.64	-	B3044
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	972,306.26	176,565.97	795,740.29	176,565.97	B3045
1026	10630600	10630600 CCNC Lake - River & Other	414,697.21	(2,750.84)	417,448.05	(2,750.84)	B3062
1026	10630900	10630900 CCNC Supply Mains	1,349,045.01	72,085.17	1,276,959.84	72,085.17	B3092
1026	10631000	10631000 CCNC Power Generation Equipment	81,099.81	81,099.81	-	81,099.81	B3102
1026	10631120	10631120 CCNC Pumping Equipment - Electric	78,679.61	39,109.34	39,570.27	39,109.34	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	4,857,346.70	3,377,727.23	1,479,619.47	3,377,727.23	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(3,448.91)	3,448.91	(3,448.91)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,036,931.46	21,529.92	2,015,401.54	21,529.92	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	3,761,022.26	1,350,223.20	2,410,799.06	1,350,223.20	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	20,638,035.46	3,874,111.42	16,763,924.04	3,874,111.42	B3314
1026	10633300	10633300 CCNC Services	403,752.83	32,452.60	371,300.23	32,452.60	B3334
1026	10633410	10633410 CCNC Meters	3,608,451.62	1,004,225.37	2,604,226.25	1,004,225.37	B3344
1026	10633420	10633420 CCNC Meter Installations	1,497,116.70	385,417.73	1,111,698.97	385,417.73	B3344
1026	10633500	10633500 CCNC Hydrants	995,060.44	408,222.13	586,838.31	408,222.13	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	1,179,406.29	1,144,511.11	34,895.18	1,144,511.11	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	8,188,433.34	2,491,388.33	5,697,045.01	2,491,388.33	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	2,411,190.23	1,022,670.07	1,388,520.16	1,022,670.07	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	244,946.89	64,809.04	180,137.85	64,809.04	B3435
1026	10634500	10634500 CCNC Power Operated Equipment	-	(92,904.73)	92,904.73	(92,904.73)	B3455
1026	10634600	10634600 CCNC Communication Equipment	156,186.96	97,356.80	58,830.16	97,356.80	B3465
1026	10634700	10634700 CCNC Misc Equipment	50,641.43	-	50,641.43	-	B3475
1026	10634800	10634800 CCNC Other Tangible Property	15,821.22	-	15,821.22	-	B3485
1026		Total: Utility plant in service	414,722,860.56	27,563,610.84	387,159,249.72	27,563,610.84	
1026	10700000	10700000 CWIP	4,114,343.56	(817,670.86)	4,932,014.42	(817,670.86)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(22,824.56)	(260.68)	(22,563.88)	(260.68)	B105
1026		Total: Construction work in progress	4,091,519.00	(817,931.54)	4,909,450.54	(817,931.54)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(162,892,420.59)	(10,619,476.11)	(152,272,944.48)	(10,619,476.11)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,581,897.59)	(13,628.29)	(4,568,269.30)	(13,628.29)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	47,243,771.81	706,467.43	46,537,304.38	706,467.43	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(33,938.18)	(1,661.08)	(32,277.10)	(1,661.08)	B1081
1026		Total: Accumulated depreciation/amortization	(120,274,344.55)	(9,928,298.05)	(110,346,046.50)	(9,928,298.05)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	294,790,456.37	16,817,381.25	277,973,075.12	16,817,381.25	
1026		Total: Total Property Plant & Equipment	294,790,456.37	16,817,381.25	277,973,075.12	16,817,381.25	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	21.48	21.48	-	21.48	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(539,081.12)	16,388.24	(555,469.36)	16,388.24	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	-	100.00	(100.00)	100.00	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(229,152.10)	1,982.76	(231,134.86)	1,982.76	B234
1026	13162600	13162600 US Bank TN - Main	128,314.06	(6,748.26)	135,062.32	(6,748.26)	B1312

1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	99,007.70	(11,786.18)	110,793.88	(11,786.18)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	399.19	(125.82)	525.01	(125.82)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	5,074.70	(1,471.93)	6,546.63	(1,471.93)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	848.50	848.50	-	848.50	B1312
1026	13162614	13162614 US Bank TN -Credit Card & Echeck E-Returns	(619.93)	91.57	(711.50)	91.57	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	191.07	127.57	63.50	127.57	B1312
1026		Total: Cash and cash equivalents	(532,996.45)	(572.07)	(532,424.38)	(572.07)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,738,914.00	359,860.81	3,379,053.19	359,860.81	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	403,529.38	(55,334.24)	458,863.62	(55,334.24)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(9,929.05)	(9,868.59)	(60.46)	(9,868.59)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	25.13	(90.19)	115.32	(90.19)	B141
1026		Total: Utility customer accounts receivable	4,132,539.46	294,567.79	3,837,971.67	294,567.79	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	(2,953,641.83)	(15,097,260.58)	12,143,618.75	(15,097,260.58)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	3,911,348.59	3,708,535.80	202,812.79	3,708,535.80	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	194,893.54	89,039.28	105,854.26	89,039.28	B145
1026	14573000	14573000 A/R Assoc Cos - Dividend Equivalents	-	(5,057.73)	5,057.73	(5,057.73)	B145
1026		Total: Receivable from affiliated companies	1,152,600.30	(11,304,743.23)	12,457,343.53	(11,304,743.23)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	542,718.75	(153,166.39)	695,885.14	(153,166.39)	B142
1026	14611000	14611000 Misc A/R - Manual	1,450.99	(356.45)	1,807.44	(356.45)	B142
1026	14611200	14611200 Misc A/R - Retro Insurance	160,307.27	160,307.27	-	160,307.27	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	74,340.34	(7,893.00)	82,233.34	(7,893.00)	B142
1026	14613000	14613000 Misc A/R - Employees	37.98	151.62	(113.64)	151.62	B142
1026		Total: Other receivables, net	778,855.33	(956.95)	779,812.28	(956.95)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(552,293.24)	129,290.74	(681,583.98)	129,290.74	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(19,757.82)	(1,005.10)	(18,752.72)	(1,005.10)	B142
1026		Total: Allowance for uncollectible accounts	(572,051.06)	128,285.64	(700,336.70)	128,285.64	
1026		Total: Accounts receivable, net	5,491,944.03	(10,882,846.75)	16,374,790.78	(10,882,846.75)	
1026	14400000	14400000 Unbilled Utility Revenue	2,223,808.65	438,417.34	1,785,391.31	438,417.34	B173
1026		Total: Unbilled revenues	2,223,808.65	438,417.34	1,785,391.31	438,417.34	
1026	15110000	15110000 Inventory - Plant Material	911,748.51	69,110.98	842,637.53	69,110.98	B151
1026	15130000	15130000 Inventory - Chemicals	161,910.01	12,600.72	149,309.29	12,600.72	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	6,909.12	2,902.75	4,006.37	2,902.75	B153
1026		Total: Materials and supplies	1,080,567.64	84,614.45	995,953.19	84,614.45	
1026	16410000	16410000 Other Special Deposits	15,000.00	(1,000.00)	16,000.00	(1,000.00)	B133
1026	16510000	16510000 Prepaid Taxes	372,537.50	(97,145.47)	469,682.97	(97,145.47)	B162
1026	16520000	16520000 Prepaid Insurance	8,374.24	238.54	8,135.70	238.54	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	0.04	0.03	0.01	0.03	B162
1026	16550000	16550000 Prepaid Other	5,750.01	(0.05)	5,750.06	(0.05)	B162
1026	16550010	16550010 Prepaid Other - Global	14,588.41	2,039.29	12,549.12	2,039.29	B162
1026	16611000	16611000 Reg Asset-OCA tax	134,076.00	4,087.00	129,989.00	4,087.00	B174
1026		Total: Other current assets	550,326.20	(91,780.66)	642,106.86	(91,780.66)	
1026		Total: Total Current Assets	8,813,650.07	(10,452,167.69)	19,265,817.76	(10,452,167.69)	
1026	18503000	18503000 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	83,984.76	(24,125.52)	108,110.28	(24,125.52)	B1862
1026	18503500	18503500 Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,385.93	64,243.17	1,727,142.76	64,243.17	B1862
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0.44	-	0.44	-	B1862
1026	18504500	18504500 Reg Asset-Inc Tax Rec Thru Rates-Other	145,732.67	(75,502.40)	221,235.07	(75,502.40)	B1862
1026	18505100	18505100 Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468.00	-	2,622,468.00	-	B1862
1026	18505500	18505500 Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(703,888.70)	(50,610.60)	(653,278.10)	(50,610.60)	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(3,939,683.10)	85,995.35	(4,025,678.45)	85,995.35	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	10,557.93	(2,257.36)	12,815.29	(2,257.36)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,273,062.37	88,634.10	1,184,428.27	88,634.10	B181
1026		Total: Debt and preferred stock expense	1,283,620.30	86,376.74	1,197,243.56	86,376.74	
1026	18680000	18680000 Reg Asset - Cost of Removal	16,536,787.64	3,307,484.87	13,229,302.77	3,307,484.87	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	983,602.91	(484,904.31)	1,468,507.22	(484,904.31)	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	9,000.04	(999.96)	10,000.00	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	186,880.64	(28,032.12)	214,912.76	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18680228	18680228 Reg Asset - Pandemic Costs	-	(648,311.49)	648,311.49	(648,311.49)	B1861
1026	18689900	18689900 Reg Asset - Other	243,334.81	(35,745.11)	279,079.92	(35,745.11)	B1862
1026		Total: Other regulatory assets	17,992,483.75	2,109,491.88	15,882,991.87	2,109,491.88	
1026		Total: Regulatory assets	19,276,104.05	2,195,868.62	17,080,235.43	2,195,868.62	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	2,915.09	(893.94)	3,809.03	(893.94)	B1862
1026		Total: Operating lease right-of-use assets	2,915.09	(893.94)	3,809.03	(893.94)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	51,037.65	(15,703.92)	66,741.57	(15,703.92)	B181
1026		Total: Other long-term assets	51,037.65	(15,703.92)	66,741.57	(15,703.92)	
1026		Total: Total Regulatory and other long-term assets	19,330,056.79	2,179,270.76	17,150,786.03	2,179,270.76	
1026		Total: ASSETS	322,934,163.23	8,544,484.32	314,389,678.91	8,544,484.32	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(55,652,673.96)	(14,057,306.49)	(41,595,367.47)	(14,057,306.49)	B211
1026		Total: Paid-in capital	(55,652,673.96)	(14,057,306.49)	(41,595,367.47)	(14,057,306.49)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(40,411,861.31)	(1,497,045.75)	(38,914,815.56)	(1,497,045.75)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(39,920,893.55)	(1,497,045.75)	(38,423,847.80)	(1,497,045.75)	
1026		Total: Total Stockholders' equity	(109,327,802.55)	(15,554,352.24)	(93,773,450.31)	(15,554,352.24)	
1026		Total: Total Equity	(109,327,802.55)	(15,554,352.24)	(93,773,450.31)	(15,554,352.24)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	327,416.82	26,033.42	301,383.40	26,033.42	B221
1026	22115000	22115000 Bonds - Interco	(97,280,321.04)	(15,000,000.00)	(82,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(102,652,904.22)	(14,973,966.58)	(87,678,937.64)	(14,973,966.58)	
1026		Total: Total Long-term debt	(102,652,904.22)	(14,973,966.58)	(87,678,937.64)	(14,973,966.58)	
1026		Total: Total Capitalization	(211,980,706.77)	(30,528,318.82)	(181,452,387.95)	(30,528,318.82)	
1026	23140005	23140005 N/P Term Loans - Intercompany	-	11,793,363.81	(11,793,363.81)	11,793,363.81	B234
1026		Total: Current - Term Loans	-	11,793,363.81	(11,793,363.81)	11,793,363.81	
1026	23121000	23121000 In-House Cash Center Bank	(18,102,421.95)	14,246,392.35	(32,348,814.30)	14,246,392.35	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	98,123.66	824,224.64	(726,100.98)	824,224.64	B234
1026		Total: In-House Cash Center	(18,004,298.29)	15,070,616.99	(33,074,915.28)	15,070,616.99	
1026		Total: Short-term debt	(18,004,298.29)	26,863,980.80	(44,868,279.09)	26,863,980.80	
1026	23410000	23410000 A/P - Reconciliation Account	(3,522,382.65)	(2,230,780.31)	(1,291,602.34)	(2,230,780.31)	B231

1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(4,054,610.39)	(3,687,088.23)	(367,522.16)	(3,687,088.23)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(42,625.65)	(24,996.32)	(17,629.33)	(24,996.32)	B231
1026	23430000	23430000 A/P - Miscellaneous	(98,622.41)	(44,901.91)	(53,720.50)	(44,901.91)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(104,566.89)	(43,717.95)	(60,848.94)	(43,717.95)	B231
1026	23430700	23430700 A/P - Pcard Accrual	(11,491.78)	630.50	(12,122.28)	630.50	B231
1026	23431000	23431000 A/P - Misc Global	(47,606.98)	62,004.89	(109,611.87)	62,004.89	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,079,183.02)	725,140.03	(2,804,323.05)	725,140.03	B231
1026	23436000	23436000 A/P-GRIR Capital Services	6,815.09	44,880.46	(38,065.37)	44,880.46	B231
1026		Total: Accounts payable external	(9,954,274.68)	(5,198,828.84)	(4,755,445.84)	(5,198,828.84)	
1026	23510000	23510000 A/P Associated Companies	3,837,775.47	3,680,399.31	157,376.16	3,680,399.31	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	824,953.14	132,821.09	692,132.05	132,821.09	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,298,805.74)	(210,467.62)	(1,088,338.12)	(210,467.62)	B233
1026	23530000	23530000 CFO - WLPP Interco	-	89.72	(89.72)	89.72	B233
1026	23530100	23530100 CFO - SLPP Interco	-	35.58	(35.58)	35.58	B233
1026	23530200	23530200 CFO - InHome Interco	-	27.36	(27.36)	27.36	B233
1026	23530300	23530300 CFO - WLPP/SLPP Interco	-	135.61	(135.61)	135.61	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	-	45.27	(45.27)	45.27	B233
1026	23540000	23540000 CFO - WLPP Receivable Interco	(79.03)	(79.03)	-	(79.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	74.43	-	74.43	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(65.26)	(65.26)	-	(65.26)	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	64.40	-	64.40	-	B233
1026	23540200	23540200 CFO - InHome Receivable Interco	(26.25)	(26.25)	-	(26.25)	B233
1026	23540201	23540201 CFO - InHome Receivable I/C - CIS Reconciliation	23.49	-	23.49	-	B233
1026	23540300	23540300 CFO - WLPP/SLPP Receivable Interco	(135.18)	(135.18)	-	(135.18)	B233
1026	23540301	23540301 CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	125.95	-	125.95	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	(45.27)	(45.27)	-	(45.27)	B233
1026	23540401	23540401 CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45.27	-	45.27	-	B233
1026		Total: Accounts payable associated companies	3,363,905.42	3,602,735.33	(238,829.91)	3,602,735.33	
1026		Total: Accounts payable	(6,590,369.26)	(1,596,093.51)	(4,994,275.75)	(1,596,093.51)	
1026	23621000	23621000 Accrued FIT - Current Year	(1,070,043.00)	(1,371,762.97)	301,719.97	(1,371,762.97)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	59,632.34	361,372.97	(301,740.63)	361,372.97	B23612
1026		Total: Accrued federal income tax	(1,010,410.66)	(1,010,390.00)	(20.66)	(1,010,390.00)	
1026	23631000	23631000 Accrued SIT - Current Year	157,839.00	(294,061.22)	451,900.22	(294,061.22)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	336,645.69	(534,947.78)	871,593.47	(534,947.78)	B23612
1026		Total: Accrued state income tax	494,484.69	(829,009.00)	1,323,493.69	(829,009.00)	
1026	23652100	23652100 Accrued Tax - FICA	(49,607.88)	(4,659.97)	(44,947.91)	(4,659.97)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,461,173.63)	142,116.68	(3,603,290.31)	142,116.68	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(13,425.58)	(11,248.02)	(2,177.56)	(11,248.02)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(732,099.00)	(37,166.00)	(694,933.00)	(37,166.00)	B23611
1026		Total: Other accrued taxes	(4,256,306.09)	89,042.69	(4,345,348.78)	89,042.69	
1026		Total: Taxes accrued, including income taxes	(4,772,232.06)	(1,750,356.31)	(3,021,875.75)	(1,750,356.31)	
1026	23720000	23720000 Interest Accrued - LTD	(148,960.00)	-	(148,960.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(839,809.58)	(40,625.00)	(799,184.58)	(40,625.00)	B2371
1026		Total: Interest accrued	(988,769.58)	(40,625.00)	(948,144.58)	(40,625.00)	
1026	24120000	24120000 Accrued Vacation Pay	(134,076.00)	(4,087.00)	(129,989.00)	(4,087.00)	B241
1026	24120200	24120200 Accrued Power	(173,218.71)	(26,201.68)	(147,017.03)	(26,201.68)	B241
1026	24120300	24120300 Accrued Legal	(14,760.00)	36,242.66	(51,002.66)	36,242.66	B241
1026	24120600	24120600 Accrued Wages	(142,033.37)	(27,034.35)	(114,999.02)	(27,034.35)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(4,400.00)	3,600.00	(8,000.00)	3,600.00	B241
1026	24120700	24120700 Accrued Insurance	41,147.76	55,545.09	(14,397.33)	55,545.09	B241
1026	24120710	24120710 Accrued Insurance Retro Adjustment	-	(69,166.04)	69,166.04	(69,166.04)	B241
1026	24121000	24121000 Accrued Waste Disposal	(57,253.20)	(9,369.11)	(47,884.09)	(9,369.11)	B241
1026	24121100	24121100 Accrued Retiree Medical	(30,600.00)	1,800.00	(32,400.00)	1,800.00	B241
1026	24121200	24121200 Accrued DCP - Contribution	(18,408.79)	(687.56)	(17,721.23)	(687.56)	B241
1026	24121400	24121400 Accrued Bank Fees	(13,670.15)	5,043.48	(18,713.63)	5,043.48	B241
1026	24121800	24121800 Accrued Severance	(27,941.38)	(27,941.38)	-	(27,941.38)	B241
1026	24122500	24122500 Refund Rates Under Bond	(73,873.25)	67,394.75	(141,268.00)	67,394.75	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,246.03)	(914.62)	(12,331.41)	(914.62)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(513,949.02)	(43,133.42)	(470,815.60)	(43,133.42)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(400.40)	(400.40)	-	(400.40)	B241
1026	24126200	24126200 Accrued Paving	(43,211.40)	(43,211.40)	-	(43,211.40)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(21,917.90)	(20,592.87)	(1,325.03)	(20,592.87)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(12,590.41)	750.00	(13,340.41)	750.00	B241
1026	24142006	24142006 WH PR - 401k Contributions	(21,709.78)	(1,402.84)	(20,306.94)	(1,402.84)	B241
1026	24142014	24142014 WH PR - ESPP	(7,394.67)	(792.78)	(6,601.89)	(792.78)	B241
1026	24150000	24150000 Operating Lease Current Liability	(914.26)	(20.32)	(893.94)	(20.32)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(55,897.20)	43,431.76	(99,328.96)	43,431.76	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(62,902.18)	(21,659.32)	(41,242.86)	(21,659.32)	B241
1026	24164000	24164000 GRIR - Non-inventory	(378,145.88)	197,228.02	(575,373.90)	197,228.02	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(220.00)	(50.00)	(170.00)	(50.00)	B241
1026	24172000	24172000 CFO Sales Tax	30,067,285.47	3,940,796.92	26,126,488.55	3,940,796.92	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(30,371,825.56)	(3,985,637.65)	(26,386,187.91)	(3,985,637.65)	B241
1026	24199100	24199100 Reg Liab-OCL taxable	(231,109.96)	(231,109.96)	-	(231,109.96)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(726,806.37)	(726,806.37)	-	(726,806.37)	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(503.68)	(503.68)	-	(503.68)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(403,529.38)	55,334.24	(458,863.62)	55,334.24	B241
1026	25299900	25299900 Advances for Construction - Current	(616,577.90)	(238,858.85)	(377,719.05)	(238,858.85)	B252
1026		Total: Other current liabilities	(4,064,653.60)	(1,072,414.68)	(2,992,238.92)	(1,072,414.68)	
1026		Total: Total Current Liabilities	(34,420,322.79)	22,404,491.30	(56,824,814.09)	22,404,491.30	
1026	25211000	25211000 Advances for Construction - NT Mains	(25,848.52)	14,165.27	(40,013.79)	14,165.27	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(1,247,815.85)	777,361.44	(2,025,177.29)	777,361.44	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(14,254.24)	6,723.93	(20,978.17)	6,723.93	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(3,096,890.45)	(3,096,890.45)	-	(3,096,890.45)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,601,853.63)	(646,224.40)	(955,629.23)	(646,224.40)	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(92,716.16)	(11,465.87)	(81,250.29)	(11,465.87)	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(30,258.60)	25,221.94	(55,480.54)	25,221.94	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(59,735.14)	(47,288.04)	(12,447.10)	(47,288.04)	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	(108,797.00)	1,903,032.95	(2,011,829.95)	1,903,032.95	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(1,330,677.80)	(579,205.28)	(751,472.52)	(579,205.28)	B252
1026	25243000	25243000 Advances for Construction - Tax Services - FIT	(21.61)	(21.61)	-	(21.61)	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(48,501.89)	(31,882.21)	(16,619.68)	(31,882.21)	B252

1026	25280000	25280000 Advances for Construction - Reclassed to Current	616,577.90	238,858.85	377,719.05	238,858.85	B252
1026		Total: Customer Advances for construction	(7,040,792.99)	(1,447,613.48)	(5,593,179.51)	(1,447,613.48)	
1026	25310000	25310000 Deferred FIT Liability – Property	(17,668.00)	-	(17,668.00)	-	B283
1026	25311000	25311000 Deferred FIT Liability – Non Property	(27,484,137.34)	(1,337,433.00)	(26,146,704.34)	(1,337,433.00)	B283
1026		Total: Federal Deferred income taxes long-term	(27,501,805.34)	(1,337,433.00)	(26,164,372.34)	(1,337,433.00)	
1026	25321000	25321000 Deferred SIT Liability – Non Property	(7,958,946.94)	(584,267.00)	(7,374,679.94)	(584,267.00)	B283
1026		Total: State Deferred income taxes long-term	(7,958,946.94)	(584,267.00)	(7,374,679.94)	(584,267.00)	
1026		Total: Deferred income taxes	(35,460,752.28)	(1,921,700.00)	(33,539,052.28)	(1,921,700.00)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(21,684.00)	4,764.00	(26,448.00)	4,764.00	B2551
1026	25510300	25510300 Unamortized ITC - 10%	(31,037.00)	68,508.00	(99,545.00)	68,508.00	B2551
1026		Total: Deferred investment tax credits	(52,721.04)	73,272.00	(125,993.04)	73,272.00	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(17,049,050.00)	2,451,162.00	(19,500,212.00)	2,451,162.00	B253
1026	25621100	25621100 Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(219,472.67)	12,190.08	(231,662.75)	12,190.08	B253
1026	25622000	25622000 Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	257,876.78	(14,335.22)	272,212.00	(14,335.22)	B253
1026	25623200	25623200 Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	119,618.80	(6,853.48)	126,472.28	(6,853.48)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0.11)	-	(0.11)	-	B253
1026	25626100	25626100 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(7,672.51)	1,684.69	(9,357.20)	1,684.69	B253
1026	25626200	25626200 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(10,981.57)	24,239.62	(35,221.19)	24,239.62	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	3,939,683.10	(85,995.35)	4,025,678.45	(85,995.35)	B253
1026	25632300	25632300 Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	-	1,817,016.09	(1,817,016.09)	1,817,016.09	A253
1026	25632400	25632400 Reg Liab - Refund to Customers	-	305,667.98	(305,667.98)	305,667.98	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(1,510,658.50)	(469,416.00)	(1,041,242.50)	(469,416.00)	B253
1026	25636000	25636000 Reg Liab - Pandemic Costs	-	135,508.05	(135,508.05)	135,508.05	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(815,400.00)	50,400.00	(865,800.00)	50,400.00	B253
1026		Total: Other regulatory liabilities	(15,296,056.68)	4,221,268.46	(19,517,325.14)	4,221,268.46	
1026		Total: Regulatory liabilities	(15,296,056.68)	4,221,268.46	(19,517,325.14)	4,221,268.46	
1026	26212000	26212000 Accrued Pension Expense	1,633,683.65	724,884.00	908,799.65	724,884.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	1,633,683.79	724,884.00	908,799.79	724,884.00	
1026	26221000	26221000 Accrued OPEB	2,777,633.15	1,243,083.00	1,534,550.15	1,243,083.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(140,923.95)	(19,941.95)	(120,982.00)	(19,941.95)	B253
1026		Total: Accrued postretirement benefit expense	2,636,709.20	1,223,141.05	1,413,568.15	1,223,141.05	
1026	26300000	26300000 Operating Lease Long-Term Liability	(2,000.83)	914.26	(2,915.09)	914.26	B224
1026		Total: Operating lease long-term liabilities	(2,000.83)	914.26	(2,915.09)	914.26	
1026	26580000	26580000 FIN 48 Reserve - Federal	(459,132.91)	(474,677.00)	15,544.09	(474,677.00)	B265
1026	26581000	26581000 FIN 48 Reserve - State	(263,878.13)	(98,342.00)	(165,536.13)	(98,342.00)	B265
1026		Total: Other tax liabilities	(723,011.04)	(573,019.00)	(149,992.04)	(573,019.00)	
1026		Total: Other Deferred Credits	(723,011.04)	(573,019.00)	(149,992.04)	(573,019.00)	
1026		Total: Regulatory and other long-term liabilities	(54,304,941.87)	2,301,147.29	(56,606,089.16)	2,301,147.29	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(5,926,236.48)	-	(5,926,236.48)	-	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,300,445.19)	(375,750.09)	(7,924,695.10)	(375,750.09)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(492,637.91)	-	(492,637.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,298,144.88)	(5,340.45)	(1,292,804.43)	(5,340.45)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	(104,000.00)	(2,979,060.97)	(104,000.00)	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(307,080.18)	(307,080.18)	-	(307,080.18)	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,312,007.34)	(64,287.10)	(2,247,720.24)	(64,287.10)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,600,826.25)	(315,897.55)	(2,284,928.70)	(315,897.55)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	(1,001.00)	(108,370.12)	(1,001.00)	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(291,574.67)	(5,173.26)	(286,401.41)	(5,173.26)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(114,207.00)	129,984.00	(244,191.00)	129,984.00	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(380,598.04)	(34,309.04)	(346,289.00)	(34,309.04)	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(42,045.26)	(41,948.47)	(96.79)	(41,948.47)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,435.78)	4,013.86	(41,449.64)	4,013.86	B271
1026	27206000	27206000 Accum Amort CIAC - Other	5,502,502.13	246,866.62	5,255,635.51	246,866.62	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,100,393.53	74,645.63	1,025,747.90	74,645.63	B272
1026		Total: Contributions in aid of construction	(18,808,618.99)	(799,277.03)	(18,009,341.96)	(799,277.03)	
1026		Total: CAPITAL AND LIABILITIES	(319,514,590.42)	(6,621,957.26)	(312,892,633.16)	(6,621,957.26)	
1026		Total: BALANCE SHEET	3,419,572.81	1,922,527.06	1,497,045.75	1,922,527.06	

Tennessee American Water Company
Trial Balance as of January 31, 2020

Company Code	Account Number	Description	January 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,681,402.31)	54,981.07	(1,736,383.38)	54,981.07	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	2.64	(2.64)	2.64	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(350,556.49)	(64,628.72)	(285,927.77)	(64,628.72)	B4611
1026	40112000	40112000 Residential Sales Unbilled	20,634.82	(165,812.97)	186,447.79	(165,812.97)	B4611
1026		Total: Water revenues - residential	(2,011,323.98)	(175,457.98)	(1,835,866.00)	(175,457.98)	
1026	40121000	40121000 Commercial Sales Billed	(1,240,176.30)	40,342.45	(1,280,518.75)	40,342.45	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(252,580.98)	(42,123.68)	(210,457.30)	(42,123.68)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	14,854.46	(139,253.81)	154,108.27	(139,253.81)	B4612
1026		Total: Water revenues - commercial	(1,477,902.82)	(141,035.04)	(1,336,867.78)	(141,035.04)	
1026	40131000	40131000 Industrial Sales Billed	(296,954.87)	40,000.79	(336,955.66)	40,000.79	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(58,191.58)	(2,651.70)	(55,539.88)	(2,651.70)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	1,052.07	(66,539.15)	67,591.22	(66,539.15)	B4613
1026		Total: Water revenues - industrial	(354,094.38)	(29,190.06)	(324,904.32)	(29,190.06)	
1026	40145000	40145000 Private Fire Billed	(208,422.55)	(2,647.05)	(205,775.50)	(2,647.05)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(89,326.34)	10,100.08	(99,426.42)	10,100.08	B4622
1026	40146000	40146000 Private Fire Unbilled	(285.57)	(285.57)	-	(285.57)	B4622
1026		Total: Water revenues - private fire	(298,034.46)	7,167.46	(305,201.92)	7,167.46	
1026	40151000	40151000 Public Authority Billed	(254,660.71)	(8,276.83)	(246,383.88)	(8,276.83)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(51,479.31)	(10,988.32)	(40,490.99)	(10,988.32)	B4614
1026	40152000	40152000 Public Authority Unbilled	6,541.47	5,049.11	1,492.36	5,049.11	B4614
1026		Total: Water revenues - public authority	(299,598.55)	(14,216.04)	(285,382.51)	(14,216.04)	
1026	40161000	40161000 Sales for Resale Billed	(128,801.59)	(53,407.47)	(75,394.12)	(53,407.47)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(26,364.43)	(13,977.20)	(12,387.23)	(13,977.20)	B466
1026	40162000	40162000 Sales for Resale Unbilled	33,237.89	23,142.05	10,095.84	23,142.05	B466
1026		Total: Water revenues - sales for resale	(121,928.13)	(44,242.62)	(77,685.51)	(44,242.62)	
1026	40171000	40171000 Misc Sales Billed	-	914.06	(914.06)	914.06	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	150.18	(150.18)	150.18	B474
1026	40189900	40189900 Other Water Revenue	183,348.80	15,509.84	167,838.96	15,509.84	B474
1026		Total: Water revenues - other	183,348.80	16,574.08	166,774.72	16,574.08	
1026		Total: Water revenues	(4,379,533.52)	(380,400.20)	(3,999,133.32)	(380,400.20)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,202.67)	7,801.67	(42,004.34)	7,801.67	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,880.00)	680.00	(3,560.00)	680.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,495.00)	1,080.00	(19,575.00)	1,080.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,269.53)	74.27	(1,343.80)	74.27	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(25,890.00)	(6,135.00)	(19,755.00)	(6,135.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	369.72	(369.72)	369.72	B471
1026		Total: Other revenues	(99,450.16)	3,370.66	(102,820.82)	3,370.66	
1026		Total: Operating revenues	(4,478,983.68)	(377,029.54)	(4,101,954.14)	(377,029.54)	
1026	51010000	51010000 Purchased Water	2,514.40	1,614.67	899.73	1,614.67	B6101
1026		Total: Purchased water	2,514.40	1,614.67	899.73	1,614.67	
1026	51510011	51510011 Purchased Power - Source of Supply	649.72	149.30	500.42	149.30	B6151
1026	51510012	51510012 Purchased Power - Pumping	174,575.48	(12,596.97)	187,172.45	(12,596.97)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,040.48	(2,394.73)	12,435.21	(2,394.73)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,555.17	(604.29)	3,159.46	(604.29)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	46,122.69	(4,905.31)	51,028.00	(4,905.31)	B6158
1026	51520000	51520000 Fuel for Power Production	-	(1,469.31)	1,469.31	(1,469.31)	B6161
1026		Total: Fuel and power	233,943.54	(21,821.31)	255,764.85	(21,821.31)	
1026	51800000	51800000 Chemicals	93,071.44	11,205.34	81,866.10	11,205.34	B6183
1026		Total: Chemicals	93,071.44	11,205.34	81,866.10	11,205.34	
1026	51110000	51110000 Waste Disposal	27,302.73	11,551.09	15,751.64	11,551.09	B6753
1026		Total: Waste disposal	27,302.73	11,551.09	15,751.64	11,551.09	
1026		Total: Production costs	356,832.11	2,549.79	354,282.32	2,549.79	
1026	50100000	50100000 Labor Natural Account	345,478.80	88,633.87	256,844.93	88,633.87	B6018
1026	50100001	50100001 Labor Expense Accrual	(59,886.92)	(98,864.78)	38,977.86	(98,864.78)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	10.50	10.50	-	10.50	B6011
1026	50101105	50101105 Labor Oper Source of Supply - Super & Eng	-	(605.57)	605.57	(605.57)	B6011
1026	50101200	50101200 Labor Oper Pumping	91,764.88	5,246.36	86,518.52	5,246.36	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,090.49	(6,563.10)	23,653.59	(6,563.10)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	(671.04)	(574.29)	(96.75)	(574.29)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	28,675.34	17,017.57	11,657.77	17,017.57	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	32,120.97	(21,275.67)	53,396.64	(21,275.67)	B6017
1026	50101600	50101600 Labor Oper Admin & General	83,874.63	(75.61)	83,950.24	(75.61)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	327.89	(327.89)	327.89	B6038
1026	50102200	50102200 Labor Maint Pumping	181.69	(157.03)	338.72	(157.03)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	81.69	657.03	(575.34)	657.03	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,554.75	(1,566.26)	9,121.01	(1,566.26)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,628.35	(14,845.32)	28,473.67	(14,845.32)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	18,911.85	25,038.38	(6,126.53)	25,038.38	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,551.95	(5,227.00)	16,778.95	(5,227.00)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(149,486.32)	15,461.45	(164,947.77)	15,461.45	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	21,858.49	8,450.68	13,407.81	8,450.68	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	8,598.92	4,880.22	3,718.70	4,880.22	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,767.36	1,125.13	642.23	1,125.13	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,311.35	265.11	1,046.24	265.11	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	20.20	(4,250.82)	4,271.02	(4,250.82)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,171.01	2,921.80	2,249.21	2,921.80	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	510.30	510.30	-	510.30	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	971.47	111.14	860.33	111.14	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,683.42	4,497.73	185.69	4,497.73	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,810.47	2,768.79	41.68	2,768.79	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,138.37	1,127.97	10.40	1,127.97	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(21,858.49)	(11,500.92)	(10,357.57)	(11,500.92)	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	-	(13,174.29)	13,174.29	(13,174.29)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	4,688.64	3,142.88	1,545.76	3,142.88	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	3,035.95	(434.15)	3,470.10	(434.15)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(942.86)	942.86	(942.86)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(2,705.45)	2,705.45	(2,705.45)	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	3,052.82	1,476.01	1,576.81	1,476.01	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	193.69	193.69	-	193.69	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	392.40	(782.33)	1,174.73	(782.33)	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	311.32	(150.61)	461.93	(150.61)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(634.40)	634.40	(634.40)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	3,728.53	(3,728.53)	3,728.53	B6018
1026	50171000	50171000 Annual Performance Plan	35,389.59	(1,290.33)	36,679.92	(1,290.33)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(4,589.24)	309.73	(4,898.97)	309.73	B6018
1026		Total: Salaries and wages	510,339.65	2,281.97	508,057.68	2,281.97	
1026	50610000	50610000 Pension Expense	15,521.00	107,349.73	(91,828.73)	107,349.73	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,026.58)	746.22	(4,772.80)	746.22	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,696.00)	60,782.27	(63,478.27)	60,782.27	B6048
1026		Total: Pension expense	8,798.42	168,878.22	(160,079.80)	168,878.22	
1026	50510000	50510000 PBOP Expense	4,595.35	(4,934.95)	9,530.30	(4,934.95)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,050.31)	3,730.09	(5,780.40)	3,730.09	B6048
1026	50550000	50550000 Group Insurance Expense	156,130.16	9,360.92	146,769.24	9,360.92	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(43,187.86)	(2,156.75)	(41,031.11)	(2,156.75)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,613.50	(8,926.59)	15,540.09	(8,926.59)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(99,842.00)	(20,093.00)	(79,749.00)	(20,093.00)	B6048
1026		Total: Group insurance expense	22,258.84	(23,020.28)	45,279.12	(23,020.28)	
1026	50421000	50421000 401k Expense	19,502.96	3,550.21	15,952.75	3,550.21	B6048
1026	50421100	50421100 401k Expense Cap Credits	(5,179.79)	206.68	(5,386.47)	206.68	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,979.14	549.54	27,429.60	549.54	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(7,222.63)	403.77	(7,626.40)	403.77	B6048
1026	50424000	50424000 DC Restoration Expense	295.31	56.30	239.01	56.30	B6048
1026	50426000	50426000 Retiree Medical Expense	2,533.55	(778.02)	3,311.57	(778.02)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(598.96)	225.04	(824.00)	225.04	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,349.50	(1,357.27)	2,706.77	(1,357.27)	B6048
1026	50451000	50451000 Employee Awards	16.21	(156.46)	172.67	(156.46)	B6048
1026	50452000	50452000 Employee Physical Exams	302.53	1,375.00	(1,072.47)	1,375.00	B6048
1026	50457000	50457000 Training	910.00	(838.01)	1,748.01	(838.01)	B6048
1026		Total: Other benefits	39,887.82	3,236.78	36,651.04	3,236.78	
1026		Total: Employee-related costs	581,284.73	151,376.69	429,908.04	151,376.69	
1026	53401000	53401000 AWWSC Services - Labor OPEX	295,605.37	(6,305.52)	301,910.89	(6,305.52)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,502.49	1,594.65	14,907.84	1,594.65	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	54,277.29	2,994.02	51,283.27	2,994.02	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,185.26	1,260.30	18,924.96	1,260.30	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	78,159.42	36,193.38	41,966.04	36,193.38	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	55,851.72	41,079.88	14,771.84	41,079.88	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,187.04	(3,876.63)	21,063.67	(3,876.63)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	9,117.81	(1,499.01)	10,616.82	(1,499.01)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	26,222.02	(20,968.20)	47,190.22	(20,968.20)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	45,459.98	1,431.20	44,028.78	1,431.20	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	42,514.38	(6,758.88)	49,273.26	(6,758.88)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,317.52)	2,384.35	(3,701.87)	2,384.35	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(6,081.87)	(2,152.20)	(3,929.67)	(2,152.20)	B6348
1026		Total: Service Company Costs	653,683.39	45,377.34	608,306.05	45,377.34	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	(41,838.93)	(46,438.93)	4,600.00	(46,438.93)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(300.70)	300.70	(300.70)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	78.35	(333.39)	411.74	(333.39)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,544.31	657.38	2,886.93	657.38	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	122.36	(913.09)	1,035.45	(913.09)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	55,028.80	32,367.13	22,661.67	32,367.13	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,152.16	(20.00)	1,172.16	(20.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	3,144.71	(1,193.29)	4,338.00	(1,193.29)	B6328
1026	53155000	53155000 Contract Services - Legal	23,526.05	5,355.89	18,170.16	5,355.89	B6338
1026		Total: Contracted services	44,757.81	(10,819.00)	55,576.81	(10,819.00)	
1026	52532013	52532013 Electricity - Water Treatment	1,355.37	(42.85)	1,398.22	(42.85)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	948.18	(10.42)	958.60	(10.42)	B6755
1026	52532016	52532016 Electricity - Admin & General	391.39	170.52	220.87	170.52	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	25.51	25.51	-	25.51	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,190.00	1,190.00	-	1,190.00	B6753
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	19.89	19.89	-	19.89	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	6,026.50	5,174.33	852.17	5,174.33	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,054.47	(52.73)	1,107.20	(52.73)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	12.01	12.01	-	12.01	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(32.78)	32.78	(32.78)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(39.26)	39.26	(39.26)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	60.92	60.92	-	60.92	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,311.00	(616.84)	3,927.84	(616.84)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,746.10	(120.76)	2,866.86	(120.76)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(218.00)	218.00	(218.00)	B6755
1026	52571016	52571016 Security Service - Admin & General	229.92	229.92	-	229.92	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	-	(70.00)	70.00	(70.00)	B6751
1026	52578016	52578016 Trash Removal - Admin & General	51.50	(85.81)	137.31	(85.81)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(89.14)	(12.56)	(76.58)	(12.56)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	157.89	31.70	126.19	31.70	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	108.16	389.02	108.16	B6758
1026		Total: Building Maintenance and Services	17,988.69	5,720.95	12,267.74	5,720.95	
1026	52574013	52574013 Telephone - Water Treatment	738.38	(249.28)	987.66	(249.28)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	590.98	(151.94)	742.92	(151.94)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,745.40	2,806.14	2,939.26	2,806.14	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	161.08	(197.14)	358.22	(197.14)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	315.27	355.54	(40.27)	355.54	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	322.21	147.40	174.81	147.40	B6755

1026	52574115	52574115 Cell Phone - Customer Accounting	1,462.09	(823.15)	2,285.24	(823.15)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,532.65	(3,262.57)	6,795.22	(3,262.57)	B6758
1026	52574200	52574200 Data Lines - Admin & General	81.91	12.06	69.85	12.06	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,150.22	(197.43)	1,347.65	(197.43)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	355.13	(11.62)	366.75	(11.62)	B6757
1026		Total: Telecommunication expenses	14,455.32	(1,571.99)	16,027.31	(1,571.99)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(16.76)	(260.35)	243.59	(260.35)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	473.53	325.80	147.73	325.80	B6758
1026	52566016	52566016 Postage - Admin & General	10.10	(194.71)	204.81	(194.71)	B6758
1026		Total: Postage, printing and stationary	466.87	(129.26)	596.13	(129.26)	
1026	52526100	52526100 Credit Line Fees Interco	2,611.65	(257.39)	2,869.04	(257.39)	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	893.21	873.33	19.88	873.33	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	574.33	222.42	351.91	222.42	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,155.11	425.57	729.54	425.57	B6758
1026	52571500	52571500 Software Licenses	19,145.85	12,558.50	6,587.35	12,558.50	B6758
1026	52582012	52582012 Uniforms - Pumping	886.95	120.03	766.92	120.03	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,421.25	1,141.35	279.90	1,141.35	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	1,416.04	(542.82)	1,958.86	(542.82)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,045.25	(1,304.76)	2,350.01	(1,304.76)	B6757
1026	52801100	52801100 Indirect Overhead Clearing	13.79	13.79	-	13.79	B6758
1026		Total: Office supplies and services	29,163.43	13,250.02	15,913.41	13,250.02	
1026	52503000	52503000 Advertising	-	(497.29)	497.29	(497.29)	B6608
1026		Total: Advertising & marketing expenses	-	(497.29)	497.29	(497.29)	
1026	52534000	52534000 Employee Expenses	8,169.27	(245.02)	8,414.29	(245.02)	B6758
1026	52534200	52534200 Conferences & Registration	(17,135.00)	(19,210.00)	2,075.00	(19,210.00)	B6758
1026	52535000	52535000 Meals Deductible	1,608.44	(2,292.38)	3,900.82	(2,292.38)	B6758
1026	52567000	52567000 Relocation Expenses	20.80	20.80	-	20.80	B6758
1026		Total: Employee related expense travel & entertainme	(7,336.49)	(21,726.60)	14,390.11	(21,726.60)	
1026	52001100	52001100 M & S Oper - Source of Supply	1,295.00	1,295.00	-	1,295.00	B6201
1026	52001200	52001200 M & S Oper - Pumping	187.82	(1,062.18)	1,250.00	(1,062.18)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,327.43	2,519.07	4,808.36	2,519.07	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	(18,793.43)	(19,373.58)	580.15	(19,373.58)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	1,598.45	1,551.07	47.38	1,551.07	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(1,788.63)	(7,053.81)	5,265.18	(7,053.81)	B6208
1026	52501200	52501200 Misc Oper - Pumping	(1.09)	(111.01)	109.92	(111.01)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	289.20	289.20	-	289.20	B6753
1026	52501600	52501600 Misc Oper - Admin & General	15,662.81	(30,471.29)	46,134.10	(30,471.29)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	4,250.00	3,750.00	500.00	3,750.00	B6758
1026	52514600	52514600 Charitable Donations - Community	3,000.00	3,000.00	-	3,000.00	B6758
1026	52514700	52514700 Community Partnerships	2,350.00	2,350.00	-	2,350.00	B6758
1026	52514900	52514900 Customer Education	18,153.12	18,153.12	-	18,153.12	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,028.73	2,275.17	3,753.56	2,275.17	B6758
1026	52554500	52554500 Lab Supplies	2,711.86	(1,292.78)	4,004.64	(1,292.78)	B6753
1026	52556000	52556000 Lobbying Expenses	300.00	(17,933.00)	18,233.00	(17,933.00)	B6758
1026	52568000	52568000 Research & Development	1,319.77	92.42	1,227.35	92.42	B6758
1026	52579000	52579000 Trustee Fees	125.00	125.00	-	125.00	B6758
1026	52585000	52585000 Discounts Available	(875.29)	4,132.25	(5,007.54)	4,132.25	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	229.48	182.33	47.15	182.33	B6758
1026		Total: Miscellaneous expenses	43,370.23	(37,583.02)	80,953.25	(37,583.02)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(126.00)	1,005.11	(1,131.11)	1,005.11	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	161.44	161.44	-	161.44	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	(753.98)	778.15	(753.98)	B6428
1026		Total: Rents	59.61	412.57	(352.96)	412.57	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	3,935.00	3,935.00	-	3,935.00	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	319.01	147.19	171.82	147.19	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	788.36	(452.84)	1,241.20	(452.84)	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	(31.06)	31.06	(31.06)	B6502
1026	55000022	55000022 Transportation Maint - Pumping	50.47	50.47	-	50.47	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	53.54	(53.54)	53.54	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	9.00	9.00	-	9.00	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(17,117.36)	(5,302.33)	(11,815.03)	(5,302.33)	B6508
1026	55010100	55010100 Transportation Lease Costs	4,755.68	1,825.68	2,930.00	1,825.68	B6508
1026	55010200	55010200 Transportation Lease Fuel	13,379.12	2,099.45	11,279.67	2,099.45	B6508
1026	55010300	55010300 Transportation Lease Maint	27,602.16	(7,553.31)	35,155.47	(7,553.31)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	334.08	324.98	9.10	324.98	B6508
1026		Total: Transportation	34,055.52	(4,894.23)	38,949.75	(4,894.23)	
1026		Total: Operating supplies and services	176,980.99	(57,837.85)	234,818.84	(57,837.85)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	32,972.08	(47,652.65)	80,624.73	(47,652.65)	B6707
1026		Total: Uncollectible accounts expense	32,972.08	(47,652.65)	80,624.73	(47,652.65)	
1026	52501500	52501500 Misc Oper - Customer Accounting	16,750.21	16,838.60	(88.39)	16,838.60	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	9,950.71	(1,430.70)	11,381.41	(1,430.70)	B6757
1026	52520000	52520000 Collection Agencies	(2,631.93)	(30,349.79)	27,717.86	(30,349.79)	B6757
1026	52542015	52542015 Forms - Customer Accounting	(3,789.21)	(11,207.23)	7,418.02	(11,207.23)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(29,551.58)	29,551.58	(29,551.58)	B6757
1026		Total: Customer accounting, other	20,279.78	(55,700.70)	75,980.48	(55,700.70)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	(533.96)	2,605.89	(533.96)	B6568
1026	55710000	55710000 Insurance General Liabilty	31,608.43	1,349.06	30,259.37	1,349.06	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,641.57	(7,663.12)	16,304.69	(7,663.12)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(3,255.57)	1,211.06	(4,466.63)	1,211.06	B6588
1026	55730000	55730000 Insurance Other	445.10	(0.27)	445.37	(0.27)	B6598
1026	55740000	55740000 Insurance Property	15,511.92	13,436.23	2,075.69	13,436.23	B6598
1026		Total: Insurance other than group	55,023.38	7,799.00	47,224.38	7,799.00	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(308.01)	308.01	(308.01)	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,571.13	1,678.07	1,893.06	1,678.07	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	3,126.97	1,134.78	1,992.19	1,134.78	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	38,583.93	13,598.30	24,985.63	13,598.30	B6206
1026	62002600	62002600 M&S Maint - Admin & General	674.80	600.65	74.15	600.65	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(3,624.04)	3,624.04	(3,624.04)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	273.12	(2,465.35)	2,738.47	(2,465.35)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,872.65	570.85	1,301.80	570.85	B6756
1026	62502600	62502600 Misc Maint - Admin & General	8,088.11	(9,779.32)	17,867.43	(9,779.32)	B6758

1026	62520700	62520700 Misc Maint Paving/Backfill	37,394.46	(34,951.32)	72,345.78	(34,951.32)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	4,410.00	4,410.00	-	4,410.00	B6756
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(2,580.00)	2,580.00	(2,580.00)	B6314
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(244.18)	244.18	(244.18)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,136.09	(1,772.23)	2,908.32	(1,772.23)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	3,147.53	551.45	2,596.08	551.45	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	23,252.40	(7,187.36)	30,439.76	(7,187.36)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,507.78	3,431.66	(1,923.88)	3,431.66	B6358
1026		Total: Maintenance supplies and services	127,038.97	(36,936.05)	163,975.02	(36,936.05)	
1026	88101000	88101000 Capital Movements - UP	1,801,320.22	1,158,571.31	642,748.91	1,158,571.31	B6758
1026	88106000	88106000 Capital Movements - CCNC	(523,452.16)	8,278.62	(531,730.78)	8,278.62	B6758
1026	88107000	88107000 Capital Movements - CWIP	224,588.10	(1,135,194.49)	1,359,782.59	(1,135,194.49)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	18,285.00	(18,285.00)	18,285.00	B6758
1026	88252100	88252100 Capital Movements - ADV NT	32,416.75	2,795.71	29,621.04	2,795.71	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(146,214.00)	(146,214.00)	-	(146,214.00)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	130,485.99	133,897.99	(3,412.00)	133,897.99	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	224,039.23	178,242.19	45,797.04	178,242.19	B6758
1026	88257100	88257100 Capital Movements - RWIP	68,910.30	(474,076.71)	542,987.01	(474,076.71)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(5,000.00)	(5,000.00)	-	(5,000.00)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	1,500.00	1,500.00	-	1,500.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(6,769.69)	(6,769.69)	-	(6,769.69)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(36,172.38)	(28,614.63)	(7,557.75)	(28,614.63)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,765,652.36)	294,298.70	(2,059,951.06)	294,298.70	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,004,095.43	8,975.57	1,995,119.86	8,975.57	
1026	68011000	68011000 Depreciation Exp - UPIS General	760,858.49	74,653.29	686,205.20	74,653.29	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,438.48)	(668.05)	(4,770.43)	(668.05)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,019.22)	536.89	(18,556.11)	536.89	B403
1026		Total: Depreciation	737,400.79	74,522.13	662,878.66	74,522.13	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,298.68	-	4,298.68	-	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	4,390.82	-	4,390.82	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	54,017.58	5,805.52	48,212.06	5,805.52	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(448.25)	(106.37)	(341.88)	(106.37)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,314.22)	(5.96)	(2,308.26)	(5.96)	B403
1026		Total: Removal costs, net	51,255.11	5,693.19	45,561.92	5,693.19	
1026		Total: Depreciation and amortization	793,046.72	80,215.32	712,831.40	80,215.32	
1026	69011000	69011000 FIT - Current	27,742.00	(94,433.00)	122,175.00	(94,433.00)	B40910
1026		Total: Current federal income taxes - operating	27,742.00	(94,433.00)	122,175.00	(94,433.00)	
1026	69021000	69021000 SIT - Current	22.00	(33,146.00)	33,168.00	(33,146.00)	B40911
1026		Total: Current state income taxes - operating	22.00	(33,146.00)	33,168.00	(33,146.00)	
1026		Total: Current income taxes - operating	27,764.00	(127,579.00)	155,343.00	(127,579.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	3,209.21	(203.09)	3,412.30	(203.09)	B41010
1026	69065000	69065000 Deferred FIT - Other	149,757.00	135,137.00	14,620.00	135,137.00	B41010
1026		Total: Deferred federal income tax expense	152,966.21	134,933.91	18,032.30	134,933.91	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	1,696.87	358.09	1,338.78	358.09	B41011
1026	69073500	69073500 Deferred SIT - Other	59,797.00	46,855.00	12,942.00	46,855.00	B41011
1026		Total: Deferred state income tax expense	61,493.87	47,213.09	14,280.78	47,213.09	
1026		Total: Deferred taxes	214,460.08	182,147.00	32,313.08	182,147.00	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	236,069.50	54,777.42	181,292.08	54,777.42	
1026	68520000	68520000 Property Taxes	302,357.37	(2,211.71)	304,569.08	(2,211.71)	B40811
1026	68532000	68532000 FUTA	4,267.82	1,016.56	3,251.26	1,016.56	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,127.63)	(204.98)	(922.65)	(204.98)	B40812
1026	68533000	68533000 FICA	49,693.31	(5,474.52)	55,167.83	(5,474.52)	B40812
1026	68533100	68533100 FICA Cap Credits	(12,066.53)	3,031.59	(15,098.12)	3,031.59	B40812
1026	68535000	68535000 SUTA	1,815.19	117.25	1,697.94	117.25	B40812
1026	68535100	68535100 SUTA Cap Credits	(477.91)	6.26	(484.17)	6.26	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	444.96	17,668.22	444.96	B40810
1026		Total: General taxes	445,739.22	13,301.41	432,437.81	13,301.41	
1026		Total: Operating expenses, net	3,478,950.87	157,269.72	3,321,681.15	157,269.72	
1026		Total: Operating Income (loss)	(1,000,032.81)	(219,759.82)	(780,272.99)	(219,759.82)	
1026	70510000	70510000 AFUDC - Equity	(10,429.55)	15,849.78	(26,279.33)	15,849.78	B420
1026		Total: Allowance for funds used during construction	(10,429.55)	15,849.78	(26,279.33)	15,849.78	
1026	71511000	71511000 M&J Revenues	(12,287.00)	(2,098.00)	(10,189.00)	(2,098.00)	B415
1026	71521000	71521000 M&J Expenses	6,155.64	1,669.81	4,485.83	1,669.81	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	7,333.79	24,968.23	(17,634.44)	24,968.23	B426
1026		Total: Other miscellaneous income	1,202.43	24,540.04	(23,337.61)	24,540.04	
1026		Total: Other Income	(9,227.12)	40,389.82	(49,616.94)	40,389.82	
1026	75840000	75840000 Lobbying Expenses	466.56	(14.55)	481.11	(14.55)	B426
1026		Total: Other miscellaneous deductions	466.56	(14.55)	481.11	(14.55)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(91.00)	(3,703.00)	3,612.00	(3,703.00)	B40920
1026		Total: Current federal income taxes - non-operating	(91.00)	(3,703.00)	3,612.00	(3,703.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(22.00)	(1,251.00)	1,229.00	(1,251.00)	B40920
1026		Total: Current state income taxes - non-operating	(22.00)	(1,251.00)	1,229.00	(1,251.00)	
1026		Total: Other Deductions	353.56	(4,968.55)	5,322.11	(4,968.55)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	267,709.32	20,750.01	246,959.31	20,750.01	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,319.91	88.24	1,231.67	88.24	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	308,605.24	20,838.25	287,766.99	20,838.25	
1026	81315000	81315000 Interest Short Term Debt Intercompany	16,531.27	5,287.30	11,243.97	5,287.30	B4272
1026		Total: Interest on short-term debt	16,531.27	5,287.30	11,243.97	5,287.30	
1026	85000000	85000000 AFUDC Debt	(11,514.42)	9,916.06	(21,430.48)	9,916.06	B420
1026		Total: Allowance for borrowed funds used during cons	(11,514.42)	9,916.06	(21,430.48)	9,916.06	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.26	(0.07)	188.33	(0.07)	B428

1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,556.89	172.58	5,384.31	172.58	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,325.31	(794.02)	2,119.33	(794.02)	B428
1026		Total: Amortization of debt expense	7,070.46	(621.51)	7,691.97	(621.51)	
1026		Total: Interest Charges	320,692.55	35,420.10	285,272.45	35,420.10	
1026		Total: Other Income (Expenses)	311,818.99	70,841.37	240,977.62	70,841.37	
1026		Total: Income (loss) before income taxes	(688,213.82)	(148,918.45)	(539,295.37)	(148,918.45)	
1026		Total: Net income (loss)	(688,213.82)	(148,918.45)	(539,295.37)	(148,918.45)	
1026		Total: Net Income Available to common stockholders	(688,213.82)	(148,918.45)	(539,295.37)	(148,918.45)	
1026		Total: PROFIT & LOSS STATEMENT	(688,213.82)	(148,918.45)	(539,295.37)	(148,918.45)	

Tennessee American Water Company
Trial Balance as of February 28, 2020

Company Code	Account Number	Description	February 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,475,918.82)	30,239.04	(1,506,157.86)	30,239.04	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(2.64)	2.64	(2.64)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(358,329.12)	(110,534.05)	(247,795.07)	(110,534.05)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	(152.16)	(152.16)	-	(152.16)	B460
1026	40112000	40112000 Residential Sales Unbilled	6,695.32	(66,320.47)	73,015.79	(66,320.47)	B4611
1026		Total: Water revenues - residential	(1,827,704.78)	(146,770.28)	(1,680,934.50)	(146,770.28)	
1026	40121000	40121000 Commercial Sales Billed	(1,138,370.09)	46,234.52	(1,184,604.61)	46,234.52	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(277,422.57)	(82,330.27)	(195,092.30)	(82,330.27)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(43,887.50)	(24,716.15)	(19,171.35)	(24,716.15)	B4612
1026		Total: Water revenues - commercial	(1,459,680.16)	(60,811.90)	(1,398,868.26)	(60,811.90)	
1026	40131000	40131000 Industrial Sales Billed	(249,038.59)	79,581.65	(328,620.24)	79,581.65	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(61,550.47)	(7,059.36)	(54,491.11)	(7,059.36)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	2,012.11	(21,680.68)	23,692.79	(21,680.68)	B4613
1026		Total: Water revenues - industrial	(308,576.95)	50,841.61	(359,418.56)	50,841.61	
1026	40145000	40145000 Private Fire Billed	(207,932.92)	(3,384.89)	(204,548.03)	(3,384.89)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(29,636.47)	(35,298.26)	5,661.79	(35,298.26)	B4622
1026	40146000	40146000 Private Fire Unbilled	1,758.37	1,758.37	-	1,758.37	B4622
1026		Total: Water revenues - private fire	(235,811.02)	(36,924.78)	(198,886.24)	(36,924.78)	
1026	40151000	40151000 Public Authority Billed	(211,487.56)	37,887.58	(249,375.14)	37,887.58	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(52,690.15)	(11,708.01)	(40,982.14)	(11,708.01)	B4614
1026	40152000	40152000 Public Authority Unbilled	1,173.19	(19,206.04)	20,379.23	(19,206.04)	B4614
1026		Total: Water revenues - public authority	(263,004.52)	6,973.53	(269,978.05)	6,973.53	
1026	40161000	40161000 Sales for Resale Billed	(88,833.58)	(12,011.81)	(76,821.77)	(12,011.81)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,506.61)	(8,884.81)	(12,621.80)	(8,884.81)	B466
1026	40162000	40162000 Sales for Resale Unbilled	2,368.17	498.83	1,869.34	498.83	B466
1026		Total: Water revenues - sales for resale	(107,972.02)	(20,397.79)	(87,574.23)	(20,397.79)	
1026	40171000	40171000 Misc Sales Billed	-	917.80	(917.80)	917.80	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	(150.18)	150.18	(150.18)	B474
1026	40189900	40189900 Other Water Revenue	112,876.80	(40,515.99)	153,392.79	(40,515.99)	B474
1026		Total: Water revenues - other	112,876.80	(39,748.37)	152,625.17	(39,748.37)	
1026		Total: Water revenues	(4,089,872.65)	(246,837.98)	(3,843,034.67)	(246,837.98)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(27,386.45)	(2,874.00)	(24,512.45)	(2,874.00)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,560.00)	20.00	(2,580.00)	20.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,180.00)	(265.00)	(17,915.00)	(265.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,436.07)	52.86	(1,488.93)	52.86	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(18,870.00)	975.00	(19,845.00)	975.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	341.90	(341.90)	341.90	B471
1026		Total: Other revenues	(85,145.48)	(2,249.24)	(82,896.24)	(2,249.24)	
1026		Total: Operating revenues	(4,175,018.13)	(249,087.22)	(3,925,930.91)	(249,087.22)	
1026	51010000	51010000 Purchased Water	1,616.48	713.19	903.29	713.19	B6101
1026		Total: Purchased water	1,616.48	713.19	903.29	713.19	
1026	51510011	51510011 Purchased Power - Source of Supply	632.80	164.07	468.73	164.07	B6151
1026	51510012	51510012 Purchased Power - Pumping	172,539.98	539.42	172,000.56	539.42	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,160.88	(1,534.84)	9,695.72	(1,534.84)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,814.73	(682.72)	2,497.45	(682.72)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	46,120.33	14,363.89	31,756.44	14,363.89	B6158
1026	51520000	51520000 Fuel for Power Production	308.41	(238.39)	546.80	(238.39)	B6161
1026		Total: Fuel and power	229,577.13	12,611.43	216,965.70	12,611.43	
1026	51800000	51800000 Chemicals	101,405.49	30,793.07	70,612.42	30,793.07	B6183
1026		Total: Chemicals	101,405.49	30,793.07	70,612.42	30,793.07	
1026	51110000	51110000 Waste Disposal	50,608.09	20,826.69	29,781.40	20,826.69	B6753
1026		Total: Waste disposal	50,608.09	20,826.69	29,781.40	20,826.69	
1026		Total: Production costs	383,207.19	64,944.38	318,262.81	64,944.38	
1026	50100000	50100000 Labor Natural Account	178,454.16	(26,221.66)	204,675.82	(26,221.66)	B6018
1026	50100001	50100001 Labor Expense Accrual	(3,773.18)	5,433.87	(9,207.05)	5,433.87	B6018
1026	50101100	50101100 Labor Oper Source of Supply	21.00	21.00	-	21.00	B6011
1026	50101105	50101105 Labor Oper Source of Supply - Super & Eng	-	353.25	(353.25)	353.25	B6011
1026	50101200	50101200 Labor Oper Pumping	97,119.26	11,130.95	85,988.31	11,130.95	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,456.71	2,150.58	16,306.13	2,150.58	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(2,966.97)	2,966.97	(2,966.97)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	47,697.73	22,233.53	25,464.20	22,233.53	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	39,786.68	(12,473.01)	52,259.69	(12,473.01)	B6017
1026	50101600	50101600 Labor Oper Admin & General	74,575.46	(13,711.75)	88,287.21	(13,711.75)	B6018
1026	50102200	50102200 Labor Maint Pumping	181.66	181.66	-	181.66	B6012
1026	50102300	50102300 Labor Maint Water Treatment	668.15	158.39	509.76	158.39	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,779.22	(3,291.70)	10,070.92	(3,291.70)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	31,731.21	7,883.63	23,847.58	7,883.63	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,465.92	10,290.25	9,175.67	10,290.25	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,807.68	(17,446.79)	33,254.47	(17,446.79)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(150,649.25)	16,167.00	(166,816.25)	16,167.00	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	23,889.40	(18,130.79)	42,020.19	(18,130.79)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,803.28	2,975.69	2,827.59	2,975.69	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,382.40	3,001.55	380.85	3,001.55	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	69.65	(567.85)	637.50	(567.85)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,984.31	1,463.62	2,520.69	1,463.62	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	3,334.92	265.49	3,069.43	265.49	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	4,436.52	2,215.78	2,220.74	2,215.78	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	564.49	564.49	-	564.49	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	292.06	292.06	-	292.06	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	920.08	276.49	643.59	276.49	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,422.04	1,893.92	1,528.12	1,893.92	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,821.60	2,821.60	-	2,821.60	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,197.17	(693.81)	1,890.98	(693.81)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(23,889.40)	16,597.47	(40,486.87)	16,597.47	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(10,073.72)	10,073.72	(10,073.72)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	(1,529.60)	1,529.60	(1,529.60)	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	(1,156.70)	1,156.70	(1,156.70)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(972.47)	972.47	(972.47)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(2,679.68)	2,679.68	(2,679.68)	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(2,613.91)	2,613.91	(2,613.91)	B6018
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	(2,396.95)	2,396.95	(2,396.95)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(8,014.57)	8,014.57	(8,014.57)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	8,797.24	(8,797.24)	8,797.24	B6018
1026	50171000	50171000 Annual Performance Plan	35,389.39	(1,290.63)	36,680.02	(1,290.63)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(4,519.48)	434.95	(4,954.43)	434.95	B6018
1026	50185000	50185000 Severance	-	(26,971.46)	26,971.46	(26,971.46)	B6018
1026		Total: Salaries and wages	437,420.84	(35,599.56)	473,020.40	(35,599.56)	
1026	50610000	50610000 Pension Expense	15,521.00	4,299.00	11,222.00	4,299.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,154.02)	1,574.74	(5,728.76)	1,574.74	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,696.00)	(29,663.00)	26,967.00	(29,663.00)	B6048
1026		Total: Pension expense	8,670.98	(23,789.26)	32,460.24	(23,789.26)	
1026	50510000	50510000 PBOP Expense	5,075.20	225.45	4,849.75	225.45	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,595.48)	(2,108.99)	(1,486.49)	(2,108.99)	B6048
1026	50550000	50550000 Group Insurance Expense	132,495.19	7,953.64	124,541.55	7,953.64	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(39,346.68)	2,560.37	(41,907.05)	2,560.37	B6048
1026	50560000	50560000 Health Savings Account Expense	-	8,170.93	(8,170.93)	8,170.93	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(99,842.00)	(12,347.00)	(87,495.00)	(12,347.00)	B6048
1026		Total: Group insurance expense	(5,213.77)	4,454.40	(9,668.17)	4,454.40	
1026	50421000	50421000 401k Expense	16,879.93	530.43	16,349.50	530.43	B6048
1026	50421100	50421100 401k Expense Cap Credits	(5,190.50)	213.25	(5,403.75)	213.25	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,089.59	160.81	23,928.78	160.81	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(6,840.48)	1,264.79	(8,105.27)	1,264.79	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,560.12	502.33	1,057.79	502.33	B6048
1026	50424000	50424000 DC Restoration Expense	295.32	56.31	239.01	56.31	B6048
1026	50426000	50426000 Retiree Medical Expense	2,326.20	(1,327.06)	3,653.26	(1,327.06)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(496.65)	592.18	(1,088.83)	592.18	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	(369.43)	369.43	(369.43)	B6041
1026	50450016	50450016 Other Welfare - Admin & General	1,178.50	(2,387.43)	3,565.93	(2,387.43)	B6048
1026	50451000	50451000 Employee Awards	1.09	(291.37)	292.46	(291.37)	B6048
1026	50452000	50452000 Employee Physical Exams	-	(552.92)	552.92	(552.92)	B6048
1026	50457000	50457000 Training	990.00	(4,864.87)	5,854.87	(4,864.87)	B6048
1026		Total: Other benefits	34,793.12	(6,472.98)	41,266.10	(6,472.98)	
1026		Total: Employee-related costs	475,671.17	(61,407.40)	537,078.57	(61,407.40)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	263,812.73	14,876.26	248,936.47	14,876.26	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,482.63	1,923.74	14,558.89	1,923.74	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,096.64	5,744.96	34,351.68	5,744.96	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	26,198.20	8,588.56	17,609.64	8,588.56	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	98,776.72	24,362.82	74,413.90	24,362.82	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	60,545.04	47,515.78	13,029.26	47,515.78	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,290.16	(6,090.15)	22,380.31	(6,090.15)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	12,546.82	2,017.22	10,529.60	2,017.22	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	28,673.78	26,370.10	2,303.68	26,370.10	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	47,537.54	(937.04)	48,474.58	(937.04)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	26,664.30	8,369.11	18,295.19	8,369.11	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(612.92)	(4,531.13)	3,918.21	(4,531.13)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	14.35	(14.35)	14.35	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,014.05	(498.70)	1,512.75	(498.70)	B6348
1026		Total: Service Company Costs	638,025.69	127,725.88	510,299.81	127,725.88	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	(919.47)	(1,295.36)	375.89	(1,295.36)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(19.81)	19.81	(19.81)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	83.60	(83.60)	83.60	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,252.18	(19,356.06)	22,608.24	(19,356.06)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	60.09	(63.26)	123.35	(63.26)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	47,962.30	7,505.48	40,456.82	7,505.48	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	495.00	175.00	320.00	175.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(4,338.00)	4,338.00	(4,338.00)	B6328
1026	53155000	53155000 Contract Services - Legal	196,400.12	148,900.81	47,499.31	148,900.81	B6338
1026		Total: Contracted services	247,250.22	131,592.40	115,657.82	131,592.40	
1026	52532013	52532013 Electricity - Water Treatment	1,489.37	(30.49)	1,519.86	(30.49)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	916.13	(21.83)	937.96	(21.83)	B6755
1026	52532016	52532016 Electricity - Admin & General	327.97	47.45	280.52	47.45	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	419.07	353.41	65.66	353.41	B6751
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	1,761.21	1,761.21	-	1,761.21	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(64.42)	64.42	(64.42)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.55	8.55	-	8.55	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,880.55	811.94	1,068.61	811.94	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	727.52	(463.47)	1,190.99	(463.47)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	4.13	(605.55)	609.68	(605.55)	B6758
1026	52550016	52550016 Janitorial - Admin & General	3,305.05	237.05	3,068.00	237.05	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,746.10	(236.93)	2,983.03	(236.93)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	502.92	286.02	216.90	286.02	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	118.30	(160.70)	279.00	(160.70)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	471.18	319.07	152.11	319.07	B6755
1026	52578016	52578016 Trash Removal - Admin & General	172.94	172.94	-	172.94	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(9.58)	75.18	(84.76)	75.18	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	134.79	12.43	122.36	12.43	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	44.37	452.81	44.37	B6758
1026		Total: Building Maintenance and Services	15,473.38	2,546.23	12,927.15	2,546.23	
1026	52574013	52574013 Telephone - Water Treatment	718.58	(260.04)	978.62	(260.04)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	565.56	(150.17)	715.73	(150.17)	B6755
1026	52574016	52574016 Telephone - Admin & General	4,965.52	2,142.10	2,823.42	2,142.10	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	160.03	161.17	(1.14)	161.17	B6751

1026	52574113	52574113 Cell Phone - Water Treatment	249.48	(30.87)	280.35	(30.87)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	298.71	143.60	155.11	143.60	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	2,059.60	(1,549.05)	3,608.65	(1,549.05)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,369.54	4,671.94	(302.40)	4,671.94	B6758
1026	52574200	52574200 Data Lines - Admin & General	82.99	13.96	69.03	13.96	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	923.10	(101.00)	1,024.10	(101.00)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	21.97	(348.10)	370.07	(348.10)	B6757
1026		Total: Telecommunication expenses	14,415.08	4,693.54	9,721.54	4,693.54	
1026	52562513	52562513 Overnight Shipping - Water Treatment	308.50	161.33	147.17	161.33	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	263.89	(243.45)	507.34	(243.45)	B6758
1026	52566016	52566016 Postage - Admin & General	-	(95.56)	95.56	(95.56)	B6758
1026	52566700	52566700 Printing	(1,224.49)	(1,355.37)	130.88	(1,355.37)	B6758
1026		Total: Postage, printing and stationary	(652.10)	(1,533.05)	880.95	(1,533.05)	
1026	52526100	52526100 Credit Line Fees Interco	3,300.37	750.86	2,549.51	750.86	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	282.00	(405.58)	687.58	(405.58)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,694.50	(57.76)	1,752.26	(57.76)	B6758
1026	52571500	52571500 Software Licenses	21,777.21	13,206.19	8,571.02	13,206.19	B6758
1026	52582012	52582012 Uniforms - Pumping	623.73	(495.54)	1,119.27	(495.54)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	664.32	(2,384.69)	3,049.01	(2,384.69)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	339.27	(1,619.00)	1,958.27	(1,619.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	830.82	83.89	746.93	83.89	B6757
1026		Total: Office supplies and services	29,512.22	9,078.37	20,433.85	9,078.37	
1026	52503000	52503000 Advertising	-	(1,021.46)	1,021.46	(1,021.46)	B6608
1026		Total: Advertising & marketing expenses	-	(1,021.46)	1,021.46	(1,021.46)	
1026	52534000	52534000 Employee Expenses	4,340.41	(3,868.53)	8,208.94	(3,868.53)	B6758
1026	52534200	52534200 Conferences & Registration	180.00	(360.00)	540.00	(360.00)	B6758
1026	52535000	52535000 Meals Deductible	2,343.76	(2,117.42)	4,461.18	(2,117.42)	B6758
1026		Total: Employee related expense travel & entertainme	6,864.17	(6,345.95)	13,210.12	(6,345.95)	
1026	52001200	52001200 M & S Oper - Pumping	2,493.28	2,333.59	159.69	2,333.59	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	10,033.23	4,355.22	5,678.01	4,355.22	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	2,338.34	2,066.55	271.79	2,066.55	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	10,625.39	10,375.07	250.32	10,375.07	B6207
1026	52001600	52001600 M & S Oper - Admin & General	566.74	1,225.04	(658.30)	1,225.04	B6208
1026	52501200	52501200 Misc Oper - Pumping	-	(219.08)	219.08	(219.08)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(100.00)	100.00	(100.00)	B6753
1026	52501600	52501600 Misc Oper - Admin & General	(16,430.52)	91,430.49	(107,861.01)	91,430.49	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(1,250.00)	1,250.00	(1,250.00)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(2,889.56)	2,889.56	(2,889.56)	B6758
1026	52514700	52514700 Community Partnerships	10,313.75	10,313.75	-	10,313.75	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(521.12)	521.12	(521.12)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,737.73	1,208.91	2,528.82	1,208.91	B6758
1026	52548100	52548100 Hiring Costs	449.00	281.87	167.13	281.87	B6758
1026	52554500	52554500 Lab Supplies	2,235.85	1,426.54	809.31	1,426.54	B6753
1026	52556000	52556000 Lobbying Expenses	15,000.00	2,500.00	12,500.00	2,500.00	B6758
1026	52568000	52568000 Research & Development	1,319.77	92.42	1,227.35	92.42	B6758
1026	52585000	52585000 Discounts Available	(1,491.47)	2,023.23	(3,514.70)	2,023.23	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	191.07	191.93	(0.86)	191.93	B6758
1026		Total: Miscellaneous expenses	41,382.16	124,844.85	(83,462.69)	124,844.85	
1026	54110016	54110016 Rents-Real Property - Admin & General	111.56	(11,230.80)	11,342.36	(11,230.80)	B6418
1026	54140011	54140011 Rents-Equipment - Source of Supply	-	(2,100.00)	2,100.00	(2,100.00)	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	161.44	(7,601.37)	7,762.81	(7,601.37)	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	(268.88)	268.88	(268.88)	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	(700.73)	724.90	(700.73)	B6428
1026		Total: Rents	297.17	(21,901.78)	22,198.95	(21,901.78)	
1026	55000015	55000015 Transportation Oper - Customer Accounting	3,004.38	3,004.38	-	3,004.38	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	145.96	131.96	14.00	131.96	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	(104.90)	104.90	(104.90)	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	228.34	228.34	-	228.34	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(58.95)	58.95	(58.95)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(13,631.52)	549.80	(14,181.32)	549.80	B6508
1026	55010100	55010100 Transportation Lease Costs	2,492.75	10,869.50	(8,376.75)	10,869.50	B6508
1026	55010200	55010200 Transportation Lease Fuel	12,563.68	(3,707.48)	16,271.16	(3,707.48)	B6508
1026	55010300	55010300 Transportation Lease Maint	16,110.61	(15,687.95)	31,798.56	(15,687.95)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(183.67)	183.67	(183.67)	B6508
1026		Total: Transportation	20,914.20	(4,958.97)	25,873.17	(4,958.97)	
1026		Total: Operating supplies and services	375,456.50	236,994.18	138,462.32	236,994.18	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	13,512.06	(18,012.75)	31,524.81	(18,012.75)	B6707
1026		Total: Uncollectible accounts expense	13,512.06	(18,012.75)	31,524.81	(18,012.75)	
1026	52501500	52501500 Misc Oper - Customer Accounting	1,175.07	1,021.72	153.35	1,021.72	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,937.69	97.54	7,840.15	97.54	B6757
1026	52520000	52520000 Collection Agencies	1,439.08	(31,839.14)	33,278.22	(31,839.14)	B6757
1026	52542015	52542015 Forms - Customer Accounting	407.18	(8,134.97)	8,542.15	(8,134.97)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(24,108.92)	24,108.92	(24,108.92)	B6757
1026		Total: Customer accounting, other	10,959.02	(62,963.77)	73,922.79	(62,963.77)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	(533.96)	2,605.89	(533.96)	B6568
1026	55710000	55710000 Insurance General Liabilty	31,444.74	960.01	30,484.73	960.01	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(11,793.06)	16,304.69	(11,793.06)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,321.35)	3,039.87	(5,361.22)	3,039.87	B6588
1026	55730000	55730000 Insurance Other	445.10	(0.27)	445.37	(0.27)	B6598
1026	55740000	55740000 Insurance Property	15,511.92	13,436.23	2,075.69	13,436.23	B6598
1026		Total: Insurance other than group	51,663.97	5,108.82	46,555.15	5,108.82	
1026	62002100	62002100 M&S Maint - Source of Supply	402.41	(64.71)	467.12	(64.71)	B6202
1026	62002200	62002200 M&S Maint - Pumping	14,082.90	10,945.48	3,137.42	10,945.48	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	3,645.90	2,098.11	1,547.79	2,098.11	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	23,478.43	11,475.49	12,002.94	11,475.49	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,147.05	846.17	300.88	846.17	B6208
1026	62502200	62502200 Misc Maint - Pumping	154.04	(3,781.11)	3,935.15	(3,781.11)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	5,405.00	4,346.84	1,058.16	4,346.84	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	682.96	(4,074.51)	4,757.47	(4,074.51)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	17,063.47	(855.09)	17,918.56	(855.09)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	84,304.42	60,119.28	24,185.14	60,119.28	B6756

1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	4,095.00	2,420.00	1,675.00	2,420.00	B6756
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(2,800.97)	2,800.97	(2,800.97)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,062.90	(7,076.54)	8,139.44	(7,076.54)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	83.03	(553.77)	636.80	(553.77)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	24,706.22	23,321.88	1,384.34	23,321.88	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,723.20	1,451.26	1,271.94	1,451.26	B6358
1026		Total: Maintenance supplies and services	183,036.93	97,817.81	85,219.12	97,817.81	
1026	88101000	88101000 Capital Movements - UP	2,006,338.32	1,585,585.10	420,753.22	1,585,585.10	B6758
1026	88106000	88106000 Capital Movements - CCNC	(893,051.21)	(2,088,051.12)	1,194,999.91	(2,088,051.12)	B6758
1026	88107000	88107000 Capital Movements - CWIP	426,308.01	339,239.44	87,068.57	339,239.44	B6758
1026	88252100	88252100 Capital Movements - ADV NT	48,584.85	32,501.84	16,083.01	32,501.84	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	42,869.00	42,869.00	-	42,869.00	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(111,830.00)	(108,098.00)	(3,732.00)	(108,098.00)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	49,902.76	37,513.45	12,389.31	37,513.45	B6758
1026	88257100	88257100 Capital Movements - RWIP	(49,462.50)	(278,877.63)	229,415.13	(278,877.63)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	1,841.55	1,841.55	-	1,841.55	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	582.45	582.45	-	582.45	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(11,810.00)	(7,810.00)	(4,000.00)	(7,810.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,510,273.23)	442,703.92	(1,952,977.15)	442,703.92	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,131,532.53	390,207.15	1,741,325.38	390,207.15	
1026	68011000	68011000 Depreciation Exp - UPIS General	814,077.53	127,924.93	686,152.60	127,924.93	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	(27,831.42)	(27,831.42)	-	(27,831.42)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,445.81)	(675.38)	(4,770.43)	(675.38)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,027.43)	528.68	(18,556.11)	528.68	B403
1026		Total: Depreciation	762,772.87	99,946.81	662,826.06	99,946.81	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,298.68	-	4,298.68	-	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	4,390.82	-	4,390.82	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	54,132.55	5,952.19	48,180.36	5,952.19	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(449.44)	(107.56)	(341.88)	(107.56)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,315.60)	(7.34)	(2,308.26)	(7.34)	B403
1026		Total: Removal costs, net	51,367.51	5,837.29	45,530.22	5,837.29	
1026		Total: Depreciation and amortization	818,531.20	105,784.10	712,747.10	105,784.10	
1026	69011000	69011000 FIT - Current	(46,763.00)	(202,108.00)	155,345.00	(202,108.00)	B40910
1026		Total: Current federal income taxes - operating	(46,763.00)	(202,108.00)	155,345.00	(202,108.00)	
1026	69021000	69021000 SIT - Current	(18.00)	(39,819.00)	39,801.00	(39,819.00)	B40911
1026		Total: Current state income taxes - operating	(18.00)	(39,819.00)	39,801.00	(39,819.00)	
1026		Total: Current income taxes - operating	(46,781.00)	(241,927.00)	195,146.00	(241,927.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	3,209.21	436.01	2,773.20	436.01	B41010
1026	69065000	69065000 Deferred FIT - Other	143,921.00	142,826.00	1,095.00	142,826.00	B41010
1026		Total: Deferred federal income tax expense	147,130.21	143,262.01	3,868.20	143,262.01	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	1,696.87	(281.01)	1,977.88	(281.01)	B41011
1026	69073500	69073500 Deferred SIT - Other	33,128.00	20,185.00	12,943.00	20,185.00	B41011
1026		Total: Deferred state income tax expense	34,824.87	19,903.99	14,920.88	19,903.99	
1026		Total: Deferred taxes	181,955.08	163,166.00	18,789.08	163,166.00	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	129,019.50	(78,551.58)	207,571.08	(78,551.58)	
1026	68520000	68520000 Property Taxes	302,357.37	(2,211.71)	304,569.08	(2,211.71)	B40811
1026	68532000	68532000 FUTA	283.00	(1,126.30)	1,409.30	(1,126.30)	B40812
1026	68532100	68532100 FUTA Cap Credits	(58.08)	374.45	(432.53)	374.45	B40812
1026	68533000	68533000 FICA	55,301.67	(12,652.85)	67,954.52	(12,652.85)	B40812
1026	68533100	68533100 FICA Cap Credits	(18,394.75)	(2,059.19)	(16,335.56)	(2,059.19)	B40812
1026	68535000	68535000 SUTA	83.39	(551.34)	634.73	(551.34)	B40812
1026	68535100	68535100 SUTA Cap Credits	(17.05)	175.64	(192.69)	175.64	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	444.96	17,668.22	444.96	B40810
1026		Total: General taxes	440,833.15	(1,030.34)	441,863.49	(1,030.34)	
1026		Total: Operating expenses, net	3,519,916.38	416,409.33	3,103,507.05	416,409.33	
1026		Total: Operating Income (loss)	(655,101.75)	167,322.11	(822,423.86)	167,322.11	
1026	70510000	70510000 AFUDC - Equity	(10,670.26)	16,925.96	(27,596.22)	16,925.96	B420
1026		Total: Allowance for funds used during construction	(10,670.26)	16,925.96	(27,596.22)	16,925.96	
1026	71511000	71511000 M&J Revenues	(4,613.00)	(4,613.00)	-	(4,613.00)	B415
1026	71521000	71521000 M&J Expenses	2,951.21	1,581.91	1,369.30	1,581.91	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	(148.68)	(17,257.56)	17,108.88	(17,257.56)	B426
1026		Total: Other miscellaneous income	(1,810.47)	(20,288.65)	18,478.18	(20,288.65)	
1026		Total: Other Income	(12,480.73)	(3,362.69)	(9,118.04)	(3,362.69)	
1026	75840000	75840000 Lobbying Expenses	466.56	59.95	406.61	59.95	B426
1026		Total: Other miscellaneous deductions	466.56	59.95	406.61	59.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	73.00	3,055.00	(2,982.00)	3,055.00	B40920
1026		Total: Current federal income taxes - non-operating	73.00	3,055.00	(2,982.00)	3,055.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	18.00	1,032.00	(1,014.00)	1,032.00	B40920
1026		Total: Current state income taxes - non-operating	18.00	1,032.00	(1,014.00)	1,032.00	
1026		Total: Other Deductions	557.56	4,146.95	(3,589.39)	4,146.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	267,709.34	20,749.99	246,959.35	20,749.99	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,319.91	88.24	1,231.67	88.24	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	308,605.26	20,838.23	287,767.03	20,838.23	
1026	81315000	81315000 Interest Short Term Debt Intercompany	19,170.29	7,850.52	11,319.77	7,850.52	B4272
1026		Total: Interest on short-term debt	19,170.29	7,850.52	11,319.77	7,850.52	
1026	85000000	85000000 AFUDC Debt	(11,780.13)	10,724.42	(22,504.55)	10,724.42	B420
1026		Total: Allowance for borrowed funds used during cons	(11,780.13)	10,724.42	(22,504.55)	10,724.42	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.26	(0.07)	188.33	(0.07)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,556.89	172.58	5,384.31	172.58	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,325.31	(794.02)	2,119.33	(794.02)	B428
1026		Total: Amortization of debt expense	7,070.46	(621.51)	7,691.97	(621.51)	

1026	Total: Interest Charges	323,065.88	38,791.66	284,274.22	38,791.66
1026	Total: Other Income (Expenses)	311,142.71	39,575.92	271,566.79	39,575.92
1026	Total: Income (loss) before income taxes	(343,959.04)	206,898.03	(550,857.07)	206,898.03
1026	Total: Net income (loss)	(343,959.04)	206,898.03	(550,857.07)	206,898.03
1026	Total: Net Income Available to common stockholders	(343,959.04)	206,898.03	(550,857.07)	206,898.03
1026	Total: PROFIT & LOSS STATEMENT	(343,959.04)	206,898.03	(550,857.07)	206,898.03

Tennessee American Water Company
Trial Balance as of March 31, 2020

Company Code	Account Number	Description	March 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,645,874.73)	(128,840.38)	(1,517,034.35)	(128,840.38)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(344.88)	344.88	(344.88)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(398,233.22)	(148,664.17)	(249,569.05)	(148,664.17)	B4611
1026	40112000	40112000 Residential Sales Unbilled	45,928.94	145,197.37	(99,268.43)	145,197.37	B4611
1026		Total: Water revenues - residential	(1,998,179.01)	(132,652.06)	(1,865,526.95)	(132,652.06)	
1026	40121000	40121000 Commercial Sales Billed	(1,230,953.69)	(78,660.43)	(1,152,293.26)	(78,660.43)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	447.79	(447.79)	447.79	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(298,463.59)	(109,209.86)	(189,253.73)	(109,209.86)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	91,011.93	120,006.57	(28,994.64)	120,006.57	B4612
1026		Total: Water revenues - commercial	(1,438,405.35)	(67,415.93)	(1,370,989.42)	(67,415.93)	
1026	40131000	40131000 Industrial Sales Billed	(315,831.78)	(4,756.70)	(311,075.08)	(4,756.70)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(75,930.22)	(24,820.65)	(51,109.57)	(24,820.65)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(46,164.43)	(3,075.09)	(43,089.34)	(3,075.09)	B4613
1026		Total: Water revenues - industrial	(437,926.43)	(32,652.44)	(405,273.99)	(32,652.44)	
1026	40145000	40145000 Private Fire Billed	(205,018.05)	3,047.60	(208,065.65)	3,047.60	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(28,119.19)	(32,049.03)	3,929.84	(32,049.03)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	765.43	(765.43)	765.43	B4622
1026		Total: Water revenues - private fire	(233,137.24)	(28,236.00)	(204,901.24)	(28,236.00)	
1026	40151000	40151000 Public Authority Billed	(246,907.55)	(8,134.05)	(238,773.50)	(8,134.05)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(59,843.69)	(20,521.98)	(39,321.71)	(20,521.98)	B4614
1026	40152000	40152000 Public Authority Unbilled	(14,333.81)	(8,262.56)	(6,071.25)	(8,262.56)	B4614
1026		Total: Water revenues - public authority	(321,085.05)	(36,918.59)	(284,166.46)	(36,918.59)	
1026	40161000	40161000 Sales for Resale Billed	(86,778.49)	(23,316.19)	(63,462.30)	(23,316.19)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,009.07)	(10,582.22)	(10,426.85)	(10,582.22)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(13,260.44)	(9,825.96)	(3,434.48)	(9,825.96)	B466
1026		Total: Water revenues - sales for resale	(121,048.00)	(43,724.37)	(77,323.63)	(43,724.37)	
1026	40171000	40171000 Misc Sales Billed	-	875.78	(875.78)	875.78	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	143.88	(143.88)	143.88	B474
1026	40189900	40189900 Other Water Revenue	135,714.80	(15,239.39)	150,954.19	(15,239.39)	B474
1026		Total: Water revenues - other	135,714.80	(14,219.73)	149,934.53	(14,219.73)	
1026		Total: Water revenues	(4,414,066.28)	(355,819.12)	(4,058,247.16)	(355,819.12)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(17,094.31)	19,340.15	(36,434.46)	19,340.15	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	88,000.00	(104,712.96)	88,000.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,340.00)	1,760.00	(4,100.00)	1,760.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,510.00)	(4,180.96)	(16,329.04)	(4,180.96)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,358.59)	21.14	(1,379.73)	21.14	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(17,595.00)	660.00	(18,255.00)	660.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(1,257.57)	(1,257.57)	-	(1,257.57)	B471
1026		Total: Other revenues	(76,868.43)	104,342.76	(181,211.19)	104,342.76	
1026		Total: Operating revenues	(4,490,934.71)	(251,476.36)	(4,239,458.35)	(251,476.36)	
1026	51010000	51010000 Purchased Water	1,792.41	837.96	954.45	837.96	B6101
1026		Total: Purchased water	1,792.41	837.96	954.45	837.96	
1026	51510011	51510011 Purchased Power - Source of Supply	534.72	132.32	402.40	132.32	B6151
1026	51510012	51510012 Purchased Power - Pumping	167,370.49	(27,910.94)	195,281.43	(27,910.94)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,975.17	(2,420.61)	9,395.78	(2,420.61)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,418.36	(1,562.19)	2,980.55	(1,562.19)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	46,129.23	14,346.83	31,782.40	14,346.83	B6158
1026	51520000	51520000 Fuel for Power Production	130.00	130.00	-	130.00	B6161
1026		Total: Fuel and power	222,557.97	(17,284.59)	239,842.56	(17,284.59)	
1026	51800000	51800000 Chemicals	97,516.65	7,434.14	90,082.51	7,434.14	B6183
1026		Total: Chemicals	97,516.65	7,434.14	90,082.51	7,434.14	
1026	51110000	51110000 Waste Disposal	31,867.12	(37,449.38)	69,316.50	(37,449.38)	B6753
1026		Total: Waste disposal	31,867.12	(37,449.38)	69,316.50	(37,449.38)	
1026		Total: Production costs	353,734.15	(46,461.87)	400,196.02	(46,461.87)	
1026	50100000	50100000 Labor Natural Account	160,637.09	(186,669.78)	347,306.87	(186,669.78)	B6018
1026	50100001	50100001 Labor Expense Accrual	9,900.72	111,778.27	(101,877.55)	111,778.27	B6018
1026	50101200	50101200 Labor Oper Pumping	106,765.99	16,348.21	90,417.78	16,348.21	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,592.95	3,324.63	15,268.32	3,324.63	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	195.70	(195.70)	195.70	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	49,571.85	4,317.56	45,254.29	4,317.56	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	41,727.00	21,003.24	20,723.76	21,003.24	B6017
1026	50101600	50101600 Labor Oper Admin & General	106,893.08	17,052.30	89,840.78	17,052.30	B6018
1026	50102200	50102200 Labor Maint Pumping	242.76	242.76	-	242.76	B6012
1026	50102300	50102300 Labor Maint Water Treatment	163.08	283.44	(120.36)	283.44	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,381.12	443.52	8,937.60	443.52	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	36,030.36	13,132.46	22,897.90	13,132.46	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	29,807.75	435.12	29,372.63	435.12	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,371.77	10,119.40	3,252.37	10,119.40	B6016
1026	50109900	50109900 Labor Capitalized Credits	(136,317.05)	32,492.06	(168,809.11)	32,492.06	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	11,664.26	(33,007.46)	44,671.72	(33,007.46)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,076.07	(6,985.30)	11,061.37	(6,985.30)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	244.56	177.44	67.12	177.44	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(250.00)	250.00	(250.00)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,016.10	(1,512.40)	3,528.50	(1,512.40)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,185.30	(6,661.21)	8,846.51	(6,661.21)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,072.83	(2,530.14)	3,602.97	(2,530.14)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	80.08	80.08	-	80.08	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	834.77	(437.95)	1,272.72	(437.95)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,177.18	(4,924.43)	9,101.61	(4,924.43)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	781.98	(2,497.93)	3,279.91	(2,497.93)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	618.19	(6,688.03)	7,306.22	(6,688.03)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(11,664.26)	25,256.86	(36,921.12)	25,256.86	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(3,891.60)	3,891.60	(3,891.60)	B6018

1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	(763.68)	763.68	(763.68)	B6011
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(275.15)	275.15	(275.15)	B6017
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(1,859.80)	1,859.80	(1,859.80)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	3,891.60	(3,891.60)	3,891.60	B6018
1026	50171000	50171000 Annual Performance Plan	40,062.99	53,553.41	(13,490.42)	53,553.41	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(4,321.25)	1,080.66	(5,401.91)	1,080.66	B6018
1026	50171600	50171600 Compensation Exp - Options	-	(9.72)	9.72	(9.72)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	2,797.14	(8,847.89)	11,645.03	(8,847.89)	B6018
1026	50185000	50185000 Severance	-	1,445.48	(1,445.48)	1,445.48	B6018
1026		Total: Salaries and wages	501,394.41	48,841.73	452,552.68	48,841.73	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(3,729.13)	1,658.18	(5,387.31)	1,658.18	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,696.00)	(33,694.00)	30,998.00	(33,694.00)	B6048
1026		Total: Pension expense	9,095.87	(26,717.82)	35,813.69	(26,717.82)	
1026	50510000	50510000 PBOP Expense	5,075.20	592.35	4,482.85	592.35	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,211.15)	(863.38)	(2,347.77)	(863.38)	B6048
1026	50550000	50550000 Group Insurance Expense	145,281.03	19,092.46	126,188.57	19,092.46	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(36,867.49)	3,321.33	(40,188.82)	3,321.33	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(2,250.00)	2,250.00	(2,250.00)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(99,842.00)	(16,220.00)	(83,622.00)	(16,220.00)	B6048
1026		Total: Group insurance expense	10,435.59	3,672.76	6,762.83	3,672.76	
1026	50421000	50421000 401k Expense	18,214.67	(3,066.92)	21,281.59	(3,066.92)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(4,678.05)	2,418.66	(7,096.71)	2,418.66	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,965.06	1,826.16	25,138.90	1,826.16	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(6,000.37)	1,909.65	(7,910.02)	1,909.65	B6048
1026	50424000	50424000 DC Restoration Expense	319.23	56.91	262.32	56.91	B6048
1026	50426000	50426000 Retiree Medical Expense	1,280.34	1,752.40	(472.06)	1,752.40	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(464.27)	454.76	(919.03)	454.76	B6048
1026	50450016	50450016 Other Welfare - Admin & General	226.75	(8,133.75)	8,360.50	(8,133.75)	B6048
1026	50451000	50451000 Employee Awards	-	(331.05)	331.05	(331.05)	B6048
1026	50452000	50452000 Employee Physical Exams	250.00	250.00	-	250.00	B6048
1026	50457000	50457000 Training	9,738.38	6,011.99	3,726.39	6,011.99	B6048
1026		Total: Other benefits	45,851.74	3,148.81	42,702.93	3,148.81	
1026		Total: Employee-related costs	566,777.61	28,945.48	537,832.13	28,945.48	
1026	53401000	53401000 AWWSC Services - Labor OPEX	331,866.84	(34,679.71)	366,546.55	(34,679.71)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,352.10	987.25	15,364.85	987.25	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	42,987.23	1,773.72	41,213.51	1,773.72	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,449.93	580.95	19,868.98	580.95	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	113,382.49	43,995.16	69,387.33	43,995.16	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	39,496.64	20,239.94	19,256.70	20,239.94	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,476.87	(29,242.55)	46,719.42	(29,242.55)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	12,156.28	3,728.53	8,427.75	3,728.53	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	39,250.86	15,488.47	23,762.39	15,488.47	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	45,072.38	(6,919.06)	51,991.44	(6,919.06)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,372.42	(15,558.47)	35,930.89	(15,558.47)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(626.81)	905.27	(1,532.08)	905.27	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(989.42)	(6,771.21)	5,781.79	(6,771.21)	B6348
1026		Total: Service Company Costs	697,247.81	(5,471.71)	702,719.52	(5,471.71)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	(1,000.00)	(19,258.35)	18,258.35	(19,258.35)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	277.45	277.45	-	277.45	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,996.12	1,996.12	-	1,996.12	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,372.36	531.49	2,840.87	531.49	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(29.46)	29.46	(29.46)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	5,978.32	(20,318.82)	26,297.14	(20,318.82)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,501.05	246.96	1,254.09	246.96	B6353
1026	53154000	53154000 Contract Services - Audit Fees	17,172.00	5,083.00	12,089.00	5,083.00	B6328
1026	53155000	53155000 Contract Services - Legal	(73,038.24)	(103,456.43)	30,418.19	(103,456.43)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(2,400.00)	2,400.00	(2,400.00)	B6758
1026		Total: Contracted services	(43,740.94)	(137,328.04)	93,587.10	(137,328.04)	
1026	52532013	52532013 Electricity - Water Treatment	4,567.31	3,171.13	1,396.18	3,171.13	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	966.48	23.78	942.70	23.78	B6755
1026	52532016	52532016 Electricity - Admin & General	380.47	130.13	250.34	130.13	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	146.17	2,030.25	(1,884.08)	2,030.25	B6751
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	14.80	14.80	-	14.80	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,904.13	1,411.98	492.15	1,411.98	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	704.16	(33.05)	737.21	(33.05)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	17.43	(232.91)	250.34	(232.91)	B6758
1026	52550012	52550012 Janitorial - Pumping	116.33	(8.79)	125.12	(8.79)	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	64.65	64.65	-	64.65	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,537.49	38.04	3,499.45	38.04	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,746.10	(490.10)	3,236.20	(490.10)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	229.92	13.02	216.90	13.02	B6755
1026	52571016	52571016 Security Service - Admin & General	-	(2,590.97)	2,590.97	(2,590.97)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	118.30	27.30	91.00	27.30	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(189.61)	189.61	(189.61)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	235.26	(77.68)	312.94	(77.68)	B6758
1026	52583011	52583011 Water & WW - Source of Supply	(3,825.00)	(3,825.00)	-	(3,825.00)	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(37.04)	(128.67)	91.63	(128.67)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	176.86	(162.09)	338.95	(162.09)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	44.37	452.81	44.37	B6758
1026		Total: Building Maintenance and Services	12,561.00	(769.42)	13,330.42	(769.42)	
1026	52574013	52574013 Telephone - Water Treatment	804.28	(244.34)	1,048.62	(244.34)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	671.31	(158.68)	829.99	(158.68)	B6755
1026	52574016	52574016 Telephone - Admin & General	6,063.72	2,682.62	3,381.10	2,682.62	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	161.78	78.54	83.24	78.54	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	321.40	(44.61)	366.01	(44.61)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	329.20	143.31	185.89	143.31	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,788.66	(2,558.05)	4,346.71	(2,558.05)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,511.65	135.76	4,375.89	135.76	B6758
1026	52574200	52574200 Data Lines - Admin & General	77.47	6.07	71.40	6.07	B6758

1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,178.27	(283.47)	1,461.74	(283.47)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	28.04	(1.54)	29.58	(1.54)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(347.42)	347.42	(347.42)	B6758
1026		Total: Telecommunication expenses	15,935.78	(591.81)	16,527.59	(591.81)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(306.78)	(159.61)	(147.17)	(159.61)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	536.05	337.10	198.95	337.10	B6758
1026	52566016	52566016 Postage - Admin & General	214.29	58.88	155.41	58.88	B6758
1026	52566700	52566700 Printing	915.12	166.07	749.05	166.07	B6758
1026		Total: Postage, printing and stationary	1,358.68	402.44	956.24	402.44	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(446.16)	446.16	(446.16)	B6758
1026	52512500	52512500 Books & Publications	58.88	58.88	-	58.88	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,381.64	(115.10)	3,496.74	(115.10)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(27.20)	27.20	(27.20)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(215.23)	215.23	(215.23)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	665.23	555.71	109.52	555.71	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	33.52	33.52	-	33.52	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	496.17	(824.09)	1,320.26	(824.09)	B6758
1026	52571500	52571500 Software Licenses	20,715.57	11,039.52	9,676.05	11,039.52	B6758
1026	52582012	52582012 Uniforms - Pumping	2,405.70	2,405.70	-	2,405.70	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,670.42	123.48	1,546.94	123.48	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	47.45	47.45	-	47.45	B6757
1026	52582016	52582016 Uniforms - Admin & General	(326.35)	(776.30)	449.95	(776.30)	B6757
1026		Total: Office supplies and services	29,148.23	11,860.18	17,288.05	11,860.18	
1026	52503000	52503000 Advertising	-	(700.00)	700.00	(700.00)	B6608
1026		Total: Advertising & marketing expenses	-	(700.00)	700.00	(700.00)	
1026	52534000	52534000 Employee Expenses	1,247.36	(12,982.83)	14,230.19	(12,982.83)	B6758
1026	52534200	52534200 Conferences & Registration	1,258.05	2,238.05	(980.00)	2,238.05	B6758
1026	52535000	52535000 Meals Deductible	1,056.57	(2,415.47)	3,472.04	(2,415.47)	B6758
1026	52567000	52567000 Relocation Expenses	-	(7,000.00)	7,000.00	(7,000.00)	B6758
1026		Total: Employee related expense travel & entertainme	3,561.98	(20,160.25)	23,722.23	(20,160.25)	
1026	52001100	52001100 M & S Oper - Source of Supply	-	(17.99)	17.99	(17.99)	B6201
1026	52001200	52001200 M & S Oper - Pumping	744.62	364.39	380.23	364.39	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,726.76	(559.78)	6,286.54	(559.78)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,325.91	2,183.26	1,142.65	2,183.26	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,443.74	2,240.27	203.47	2,240.27	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,701.83	1,542.32	3,159.51	1,542.32	B6208
1026	52501200	52501200 Misc Oper - Pumping	-	(2,788.18)	2,788.18	(2,788.18)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(30.14)	30.14	(30.14)	B6753
1026	52501600	52501600 Misc Oper - Admin & General	8,060.37	(99,463.92)	107,524.29	(99,463.92)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	250.00	(250.00)	250.00	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(628.55)	628.55	(628.55)	B6758
1026	52514700	52514700 Community Partnerships	7,075.50	7,075.50	-	7,075.50	B6758
1026	52514900	52514900 Customer Education	1,150.88	1,150.88	-	1,150.88	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	600.88	600.88	-	600.88	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,443.73	967.41	2,476.32	967.41	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(2,288.30)	2,288.30	(2,288.30)	B6758
1026	52554500	52554500 Lab Supplies	5,433.06	1,998.67	3,434.39	1,998.67	B6753
1026	52556000	52556000 Lobbying Expenses	340.00	(18,703.88)	19,043.88	(18,703.88)	B6758
1026	52568000	52568000 Research & Development	1,319.77	92.42	1,227.35	92.42	B6758
1026	52585000	52585000 Discounts Available	(2,983.10)	(1,258.77)	(1,724.33)	(1,258.77)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	216.67	247.81	(31.14)	247.81	B6758
1026		Total: Miscellaneous expenses	41,600.62	(107,025.70)	148,626.32	(107,025.70)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(185.61)	34,656.01	(34,841.62)	34,656.01	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	161.44	(1,774.13)	1,935.57	(1,774.13)	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	(333.94)	333.94	(333.94)	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	24.17	-	24.17	B6428
1026		Total: Rents	-	32,572.11	(32,572.11)	32,572.11	
1026	55000011	55000011 Transportation Oper - Source of Supply	-	(54.00)	54.00	(54.00)	B6501
1026	55000013	55000013 Transportation Oper - Water Treatment	-	(7.00)	7.00	(7.00)	B6503
1026	55000015	55000015 Transportation Oper - Customer Accounting	1,691.19	1,691.19	-	1,691.19	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	28.95	(1.55)	30.50	(1.55)	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	(222.75)	222.75	(222.75)	B6502
1026	55000022	55000022 Transportation Maint - Pumping	152.87	152.87	-	152.87	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	(228.34)	(315.75)	87.41	(315.75)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	22.93	22.93	-	22.93	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(10,255.08)	4,523.26	(14,778.34)	4,523.26	B6508
1026	55010100	55010100 Transportation Lease Costs	9,694.92	(2,083.83)	11,778.75	(2,083.83)	B6508
1026	55010200	55010200 Transportation Lease Fuel	14,460.92	506.12	13,954.80	506.12	B6508
1026	55010300	55010300 Transportation Lease Maint	13,656.34	(6,696.72)	20,353.06	(6,696.72)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	746.93	260.38	486.55	260.38	B6508
1026		Total: Transportation	29,971.63	(2,224.85)	32,196.48	(2,224.85)	
1026		Total: Operating supplies and services	90,396.98	(223,965.34)	314,362.32	(223,965.34)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	64,189.59	17,875.35	46,314.24	17,875.35	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	3,129.56	(815.03)	3,944.59	(815.03)	B6707
1026		Total: Uncollectible accounts expense	67,319.15	17,060.32	50,258.83	17,060.32	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	52.17	(52.17)	52.17	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	5,732.79	(6,269.96)	12,002.75	(6,269.96)	B6757
1026	52520000	52520000 Collection Agencies	(157.39)	(32,603.94)	32,446.55	(32,603.94)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(7,047.51)	7,047.51	(7,047.51)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(30,606.93)	30,606.93	(30,606.93)	B6757
1026		Total: Customer accounting, other	5,575.40	(76,476.17)	82,051.57	(76,476.17)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	1,143.25	928.68	1,143.25	B6568
1026	55710000	55710000 Insurance General Liabilty	31,118.75	(4,863.69)	35,982.44	(4,863.69)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(3,898.80)	8,410.43	(3,898.80)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,583.41)	3,741.02	(5,324.43)	3,741.02	B6588
1026	55730000	55730000 Insurance Other	445.10	13.68	431.42	13.68	B6598
1026	55740000	55740000 Insurance Property	15,511.92	(14,522.90)	30,034.82	(14,522.90)	B6598
1026		Total: Insurance other than group	52,075.92	(18,387.44)	70,463.36	(18,387.44)	
1026	62002100	62002100 M&S Maint - Source of Supply	80.89	(77.52)	158.41	(77.52)	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,471.59	(617.30)	3,088.89	(617.30)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	220.30	(653.40)	873.70	(653.40)	B6204

1026	62002400	62002400 M&S Maint - Transmission & Distribution	41,775.50	29,297.65	12,477.85	29,297.65	B6206
1026	62002600	62002600 M&S Maint - Admin & General	949.39	850.03	99.36	850.03	B6208
1026	62502200	62502200 Misc Maint - Pumping	223.69	(5,481.71)	5,705.40	(5,481.71)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(1,866.93)	1,866.93	(1,866.93)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,240.66	(9,028.18)	10,268.84	(9,028.18)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	14,035.91	(3,370.90)	17,406.81	(3,370.90)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	55,974.94	35,137.47	20,837.47	35,137.47	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	4,696.00	4,696.00	-	4,696.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	30,472.30	30,472.30	-	30,472.30	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	2,790.00	2,790.00	-	2,790.00	B6314
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	477.03	(1,322.03)	1,799.06	(1,322.03)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	88.49	(4,522.46)	4,610.95	(4,522.46)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	20,424.66	12,299.78	8,124.88	12,299.78	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,751.71	1,938.62	813.09	1,938.62	B6358
1026		Total: Maintenance supplies and services	178,673.06	90,541.42	88,131.64	90,541.42	
1026	88101000	88101000 Capital Movements - UP	496,259.05	(6,385,923.91)	6,882,182.96	(6,385,923.91)	B6758
1026	88106000	88106000 Capital Movements - CCNC	981,057.90	5,006,419.15	(4,025,361.25)	5,006,419.15	B6758
1026	88107000	88107000 Capital Movements - CWIP	812,201.56	37,359.37	774,842.19	37,359.37	B6758
1026	88252100	88252100 Capital Movements - ADV NT	256,105.92	250,417.53	5,688.39	250,417.53	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	15,181.92	15,181.92	-	15,181.92	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	7,527.37	141,432.37	(133,905.00)	141,432.37	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(504,355.21)	(649,217.21)	144,862.00	(649,217.21)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	69,218.22	27,393.72	41,824.50	27,393.72	B6758
1026	88257100	88257100 Capital Movements - RWIP	785,507.10	169,203.96	616,303.14	169,203.96	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	22,336.71	29,770.71	(7,434.00)	29,770.71	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	3,454.60	3,454.60	-	3,454.60	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(10,204.52)	1,428.48	(11,633.00)	1,428.48	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(40,655.26)	(59,722.26)	19,067.00	(59,722.26)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,893,635.36)	1,412,801.57	(4,306,436.93)	1,412,801.57	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,011,800.08	(234,215.31)	2,246,015.39	(234,215.31)	
1026	68011000	68011000 Depreciation Exp - UPIS General	726,558.78	31,359.92	695,198.86	31,359.92	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,445.23)	(674.80)	(4,770.43)	(674.80)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,025.77)	530.34	(18,556.11)	530.34	B403
1026		Total: Depreciation	703,087.78	31,215.46	671,872.32	31,215.46	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	5,453.26	1,154.58	4,298.68	1,154.58	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	5,545.40	1,154.58	4,390.82	1,154.58	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	54,301.27	5,873.42	48,427.85	5,873.42	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(449.34)	(107.46)	(341.88)	(107.46)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,315.34)	(7.08)	(2,308.26)	(7.08)	B403
1026		Total: Removal costs, net	51,536.59	5,758.88	45,777.71	5,758.88	
1026		Total: Depreciation and amortization	760,169.77	38,128.92	722,040.85	38,128.92	
1026	69011000	69011000 FIT - Current	29,442.00	(154,216.00)	183,658.00	(154,216.00)	B40910
1026		Total: Current federal income taxes - operating	29,442.00	(154,216.00)	183,658.00	(154,216.00)	
1026	69021000	69021000 SIT - Current	(260.00)	(64,760.00)	64,500.00	(64,760.00)	B40911
1026		Total: Current state income taxes - operating	(260.00)	(64,760.00)	64,500.00	(64,760.00)	
1026		Total: Current income taxes - operating	29,182.00	(218,976.00)	248,158.00	(218,976.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	3,209.21	116.46	3,092.75	116.46	B41010
1026	69065000	69065000 Deferred FIT - Other	159,254.00	215,826.00	(56,572.00)	215,826.00	B41010
1026		Total: Deferred federal income tax expense	162,463.21	215,942.46	(53,479.25)	215,942.46	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	1,696.87	38.54	1,658.33	38.54	B41011
1026	69073500	69073500 Deferred SIT - Other	90,276.00	107,514.00	(17,238.00)	107,514.00	B41011
1026		Total: Deferred state income tax expense	91,972.87	107,552.54	(15,579.67)	107,552.54	
1026		Total: Deferred taxes	254,436.08	323,495.00	(69,058.92)	323,495.00	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	277,463.50	104,728.42	172,735.08	104,728.42	
1026	68520000	68520000 Property Taxes	302,357.37	(2,211.71)	304,569.08	(2,211.71)	B40811
1026	68532000	68532000 FUTA	52.60	(47.06)	99.66	(47.06)	B40812
1026	68532100	68532100 FUTA Cap Credits	(10.55)	(5.83)	(4.72)	(5.83)	B40812
1026	68533000	68533000 FICA	39,809.27	(5,877.88)	45,687.15	(5,877.88)	B40812
1026	68533100	68533100 FICA Cap Credits	(10,933.44)	14,345.33	(25,278.77)	14,345.33	B40812
1026	68535000	68535000 SUTA	21.86	(26.01)	47.87	(26.01)	B40812
1026	68535100	68535100 SUTA Cap Credits	(4.34)	(2.35)	(1.99)	(2.35)	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,050.00	2,979.53	50,070.47	2,979.53	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	444.96	17,668.22	444.96	B40810
1026		Total: General taxes	432,620.37	23,174.98	409,445.39	23,174.98	
1026		Total: Operating expenses, net	3,482,053.72	(68,182.99)	3,550,236.71	(68,182.99)	
1026		Total: Operating Income (loss)	(1,008,880.99)	(319,659.35)	(689,221.64)	(319,659.35)	
1026	70510000	70510000 AFUDC - Equity	(17,129.51)	12,249.37	(29,378.88)	12,249.37	B420
1026		Total: Allowance for funds used during construction	(17,129.51)	12,249.37	(29,378.88)	12,249.37	
1026	71511000	71511000 M&J Revenues	(2,002.00)	8,253.00	(10,255.00)	8,253.00	B415
1026	71521000	71521000 M&J Expenses	5,171.44	647.79	4,523.65	647.79	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	(17,588.86)	(25,183.79)	7,594.93	(25,183.79)	B426
1026		Total: Other miscellaneous income	(14,419.42)	(16,283.00)	1,863.58	(16,283.00)	
1026		Total: Other Income	(31,548.93)	(4,033.63)	(27,515.30)	(4,033.63)	
1026	75840000	75840000 Lobbying Expenses	466.56	134.45	332.11	134.45	B426
1026		Total: Other miscellaneous deductions	466.56	134.45	332.11	134.45	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	766.00	1,068.00	(302.00)	1,068.00	B40920
1026		Total: Current federal income taxes - non-operating	766.00	1,068.00	(302.00)	1,068.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	260.00	358.00	(98.00)	358.00	B40920
1026		Total: Current state income taxes - non-operating	260.00	358.00	(98.00)	358.00	
1026		Total: Other Deductions	1,492.56	1,560.45	(67.89)	1,560.45	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	267,709.35	20,750.00	246,959.35	20,750.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,319.91	88.24	1,231.67	88.24	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273

1026		Total: Interest on long-term debt	308,605.27	20,838.24	287,767.03	20,838.24	
1026	81315000	81315000 Interest Short Term Debt Intercompany	32,955.00	8,104.97	24,850.03	8,104.97	B4272
1026		Total: Interest on short-term debt	32,955.00	8,104.97	24,850.03	8,104.97	
1026	85000000	85000000 AFUDC Debt	(11,610.73)	12,347.48	(23,958.21)	12,347.48	B420
1026		Total: Allowance for borrowed funds used during cons	(11,610.73)	12,347.48	(23,958.21)	12,347.48	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.26	(0.07)	188.33	(0.07)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,556.89	172.58	5,384.31	172.58	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,325.31	(794.02)	2,119.33	(794.02)	B428
1026		Total: Amortization of debt expense	7,070.46	(621.51)	7,691.97	(621.51)	
1026		Total: Interest Charges	337,020.00	40,669.18	296,350.82	40,669.18	
1026		Total: Other Income (Expenses)	306,963.63	38,196.00	268,767.63	38,196.00	
1026		Total: Income (loss) before income taxes	(701,917.36)	(281,463.35)	(420,454.01)	(281,463.35)	
1026		Total: Net income (loss)	(701,917.36)	(281,463.35)	(420,454.01)	(281,463.35)	
1026		Total: Net Income Available to common stockholders	(701,917.36)	(281,463.35)	(420,454.01)	(281,463.35)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,650,508.08	550,169.36	1,100,338.72	550,169.36	B438
1026		Total: Common Dividends	1,650,508.08	550,169.36	1,100,338.72	550,169.36	
1026		Total: PROFIT & LOSS STATEMENT	948,590.72	268,706.01	679,884.71	268,706.01	

Tennessee American Water Company
Trial Balance as of April 30, 2020

Company Code	Account Number	Description	April 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,661,793.44)	(97,753.12)	(1,564,040.32)	(97,753.12)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	344.88	(344.88)	344.88	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(368,251.98)	(111,264.88)	(256,987.10)	(111,264.88)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(31,585.81)	(29,995.51)	(1,590.30)	(29,995.51)	B4611
1026		Total: Water revenues - residential	(2,061,631.23)	(238,668.63)	(1,822,962.60)	(238,668.63)	
1026	40121000	40121000 Commercial Sales Billed	(1,083,534.08)	136,278.13	(1,219,812.21)	136,278.13	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	(1.80)	(449.59)	447.79	(449.59)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(243,125.90)	(43,187.71)	(199,938.19)	(43,187.71)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	66,987.44	103,900.65	(36,913.21)	103,900.65	B4612
1026		Total: Water revenues - commercial	(1,259,674.34)	196,541.48	(1,456,215.82)	196,541.48	
1026	40131000	40131000 Industrial Sales Billed	(267,702.11)	58,095.65	(325,797.76)	58,095.65	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(61,185.84)	(7,649.98)	(53,535.86)	(7,649.98)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	43,065.69	23,008.25	20,057.44	23,008.25	B4613
1026		Total: Water revenues - industrial	(285,822.26)	73,453.92	(359,276.18)	73,453.92	
1026	40145000	40145000 Private Fire Billed	(211,364.61)	11,693.98	(223,058.59)	11,693.98	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(76,253.43)	(40,997.55)	(35,255.88)	(40,997.55)	B4622
1026	40146000	40146000 Private Fire Unbilled	(1,472.80)	(2,238.23)	765.43	(2,238.23)	B4622
1026		Total: Water revenues - private fire	(289,090.84)	(31,541.80)	(257,549.04)	(31,541.80)	
1026	40151000	40151000 Public Authority Billed	(222,331.62)	32,760.11	(255,091.73)	32,760.11	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(49,899.87)	(7,987.05)	(41,912.82)	(7,987.05)	B4614
1026	40152000	40152000 Public Authority Unbilled	7,038.10	13,093.52	(6,055.42)	13,093.52	B4614
1026		Total: Water revenues - public authority	(265,193.39)	37,866.58	(303,059.97)	37,866.58	
1026	40161000	40161000 Sales for Resale Billed	(89,473.56)	(53,907.20)	(35,566.36)	(53,907.20)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(19,798.89)	(13,955.34)	(5,843.55)	(13,955.34)	B466
1026	40162000	40162000 Sales for Resale Unbilled	10,456.69	35,008.11	(24,551.42)	35,008.11	B466
1026		Total: Water revenues - sales for resale	(98,815.76)	(32,854.43)	(65,961.33)	(32,854.43)	
1026	40171000	40171000 Misc Sales Billed	-	910.33	(910.33)	910.33	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	(143.88)	143.88	(143.88)	B474
1026	40189900	40189900 Other Water Revenue	165,957.48	9,428.03	156,529.45	9,428.03	B474
1026		Total: Water revenues - other	165,957.48	10,194.48	155,763.00	10,194.48	
1026		Total: Water revenues	(4,094,270.34)	14,991.60	(4,109,261.94)	14,991.60	
1026	40310100	40310100 Other Revenue - Late Payment Charge	536.58	30,579.04	(30,042.46)	30,579.04	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(1,760.00)	880.00	(2,640.00)	880.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,395.00)	5,360.00	(24,755.00)	5,360.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,521.48)	81.98	(1,603.46)	81.98	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-	19,245.00	(19,245.00)	19,245.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	25.00	(25.00)	25.00	B471
1026		Total: Other revenues	(38,852.86)	55,671.02	(94,523.88)	55,671.02	
1026		Total: Operating revenues	(4,133,123.20)	70,662.62	(4,203,785.82)	70,662.62	
1026	51010000	51010000 Purchased Water	1,338.16	407.36	930.80	407.36	B6101
1026		Total: Purchased water	1,338.16	407.36	930.80	407.36	
1026	51510011	51510011 Purchased Power - Source of Supply	408.81	110.45	298.36	110.45	B6151
1026	51510012	51510012 Purchased Power - Pumping	180,087.03	24,477.57	155,609.46	24,477.57	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,831.39	(541.77)	7,373.16	(541.77)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,230.04	(1,721.93)	2,951.97	(1,721.93)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	46,116.44	14,367.50	31,748.94	14,367.50	B6158
1026		Total: Fuel and power	234,673.71	36,691.82	197,981.89	36,691.82	
1026	51800000	51800000 Chemicals	96,175.49	32,678.62	63,496.87	32,678.62	B6183
1026		Total: Chemicals	96,175.49	32,678.62	63,496.87	32,678.62	
1026	51110000	51110000 Waste Disposal	37,801.87	43,779.48	(5,977.61)	43,779.48	B6753
1026		Total: Waste disposal	37,801.87	43,779.48	(5,977.61)	43,779.48	
1026		Total: Production costs	369,989.23	113,557.28	256,431.95	113,557.28	
1026	50100000	50100000 Labor Natural Account	223,333.71	19,717.42	203,616.29	19,717.42	B6018
1026	50100001	50100001 Labor Expense Accrual	50,070.78	20,887.72	29,183.06	20,887.72	B6018
1026	50101200	50101200 Labor Oper Pumping	100,922.56	4,605.11	96,317.45	4,605.11	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,709.86	3,145.09	14,564.77	3,145.09	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(2,081.26)	2,081.26	(2,081.26)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	31,803.07	(6,482.07)	38,285.14	(6,482.07)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,708.24	(10,315.71)	38,023.95	(10,315.71)	B6017
1026	50101600	50101600 Labor Oper Admin & General	90,215.89	(1,649.19)	91,865.08	(1,649.19)	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-	(683.49)	683.49	(683.49)	B6012
1026	50102200	50102200 Labor Maint Pumping	884.42	884.42	-	884.42	B6012
1026	50102300	50102300 Labor Maint Water Treatment	35.06	(512.76)	547.82	(512.76)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,183.74	2,297.82	5,885.92	2,297.82	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,052.61	(166.83)	16,219.44	(166.83)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,478.99	(827.28)	22,306.27	(827.28)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,465.67	(4,758.97)	18,224.64	(4,758.97)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(197,385.05)	(24,562.11)	(172,822.94)	(24,562.11)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	4,859.32	(34,944.05)	39,803.37	(34,944.05)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,310.52	(1,405.62)	6,716.14	(1,405.62)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,608.06	(781.38)	2,389.44	(781.38)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(10.36)	10.36	(10.36)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,863.39	(570.93)	2,434.32	(570.93)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(1,036.41)	1,036.41	(1,036.41)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,645.03	(1,143.02)	2,788.05	(1,143.02)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	480.96	480.96	-	480.96	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	9.77	9.77	-	9.77	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,136.58	601.13	535.45	601.13	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	204.60	(3,333.07)	3,537.67	(3,333.07)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,099.60	(1,893.04)	2,992.64	(1,893.04)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	61.36	(7,147.50)	7,208.86	(7,147.50)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(4,859.32)	34,944.05	(39,803.37)	34,944.05	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	49.05	(2,720.55)	2,769.60	(2,720.55)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,172.16	28.32	1,143.84	28.32	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	733.42	657.78	75.64	657.78	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	343.35	(39.61)	382.96	(39.61)	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	39.09	39.09	-	39.09	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(49.05)	2,720.55	(2,769.60)	2,720.55	B6018
1026	50171000	50171000 Annual Performance Plan	36,947.20	(597.74)	37,544.94	(597.74)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,434.73)	(904.38)	(5,530.35)	(904.38)	B6018
1026		Total: Salaries and wages	450,699.91	(17,548.10)	468,248.01	(17,548.10)	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,118.05)	417.62	(5,535.67)	417.62	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,696.00)	(33,694.00)	30,998.00	(33,694.00)	B6048
1026		Total: Pension expense	7,706.95	(27,958.38)	35,665.33	(27,958.38)	
1026	50510000	50510000 PBOP Expense	5,075.20	(131.45)	5,206.65	(131.45)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(4,409.97)	(1,997.54)	(2,412.43)	(1,997.54)	B6048
1026	50550000	50550000 Group Insurance Expense	146,510.86	10,712.27	135,798.59	10,712.27	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,104.81)	(4,568.45)	(45,536.36)	(4,568.45)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	750.00	(750.00)	750.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(99,842.00)	(16,220.00)	(83,622.00)	(16,220.00)	B6048
1026		Total: Group insurance expense	(2,770.72)	(11,455.17)	8,684.45	(11,455.17)	
1026	50421000	50421000 401k Expense	18,411.26	196.16	18,215.10	196.16	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,339.59)	(163.72)	(6,175.87)	(163.72)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,804.67	868.28	26,936.39	868.28	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,238.06)	(725.31)	(8,512.75)	(725.31)	B6048
1026	50424000	50424000 DC Restoration Expense	303.28	303.28	-	303.28	B6048
1026	50426000	50426000 Retiree Medical Expense	2,532.43	(1,202.30)	3,734.73	(1,202.30)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(799.35)	260.32	(1,059.67)	260.32	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	400.00	400.00	-	400.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,450.00	(2,792.90)	4,242.90	(2,792.90)	B6048
1026	50451000	50451000 Employee Awards	32.51	(2,736.83)	2,769.34	(2,736.83)	B6048
1026	50452000	50452000 Employee Physical Exams	746.62	(441.87)	1,188.49	(441.87)	B6048
1026	50457000	50457000 Training	400.00	(8,386.48)	8,786.48	(8,386.48)	B6048
1026		Total: Other benefits	35,703.77	(14,421.37)	50,125.14	(14,421.37)	
1026		Total: Employee-related costs	491,339.91	(71,383.02)	562,722.93	(71,383.02)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	269,205.75	8,217.71	260,988.04	8,217.71	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,783.84	2,835.29	13,948.55	2,835.29	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	44,438.06	6,074.13	38,363.93	6,074.13	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,171.85	2,120.97	16,050.88	2,120.97	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	84,496.51	24,821.71	59,674.80	24,821.71	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	40,698.49	26,901.70	13,796.79	26,901.70	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,978.77	(9,162.38)	28,141.15	(9,162.38)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	501.00	(8,080.59)	8,581.59	(8,080.59)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	51,211.53	19,804.47	31,407.06	19,804.47	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,451.70	(9,210.91)	45,662.61	(9,210.91)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	22,885.54	2,538.21	20,347.33	2,538.21	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	641.79	3,429.95	(2,788.16)	3,429.95	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(121.89)	121.89	(121.89)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,128.38	(224.36)	1,352.74	(224.36)	B6348
1026		Total: Service Company Costs	605,593.21	69,944.01	535,649.20	69,944.01	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	1,000.00	(2,914.65)	3,914.65	(2,914.65)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	170.56	(30.46)	201.02	(30.46)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	274.75	274.75	-	274.75	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	9,516.10	5,837.51	3,678.59	5,837.51	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	152.81	(152.81)	152.81	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	51,965.67	41,299.22	10,666.45	41,299.22	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	1,850.00	1,850.00	-	1,850.00	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	250.00	(60.00)	310.00	(60.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(5,105.33)	5,105.33	(5,105.33)	B6328
1026	53155000	53155000 Contract Services - Legal	17,009.70	19,119.55	(2,109.85)	19,119.55	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(3,700.00)	3,700.00	(3,700.00)	B6758
1026		Total: Contracted services	82,036.78	56,723.40	25,313.38	56,723.40	
1026	52532013	52532013 Electricity - Water Treatment	1,661.09	502.53	1,158.56	502.53	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	773.80	(143.01)	916.81	(143.01)	B6755
1026	52532016	52532016 Electricity - Admin & General	5.01	(108.58)	113.59	(108.58)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(1,332.90)	1,332.90	(1,332.90)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(1,780.34)	1,780.34	(1,780.34)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.98	8.98	-	8.98	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	510.03	384.98	125.05	384.98	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	243.77	(171.41)	415.18	(171.41)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	9.43	(92.90)	102.33	(92.90)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(35.84)	35.84	(35.84)	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	13.84	13.84	-	13.84	B6755
1026	52550016	52550016 Janitorial - Admin & General	5,231.94	1,986.19	3,245.75	1,986.19	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,746.10	(0.01)	2,746.11	(0.01)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	229.92	229.92	-	229.92	B6755
1026	52571016	52571016 Security Service - Admin & General	-	(212.44)	212.44	(212.44)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	-	(163.60)	163.60	(163.60)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	(2,237.12)	2,237.12	(2,237.12)	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	458.58	75.33	383.25	75.33	B6755
1026	52578016	52578016 Trash Removal - Admin & General	117.00	(454.61)	571.61	(454.61)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	84.34	132.50	(48.16)	132.50	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	148.78	37.28	111.50	37.28	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	44.37	452.81	44.37	B6758
1026		Total: Building Maintenance and Services	12,739.79	(3,316.84)	16,056.63	(3,316.84)	
1026	52574013	52574013 Telephone - Water Treatment	1,045.30	(126.10)	1,171.40	(126.10)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	775.51	(61.75)	837.26	(61.75)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,644.30	2,346.08	3,298.22	2,346.08	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	160.08	0.85	159.23	0.85	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	261.53	(70.93)	332.46	(70.93)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	302.07	134.31	167.76	134.31	B6755

1026	52574115	52574115 Cell Phone - Customer Accounting	1,058.19	(1,911.46)	2,969.65	(1,911.46)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,770.89	(131.32)	4,902.21	(131.32)	B6758
1026	52574200	52574200 Data Lines - Admin & General	80.07	10.85	69.22	10.85	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	963.80	(353.50)	1,317.30	(353.50)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	22.93	(3.94)	26.87	(3.94)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(347.42)	347.42	(347.42)	B6758
1026		Total: Telecommunication expenses	15,084.67	(514.33)	15,599.00	(514.33)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(10.82)	10.82	(10.82)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	377.02	(2.18)	379.20	(2.18)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	166.64	13.02	153.62	13.02	B6758
1026	52566016	52566016 Postage - Admin & General	-	(314.06)	314.06	(314.06)	B6758
1026	52566700	52566700 Printing	53.79	(126.52)	180.31	(126.52)	B6758
1026		Total: Postage, printing and stationary	597.45	(440.56)	1,038.01	(440.56)	
1026	52526100	52526100 Credit Line Fees Interco	2,883.01	(580.90)	3,463.91	(580.90)	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	21.73	(344.34)	366.07	(344.34)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,124.87	(1,002.54)	2,127.41	(1,002.54)	B6758
1026	52571500	52571500 Software Licenses	(24,376.17)	(34,499.81)	10,123.64	(34,499.81)	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(152.95)	152.95	(152.95)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,292.49	828.34	464.15	828.34	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	244.14	178.24	65.90	178.24	B6757
1026	52582016	52582016 Uniforms - Admin & General	357.55	(2,469.87)	2,827.42	(2,469.87)	B6757
1026		Total: Office supplies and services	(18,452.38)	(38,043.83)	19,591.45	(38,043.83)	
1026	52503000	52503000 Advertising	-	(406.94)	406.94	(406.94)	B6608
1026		Total: Advertising & marketing expenses	-	(406.94)	406.94	(406.94)	
1026	52534000	52534000 Employee Expenses	(1,923.88)	(16,314.09)	14,390.21	(16,314.09)	B6758
1026	52534200	52534200 Conferences & Registration	-	(325.90)	325.90	(325.90)	B6758
1026	52535000	52535000 Meals Deductible	364.59	(3,949.50)	4,314.09	(3,949.50)	B6758
1026	52567000	52567000 Relocation Expenses	-	2,221.76	(2,221.76)	2,221.76	B6758
1026		Total: Employee related expense travel & entertainme	(1,559.29)	(18,367.73)	16,808.44	(18,367.73)	
1026	52001100	52001100 M & S Oper - Source of Supply	1,341.74	1,341.74	-	1,341.74	B6201
1026	52001200	52001200 M & S Oper - Pumping	2,287.34	2,171.89	115.45	2,171.89	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,042.92	563.79	5,479.13	563.79	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	11,830.08	11,830.08	-	11,830.08	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,523.46	1,563.12	960.34	1,563.12	B6207
1026	52001600	52001600 M & S Oper - Admin & General	9,864.71	3,901.04	5,963.67	3,901.04	B6208
1026	52501200	52501200 Misc Oper - Pumping	-	(937.17)	937.17	(937.17)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	118.30	118.30	-	118.30	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,670.16	1,670.16	-	1,670.16	B6755
1026	52501600	52501600 Misc Oper - Admin & General	20,090.02	26,854.94	(6,764.92)	26,854.94	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(561.73)	561.73	(561.73)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(2,750.00)	2,750.00	(2,750.00)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	1,634.82	1,634.82	-	1,634.82	B6758
1026	52515000	52515000 Community Relations - Events	-	(4,173.41)	4,173.41	(4,173.41)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,598.73	1,387.15	3,211.58	1,387.15	B6758
1026	52548100	52548100 Hiring Costs	-	(197.53)	197.53	(197.53)	B6758
1026	52554500	52554500 Lab Supplies	1,015.38	(294.63)	1,310.01	(294.63)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(16,609.85)	16,609.85	(16,609.85)	B6758
1026	52568000	52568000 Research & Development	1,319.77	92.42	1,227.35	92.42	B6758
1026	52585000	52585000 Discounts Available	(3,798.16)	(1,430.32)	(2,367.84)	(1,430.32)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	8.56	(23.24)	31.80	(23.24)	B6758
1026		Total: Miscellaneous expenses	60,547.83	26,151.57	34,396.26	26,151.57	
1026	54110016	54110016 Rents-Real Property - Admin & General	(169.65)	(97.08)	(72.57)	(97.08)	B6418
1026	54140011	54140011 Rents-Equipment - Source of Supply	26.45	26.45	-	26.45	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	8,604.72	5,413.54	3,191.18	5,413.54	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	-	24.17	-	B6428
1026		Total: Rents	8,485.69	5,342.91	3,142.78	5,342.91	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	479.60	479.60	-	479.60	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	2,278.04	1,651.79	626.25	1,651.79	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	(209.29)	209.29	(209.29)	B6502
1026	55000100	55000100 Transportation Capitalized Credits	(13,715.50)	1,469.90	(15,185.40)	1,469.90	B6508
1026	55010100	55010100 Transportation Lease Costs	3,038.73	1,023.02	2,015.71	1,023.02	B6508
1026	55010200	55010200 Transportation Lease Fuel	12,956.40	(100.71)	13,057.11	(100.71)	B6508
1026	55010300	55010300 Transportation Lease Maint	42,682.78	2,550.87	40,131.91	2,550.87	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(331.76)	331.76	(331.76)	B6508
1026		Total: Transportation	47,720.05	6,533.42	41,186.63	6,533.42	
1026		Total: Operating supplies and services	207,200.59	33,661.07	173,539.52	33,661.07	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	33,183.33	12,865.98	20,317.35	12,865.98	B6707
1026		Total: Uncollectible accounts expense	33,183.33	12,865.98	20,317.35	12,865.98	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	30.01	(30.01)	30.01	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	17,828.52	9,379.22	8,449.30	9,379.22	B6757
1026	52514906	52514906 Customer Education - Bill Inserts	-	(2,796.86)	2,796.86	(2,796.86)	B6758
1026	52520000	52520000 Collection Agencies	(139.24)	(11,936.63)	11,797.39	(11,936.63)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(11,620.75)	11,620.75	(11,620.75)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(28,284.18)	28,284.18	(28,284.18)	B6757
1026		Total: Customer accounting, other	17,689.28	(45,229.19)	62,918.47	(45,229.19)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,312.96	(879.14)	32,192.10	(879.14)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,942.04)	3,529.02	(5,471.06)	3,529.02	B6588
1026	55730000	55730000 Insurance Other	445.10	(495.62)	940.72	(495.62)	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	51,911.50	(2,865.75)	54,777.25	(2,865.75)	
1026	62002100	62002100 M&S Maint - Source of Supply	1,573.61	1,555.51	18.10	1,555.51	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,559.72	1,887.14	3,672.58	1,887.14	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,257.82	1,149.41	108.41	1,149.41	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	18,319.65	10,042.11	8,277.54	10,042.11	B6206
1026	62002600	62002600 M&S Maint - Admin & General	43.35	37.35	6.00	37.35	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	(4,882.03)	4,882.03	(4,882.03)	B6752
1026	62502200	62502200 Misc Maint - Pumping	50.00	(3,512.87)	3,562.87	(3,512.87)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	319.00	(5,514.02)	5,833.02	(5,514.02)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	495.20	(1,689.80)	2,185.00	(1,689.80)	B6756

1026	62502600	62502600 Misc Maint - Admin & General	60,161.47	42,600.02	17,561.45	42,600.02	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	39,751.78	39,036.55	715.23	39,036.55	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	150.00	(10,400.00)	10,550.00	(10,400.00)	B6756
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	2,236.39	394.48	1,841.91	394.48	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	4,866.66	4,084.05	782.61	4,084.05	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	861.62	(3,892.66)	4,754.28	(3,892.66)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	37,064.76	20,680.17	16,384.59	20,680.17	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	-	(1,941.09)	1,941.09	(1,941.09)	B6358
1026		Total: Maintenance supplies and services	172,711.03	89,634.32	83,076.71	89,634.32	
1026	88101000	88101000 Capital Movements - UP	55,539.28	(2,768,387.18)	2,823,926.46	(2,768,387.18)	B6758
1026	88106000	88106000 Capital Movements - CCNC	357,283.40	633,001.05	(275,717.65)	633,001.05	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,502,815.20	4,913,037.67	(3,410,222.47)	4,913,037.67	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(453.80)	24,956.12	(25,409.92)	24,956.12	B6758
1026	88252100	88252100 Capital Movements - ADV NT	80,687.84	64,589.43	16,098.41	64,589.43	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(15,181.92)	(57,860.92)	42,679.00	(57,860.92)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(213,771.96)	(191,778.59)	(21,993.37)	(191,778.59)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	161,794.34	189,785.70	(27,991.36)	189,785.70	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	56,637.17	(525,048.68)	581,685.85	(525,048.68)	B6758
1026	88257100	88257100 Capital Movements - RWIP	1,028,506.64	1,802,897.51	(774,390.87)	1,802,897.51	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	41,787.75	52,015.56	(10,227.81)	52,015.56	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(3,454.60)	(9,683.46)	6,228.86	(9,683.46)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(17,371.79)	81,583.23	(98,955.02)	81,583.23	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	14,293.24	(81,166.51)	95,459.75	(81,166.51)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,049,110.79)	(4,127,940.93)	1,078,830.14	(4,127,940.93)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,949,618.08	200,184.70	1,749,433.38	200,184.70	
1026	68011000	68011000 Depreciation Exp - UPIS General	772,273.49	69,139.60	703,133.89	69,139.60	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,461.85)	(680.96)	(4,780.89)	(680.96)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(17,991.14)	571.66	(18,562.80)	571.66	B403
1026		Total: Depreciation	748,820.50	69,030.30	679,790.20	69,030.30	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,067.77	(230.91)	4,298.68	(230.91)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	4,159.91	(230.91)	4,390.82	(230.91)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	54,433.79	5,625.00	48,808.79	5,625.00	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(452.12)	(108.60)	(343.52)	(108.60)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,309.57)	(0.26)	(2,309.31)	(0.26)	B403
1026		Total: Removal costs, net	51,672.10	5,516.14	46,155.96	5,516.14	
1026		Total: Depreciation and amortization	804,652.51	74,315.53	730,336.98	74,315.53	
1026	69011000	69011000 FIT - Current	(19,612.00)	(216,481.00)	196,869.00	(216,481.00)	B40910
1026		Total: Current federal income taxes - operating	(19,612.00)	(216,481.00)	196,869.00	(216,481.00)	
1026	69021000	69021000 SIT - Current	(624.00)	(68,712.00)	68,088.00	(68,712.00)	B40911
1026		Total: Current state income taxes - operating	(624.00)	(68,712.00)	68,088.00	(68,712.00)	
1026		Total: Current income taxes - operating	(20,236.00)	(285,193.00)	264,957.00	(285,193.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	3,209.21	116.46	3,092.75	116.46	B41010
1026	69065000	69065000 Deferred FIT - Other	150,133.00	140,400.00	9,733.00	140,400.00	B41010
1026		Total: Deferred federal income tax expense	153,342.21	140,516.46	12,825.75	140,516.46	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	1,696.87	38.54	1,658.33	38.54	B41011
1026	69073500	69073500 Deferred SIT - Other	44,609.00	43,195.00	1,414.00	43,195.00	B41011
1026		Total: Deferred state income tax expense	46,305.87	43,233.54	3,072.33	43,233.54	
1026		Total: Deferred taxes	199,648.08	183,750.00	15,898.08	183,750.00	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	173,257.50	(101,233.58)	274,491.08	(101,233.58)	
1026	68520000	68520000 Property Taxes	302,357.37	(2,211.71)	304,569.08	(2,211.71)	B40811
1026	68532000	68532000 FUTA	82.27	9.73	72.54	9.73	B40812
1026	68532100	68532100 FUTA Cap Credits	(42.25)	(21.25)	(21.00)	(21.25)	B40812
1026	68533000	68533000 FICA	47,598.76	(2,889.84)	50,488.60	(2,889.84)	B40812
1026	68533100	68533100 FICA Cap Credits	(14,034.50)	1,302.89	(15,337.39)	1,302.89	B40812
1026	68535000	68535000 SUTA	34.28	(1.28)	35.56	(1.28)	B40812
1026	68535100	68535100 SUTA Cap Credits	(17.61)	(7.11)	(10.50)	(7.11)	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	-	18,113.18	-	B40810
1026		Total: General taxes	437,255.92	12,757.43	424,498.49	12,757.43	
1026		Total: Operating expenses, net	3,364,784.01	186,024.08	3,178,759.93	186,024.08	
1026		Total: Operating Income (loss)	(768,339.19)	256,686.70	(1,025,025.89)	256,686.70	
1026	70510000	70510000 AFUDC - Equity	(9,829.49)	13,644.56	(23,474.05)	13,644.56	B420
1026		Total: Allowance for funds used during construction	(9,829.49)	13,644.56	(23,474.05)	13,644.56	
1026	71511000	71511000 M&J Revenues	(14,736.00)	(8,764.00)	(5,972.00)	(8,764.00)	B415
1026	71521000	71521000 M&J Expenses	3,457.85	(569.42)	4,027.27	(569.42)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	(37,478.88)	(39,669.20)	2,190.32	(39,669.20)	B426
1026		Total: Other miscellaneous income	(48,757.03)	(49,002.62)	245.59	(49,002.62)	
1026		Total: Other Income	(58,586.52)	(35,358.06)	(23,228.46)	(35,358.06)	
1026	75840000	75840000 Lobbying Expenses	15,466.56	15,059.95	406.61	15,059.95	B426
1026		Total: Other miscellaneous deductions	15,466.56	15,059.95	406.61	15,059.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	1,829.00	1,949.00	(120.00)	1,949.00	B40920
1026		Total: Current federal income taxes - non-operating	1,829.00	1,949.00	(120.00)	1,949.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	624.00	667.00	(43.00)	667.00	B40920
1026		Total: Current state income taxes - non-operating	624.00	667.00	(43.00)	667.00	
1026		Total: Other Deductions	17,919.56	17,675.95	243.61	17,675.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	274,225.99	27,266.68	246,959.31	27,266.68	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,332.86	101.19	1,231.67	101.19	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	315,134.86	27,367.87	287,766.99	27,367.87	
1026	81315000	81315000 Interest Short Term Debt Intercompany	22,313.77	(4,215.27)	26,529.04	(4,215.27)	B4272
1026		Total: Interest on short-term debt	22,313.77	(4,215.27)	26,529.04	(4,215.27)	
1026	85000000	85000000 AFUDC Debt	(10,851.94)	15,063.74	(25,915.68)	15,063.74	B420
1026		Total: Allowance for borrowed funds used during cons	(10,851.94)	15,063.74	(25,915.68)	15,063.74	

1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,607.54	224.17	5,383.37	224.17	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(810.67)	2,119.33	(810.67)	B428
1026		Total: Amortization of debt expense	7,104.38	(586.58)	7,690.96	(586.58)	
1026		Total: Interest Charges	333,701.07	37,629.76	296,071.31	37,629.76	
1026		Total: Other Income (Expenses)	293,034.11	19,947.65	273,086.46	19,947.65	
1026		Total: Income (loss) before income taxes	(475,305.08)	276,634.35	(751,939.43)	276,634.35	
1026		Total: Net income (loss)	(475,305.08)	276,634.35	(751,939.43)	276,634.35	
1026		Total: Net Income Available to common stockholders	(475,305.08)	276,634.35	(751,939.43)	276,634.35	
1026		Total: PROFIT & LOSS STATEMENT	(475,305.08)	276,634.35	(751,939.43)	276,634.35	

Tennessee American Water Company
Trial Balance as of May 31, 2020

Company Code	Account Number	Description	May 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,710,342.42)	23,976.68	(1,734,319.10)	23,976.68	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(350,675.74)	(65,567.11)	(285,108.63)	(65,567.11)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(100,827.92)	11,753.36	(112,581.28)	11,753.36	B4611
1026		Total: Water revenues - residential	(2,161,846.08)	(29,837.07)	(2,132,009.01)	(29,837.07)	
1026	40121000	40121000 Commercial Sales Billed	(1,094,219.62)	203,777.00	(1,297,996.62)	203,777.00	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(224,682.38)	(11,256.18)	(213,426.20)	(11,256.18)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(64,890.40)	(20,714.35)	(44,176.05)	(20,714.35)	B4612
1026		Total: Water revenues - commercial	(1,383,792.40)	171,806.47	(1,555,598.87)	171,806.47	
1026	40131000	40131000 Industrial Sales Billed	(295,557.24)	49,332.88	(344,890.12)	49,332.88	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(60,653.06)	(3,987.57)	(56,665.49)	(3,987.57)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(14,396.47)	16,269.36	(30,665.83)	16,269.36	B4613
1026		Total: Water revenues - industrial	(370,606.77)	61,614.67	(432,221.44)	61,614.67	
1026	40145000	40145000 Private Fire Billed	(209,773.25)	(50,707.25)	(159,066.00)	(50,707.25)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(56,937.62)	5,601.70	(62,539.32)	5,601.70	B4622
1026		Total: Water revenues - private fire	(266,710.87)	(45,105.55)	(221,605.32)	(45,105.55)	
1026	40151000	40151000 Public Authority Billed	(185,980.57)	83,622.32	(269,602.89)	83,622.32	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(38,281.99)	6,024.57	(44,306.56)	6,024.57	B4614
1026	40152000	40152000 Public Authority Unbilled	(11,835.95)	173.44	(12,009.39)	173.44	B4614
1026		Total: Water revenues - public authority	(236,098.51)	89,820.33	(325,918.84)	89,820.33	
1026	40161000	40161000 Sales for Resale Billed	(84,221.61)	32,037.10	(116,258.71)	32,037.10	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(17,282.27)	1,819.04	(19,101.31)	1,819.04	B466
1026	40162000	40162000 Sales for Resale Unbilled	(10,145.09)	(28,048.04)	17,902.95	(28,048.04)	B466
1026		Total: Water revenues - sales for resale	(111,648.97)	5,808.10	(117,457.07)	5,808.10	
1026	40171000	40171000 Misc Sales Billed	-	910.33	(910.33)	910.33	B474
1026	40189900	40189900 Other Water Revenue	125,773.24	(43,528.82)	169,302.06	(43,528.82)	B474
1026		Total: Water revenues - other	125,773.24	(42,618.49)	168,391.73	(42,618.49)	
1026		Total: Water revenues	(4,404,930.36)	211,488.46	(4,616,418.82)	211,488.46	
1026	40310100	40310100 Other Revenue - Late Payment Charge	363.51	29,638.44	(29,274.93)	29,638.44	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,340.00)	580.00	(2,920.00)	580.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,455.00)	7,395.00	(26,850.00)	7,395.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,352.44)	0.84	(1,353.28)	0.84	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(5,594.00)	11,431.00	(17,025.00)	11,431.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	25.00	(25.00)	25.00	B471
1026		Total: Other revenues	(45,090.89)	48,570.28	(93,661.17)	48,570.28	
1026		Total: Operating revenues	(4,450,021.25)	260,058.74	(4,710,079.99)	260,058.74	
1026	51010000	51010000 Purchased Water	1,613.69	(385.20)	1,998.89	(385.20)	B6101
1026		Total: Purchased water	1,613.69	(385.20)	1,998.89	(385.20)	
1026	51510011	51510011 Purchased Power - Source of Supply	473.44	161.97	311.47	161.97	B6151
1026	51510012	51510012 Purchased Power - Pumping	167,158.39	(35,140.22)	202,298.61	(35,140.22)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,544.41	2,028.78	7,515.63	2,028.78	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,538.93	(558.16)	2,097.09	(558.16)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	46,134.04	14,355.27	31,778.77	14,355.27	B6158
1026	51520000	51520000 Fuel for Power Production	173.79	173.79	-	173.79	B6161
1026		Total: Fuel and power	225,023.00	(18,978.57)	244,001.57	(18,978.57)	
1026	51800000	51800000 Chemicals	103,538.16	32,891.11	70,647.05	32,891.11	B6183
1026		Total: Chemicals	103,538.16	32,891.11	70,647.05	32,891.11	
1026	51110000	51110000 Waste Disposal	36,424.38	10,793.43	25,630.95	10,793.43	B6753
1026		Total: Waste disposal	36,424.38	10,793.43	25,630.95	10,793.43	
1026		Total: Production costs	366,599.23	24,320.77	342,278.46	24,320.77	
1026	50100000	50100000 Labor Natural Account	203,145.59	(1,868.45)	205,014.04	(1,868.45)	B6018
1026	50100001	50100001 Labor Expense Accrual	12,821.80	(14,433.60)	27,255.40	(14,433.60)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	31.50	31.50	-	31.50	B6011
1026	50101200	50101200 Labor Oper Pumping	114,017.84	7,680.50	106,337.34	7,680.50	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,505.82	(246.16)	17,751.98	(246.16)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(823.12)	823.12	(823.12)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	33,219.63	(18,797.12)	52,016.75	(18,797.12)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	42,213.34	(1,636.56)	43,849.90	(1,636.56)	B6017
1026	50101600	50101600 Labor Oper Admin & General	101,257.18	(2,693.58)	103,950.76	(2,693.58)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	(1,527.60)	1,527.60	(1,527.60)	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	208.34	(208.34)	208.34	B6012
1026	50102200	50102200 Labor Maint Pumping	(442.19)	(588.39)	146.20	(588.39)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(131.93)	(137.48)	5.55	(137.48)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,368.44	(3,091.38)	9,459.82	(3,091.38)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,659.28	(9,643.68)	25,302.96	(9,643.68)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	20,737.81	5,958.26	14,779.55	5,958.26	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	35,023.93	13,108.07	21,915.86	13,108.07	B6016
1026	50109900	50109900 Labor Capitalized Credits	(208,710.69)	2,058.95	(210,769.64)	2,058.95	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	33,859.18	(18,000.80)	51,859.98	(18,000.80)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,013.74	2,078.07	4,935.67	2,078.07	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	552.01	(789.75)	1,341.76	(789.75)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(28.13)	28.13	(28.13)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	347.20	(559.26)	906.46	(559.26)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	176.19	(318.91)	495.10	(318.91)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,766.20	196.83	1,569.37	196.83	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	712.52	366.07	346.45	366.07	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	-	(3,449.90)	3,449.90	(3,449.90)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,394.69	(2,654.63)	5,049.32	(2,654.63)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	724.73	(4,117.64)	4,842.37	(4,117.64)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(33,810.89)	18,049.09	(51,859.98)	18,049.09	B6018
1026	50171000	50171000 Annual Performance Plan	36,947.36	16,990.89	19,956.47	16,990.89	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,699.60)	45.01	(6,744.61)	45.01	B6018
1026		Total: Salaries and wages	436,700.68	(18,634.56)	455,335.24	(18,634.56)	

1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,111.56)	638.03	(6,749.59)	638.03	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,696.00)	(33,694.00)	30,998.00	(33,694.00)	B6048
1026		Total: Pension expense	6,713.44	(27,737.97)	34,451.41	(27,737.97)	
1026	50510000	50510000 PBOP Expense	5,075.20	(41.95)	5,117.15	(41.95)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(5,262.73)	(2,321.27)	(2,941.46)	(2,321.27)	B6048
1026	50550000	50550000 Group Insurance Expense	143,230.94	(590.64)	143,821.58	(590.64)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(55,763.87)	(2,980.97)	(52,782.90)	(2,980.97)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(99,842.00)	(16,220.00)	(83,622.00)	(16,220.00)	B6048
1026		Total: Group insurance expense	(12,562.46)	(22,154.83)	9,592.37	(22,154.83)	
1026	50421000	50421000 401k Expense	17,975.73	(959.93)	18,935.66	(959.93)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,817.82)	270.57	(7,088.39)	270.57	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,570.99	(1,687.26)	28,258.25	(1,687.26)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,351.15)	664.17	(10,015.32)	664.17	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,057.82	(110.83)	2,168.65	(110.83)	B6048
1026	50424000	50424000 DC Restoration Expense	303.29	303.29	-	303.29	B6048
1026	50426000	50426000 Retiree Medical Expense	2,434.89	(1,482.37)	3,917.26	(1,482.37)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(805.45)	538.36	(1,343.81)	538.36	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	400.00	400.00	-	400.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,450.00	(4,226.13)	5,676.13	(4,226.13)	B6048
1026	50451000	50451000 Employee Awards	-	(194.70)	194.70	(194.70)	B6048
1026	50452000	50452000 Employee Physical Exams	221.56	116.78	104.78	116.78	B6048
1026	50456000	50456000 Tuition Aid	-	(2,040.00)	2,040.00	(2,040.00)	B6048
1026	50457000	50457000 Training	-	(972.24)	972.24	(972.24)	B6048
1026		Total: Other benefits	34,439.86	(9,380.29)	43,820.15	(9,380.29)	
1026		Total: Employee-related costs	465,291.52	(77,907.65)	543,199.17	(77,907.65)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	242,537.43	(35,616.54)	278,153.97	(35,616.54)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,090.98	(204.72)	14,295.70	(204.72)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,978.66	(2,782.26)	40,760.92	(2,782.26)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	14,443.01	(18,212.20)	32,655.21	(18,212.20)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	91,748.67	27,835.92	63,912.75	27,835.92	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	43,872.15	24,613.29	19,258.86	24,613.29	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,069.40	(5,166.35)	22,235.75	(5,166.35)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	9,326.75	2,107.87	7,218.88	2,107.87	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	25,347.48	(12,362.72)	37,710.20	(12,362.72)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,448.49	(9,206.23)	45,654.72	(9,206.23)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,752.82	(6,505.65)	22,258.47	(6,505.65)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,888.05	6,545.45	(4,657.40)	6,545.45	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,190.10	(601.46)	1,791.56	(601.46)	B6348
1026		Total: Service Company Costs	551,693.99	(29,555.60)	581,249.59	(29,555.60)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	3,000.00	4,000.00	(1,000.00)	4,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	3,082.18	1,284.08	1,798.10	1,284.08	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	461.69	216.97	244.72	216.97	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	28,780.97	25,760.10	3,020.87	25,760.10	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(42.89)	42.89	(42.89)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,259.37	160.81	11,098.56	160.81	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	31.84	31.84	-	31.84	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	876.08	(602.24)	1,478.32	(602.24)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	8,089.00	440.67	7,648.33	440.67	B6328
1026	53155000	53155000 Contract Services - Legal	1,696.90	(35,422.85)	37,119.75	(35,422.85)	B6338
1026		Total: Contracted services	57,278.03	(4,173.51)	61,451.54	(4,173.51)	
1026	52532013	52532013 Electricity - Water Treatment	2,185.72	684.53	1,501.19	684.53	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,019.28	(482.65)	1,501.93	(482.65)	B6755
1026	52532016	52532016 Electricity - Admin & General	155.32	59.03	96.29	59.03	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	347.23	(415.07)	762.30	(415.07)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(37.13)	37.13	(37.13)	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	60.01	1.01	59.00	1.01	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.10	12.10	-	12.10	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	42.92	23.75	19.17	23.75	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	276.61	237.44	39.17	237.44	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.69	84.53	(75.84)	84.53	B6758
1026	52550015	52550015 Janitorial - Customer Accounting	70.79	70.79	-	70.79	B6757
1026	52550016	52550016 Janitorial - Admin & General	8,599.88	4,882.75	3,717.13	4,882.75	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,746.10	-	2,746.10	-	B6751
1026	52571016	52571016 Security Service - Admin & General	229.92	(465.38)	695.30	(465.38)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	118.30	27.30	91.00	27.30	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(357.19)	357.19	(357.19)	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	122.00	122.00	-	122.00	B6757
1026	52578016	52578016 Trash Removal - Admin & General	339.10	339.10	-	339.10	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(7.94)	(104.94)	97.00	(104.94)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	168.88	57.44	111.44	57.44	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	44.37	452.81	44.37	B6758
1026		Total: Building Maintenance and Services	16,992.09	4,783.78	12,208.31	4,783.78	
1026	52574011	52574011 Telephone - Source of Supply	-	(346.00)	346.00	(346.00)	B6751
1026	52574013	52574013 Telephone - Water Treatment	788.48	(205.66)	994.14	(205.66)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	644.81	(252.77)	897.58	(252.77)	B6755
1026	52574016	52574016 Telephone - Admin & General	6,059.80	(922.96)	6,982.76	(922.96)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	266.07	104.59	161.48	104.59	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	303.00	52.20	250.80	52.20	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	320.67	22.31	298.36	22.31	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	2,541.53	(1,479.57)	4,021.10	(1,479.57)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,604.56	32.85	4,571.71	32.85	B6758
1026	52574200	52574200 Data Lines - Admin & General	81.21	9.74	71.47	9.74	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,114.74	114.43	1,000.31	114.43	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	26.53	6.13	20.40	6.13	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(347.42)	347.42	(347.42)	B6758
1026		Total: Telecommunication expenses	16,751.40	(3,212.13)	19,963.53	(3,212.13)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(390.12)	390.12	(390.12)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(383.61)	(231.54)	(152.07)	(231.54)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	607.56	(91.36)	698.92	(91.36)	B6758

1026	52566016	52566016 Postage - Admin & General	80.60	(402.09)	482.69	(402.09)	B6758
1026	52566700	52566700 Printing	1,327.51	1,303.74	23.77	1,303.74	B6758
1026		Total: Postage, printing and stationary	1,632.06	188.63	1,443.43	188.63	
1026	52526100	52526100 Credit Line Fees Interco	2,769.95	(596.85)	3,366.80	(596.85)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(26.11)	26.11	(26.11)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(29.49)	29.49	(29.49)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	363.57	42.67	320.90	42.67	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	71.35	71.35	-	71.35	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	763.04	298.17	464.87	298.17	B6758
1026	52571500	52571500 Software Licenses	13,786.08	5,815.61	7,970.47	5,815.61	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	(20.00)	20.00	(20.00)	B6751
1026	52582012	52582012 Uniforms - Pumping	174.80	(756.00)	930.80	(756.00)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,400.37	1,015.38	384.99	1,015.38	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	641.76	422.25	219.51	422.25	B6757
1026	52582016	52582016 Uniforms - Admin & General	701.77	474.90	226.87	474.90	B6757
1026		Total: Office supplies and services	20,672.69	6,711.88	13,960.81	6,711.88	
1026	52503000	52503000 Advertising	-	(1,670.69)	1,670.69	(1,670.69)	B6608
1026		Total: Advertising & marketing expenses	-	(1,670.69)	1,670.69	(1,670.69)	
1026	52534000	52534000 Employee Expenses	2,772.87	3,788.81	(1,015.94)	3,788.81	B6758
1026	52534200	52534200 Conferences & Registration	649.00	(481.00)	1,130.00	(481.00)	B6758
1026	52535000	52535000 Meals Deductible	209.48	(1,612.18)	1,821.66	(1,612.18)	B6758
1026	52567000	52567000 Relocation Expenses	10,968.64	6,204.35	4,764.29	6,204.35	B6758
1026		Total: Employee related expense travel & entertainme	14,599.99	7,899.98	6,700.01	7,899.98	
1026	52001100	52001100 M & S Oper - Source of Supply	2,029.93	2,029.93	-	2,029.93	B6201
1026	52001200	52001200 M & S Oper - Pumping	6,165.54	5,476.51	689.03	5,476.51	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,090.34	637.01	5,453.33	637.01	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	1,407.43	1,308.26	99.17	1,308.26	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	865.50	424.18	441.32	424.18	B6207
1026	52001600	52001600 M & S Oper - Admin & General	16,773.90	12,745.10	4,028.80	12,745.10	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	(118.30)	(118.30)	-	(118.30)	B6753
1026	52501600	52501600 Misc Oper - Admin & General	2,247.27	(36,071.41)	38,318.68	(36,071.41)	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	(52.30)	52.30	(52.30)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(3,251.18)	3,251.18	(3,251.18)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(5,500.00)	5,500.00	(5,500.00)	B6758
1026	52514700	52514700 Community Partnerships	16,300.00	10,303.50	5,996.50	10,303.50	B6758
1026	52514900	52514900 Customer Education	3,290.29	2,703.07	587.22	2,703.07	B6758
1026	52514905	52514905 Customer Education Communication - Printed	1,676.60	1,676.60	-	1,676.60	B6758
1026	52514909	52514909 Customer Education - Video & Photo	1,500.00	1,500.00	-	1,500.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(2,013.05)	2,013.05	(2,013.05)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,213.73	(123.11)	3,336.84	(123.11)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	4,930.31	(67,671.65)	72,601.96	(67,671.65)	B6758
1026	52554500	52554500 Lab Supplies	1,751.89	(1,258.38)	3,010.27	(1,258.38)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(16,858.27)	16,858.27	(16,858.27)	B6758
1026	52564000	52564000 Penalties Nondeductible	-	(736.92)	736.92	(736.92)	B6758
1026	52568000	52568000 Research & Development	1,319.77	(161.83)	1,481.60	(161.83)	B6758
1026	52579000	52579000 Trustee Fees	65.45	65.45	-	65.45	B6758
1026	52585000	52585000 Discounts Available	(9,454.93)	(7,933.37)	(1,521.56)	(7,933.37)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	227.87	238.47	(10.60)	238.47	B6758
1026		Total: Miscellaneous expenses	60,282.59	(102,641.69)	162,924.28	(102,641.69)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	(273.12)	273.12	(273.12)	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(185.61)	(78.14)	(107.47)	(78.14)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,850.10	1,768.51	81.59	1,768.51	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	(354.57)	354.57	(354.57)	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	(291.96)	316.13	(291.96)	B6428
1026		Total: Rents	1,688.66	770.72	917.94	770.72	
1026	55000016	55000016 Transportation Oper - Admin & General	252.06	36.95	215.11	36.95	B6508
1026	55000022	55000022 Transportation Maint - Pumping	118.70	(63.24)	181.94	(63.24)	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(598.69)	598.69	(598.69)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(9.00)	9.00	(9.00)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(18,334.67)	180.74	(18,515.41)	180.74	B6508
1026	55010100	55010100 Transportation Lease Costs	15,598.64	18,182.36	(2,583.72)	18,182.36	B6508
1026	55010200	55010200 Transportation Lease Fuel	13,611.79	(4,905.25)	18,517.04	(4,905.25)	B6508
1026	55010300	55010300 Transportation Lease Maint	17,867.56	(10,735.35)	28,602.91	(10,735.35)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(273.18)	273.18	(273.18)	B6508
1026		Total: Transportation	29,114.08	1,815.34	27,298.74	1,815.34	
1026		Total: Operating supplies and services	219,011.59	(89,527.69)	308,539.28	(89,527.69)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	44,861.74	(124.40)	44,986.14	(124.40)	B6707
1026		Total: Uncollectible accounts expense	44,861.74	(124.40)	44,986.14	(124.40)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(807.76)	807.76	(807.76)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,400.46	(1,532.29)	8,932.75	(1,532.29)	B6757
1026	52520000	52520000 Collection Agencies	-	(47,339.17)	47,339.17	(47,339.17)	B6757
1026	52542015	52542015 Forms - Customer Accounting	(169.65)	(10,665.79)	10,496.14	(10,665.79)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	(15.43)	15.43	(15.43)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(30,924.46)	30,924.46	(30,924.46)	B6757
1026		Total: Customer accounting, other	7,230.81	(91,284.90)	98,515.71	(91,284.90)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,764.44	(291.15)	32,055.59	(291.15)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,182.65)	4,488.16	(6,670.81)	4,488.16	B6588
1026	55730000	55730000 Insurance Other	445.10	4.38	440.72	4.38	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,122.37	(818.62)	52,940.99	(818.62)	
1026	62002200	62002200 M&S Maint - Pumping	5,062.65	1,638.27	3,424.38	1,638.27	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	752.89	(725.71)	1,478.60	(725.71)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	52,034.05	26,435.14	25,598.91	26,435.14	B6206
1026	62002600	62002600 M&S Maint - Admin & General	321.15	284.56	36.59	284.56	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	4,865.70	(4,865.70)	4,865.70	B6752
1026	62502200	62502200 Misc Maint - Pumping	2,081.49	2,081.49	-	2,081.49	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(3,639.00)	3,639.00	(3,639.00)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,313.67	(3,196.82)	4,510.49	(3,196.82)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	22,191.99	6,387.07	15,804.92	6,387.07	B6758

1026	62520700	62520700 Misc Maint Paving/Backfill	62,885.74	9,448.79	53,436.95	9,448.79	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,835.00	2,835.00	-	2,835.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	1,727.20	1,727.20	-	1,727.20	B6312
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	3,484.47	92.76	3,391.71	92.76	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,833.00	5,030.94	(3,197.94)	5,030.94	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	8,194.94	(25,323.92)	33,518.86	(25,323.92)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	-	(7,595.97)	7,595.97	(7,595.97)	B6358
1026		Total: Maintenance supplies and services	164,718.24	20,345.50	144,372.74	20,345.50	
1026	88101000	88101000 Capital Movements - UP	159,185.88	(913,943.51)	1,073,129.39	(913,943.51)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,888,219.70	1,506,865.13	381,354.57	1,506,865.13	B6758
1026	88107000	88107000 Capital Movements - CWIP	(81,358.16)	(1,658,832.39)	1,577,474.23	(1,658,832.39)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	5,783.86	(5,783.86)	5,783.86	B6758
1026	88252100	88252100 Capital Movements - ADV NT	56,419.72	(85,739.23)	142,158.95	(85,739.23)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(268,398.21)	(268,398.21)	-	(268,398.21)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	301,372.95	307,610.95	(6,238.00)	307,610.95	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	572,024.59	357,841.47	214,183.12	357,841.47	B6758
1026	88257100	88257100 Capital Movements - RWIP	290,568.95	165,107.82	125,461.13	165,107.82	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(38,958.30)	(10,371.06)	(28,587.24)	(10,371.06)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(31,778.41)	(9,338.41)	(22,440.00)	(9,338.41)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	23,855.74	15,929.90	7,925.84	15,929.90	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,871,154.45)	587,483.68	(3,458,638.13)	587,483.68	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,871,529.49	(244,552.59)	2,116,082.08	(244,552.59)	
1026	68011000	68011000 Depreciation Exp - UPIS General	773,348.70	61,254.07	712,094.63	61,254.07	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,486.15)	(607.47)	(4,878.68)	(607.47)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(17,953.53)	618.47	(18,572.00)	618.47	B403
1026		Total: Depreciation	749,909.02	61,265.07	688,643.95	61,265.07	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	4,621.74	230.92	4,390.82	230.92	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	54,552.98	5,147.33	49,405.65	5,147.33	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(456.14)	(97.14)	(359.00)	(97.14)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,303.65)	7.11	(2,310.76)	7.11	B403
1026		Total: Removal costs, net	51,793.19	5,057.30	46,735.89	5,057.30	
1026		Total: Depreciation and amortization	806,323.95	66,553.29	739,770.66	66,553.29	
1026	69011000	69011000 FIT - Current	54,267.00	(199,954.00)	254,221.00	(199,954.00)	B40910
1026		Total: Current federal income taxes - operating	54,267.00	(199,954.00)	254,221.00	(199,954.00)	
1026	69021000	69021000 SIT - Current	(119.00)	(87,329.00)	87,210.00	(87,329.00)	B40911
1026		Total: Current state income taxes - operating	(119.00)	(87,329.00)	87,210.00	(87,329.00)	
1026		Total: Current income taxes - operating	54,148.00	(287,283.00)	341,431.00	(287,283.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	3,209.21	116.46	3,092.75	116.46	B41010
1026	69065000	69065000 Deferred FIT - Other	147,523.00	138,297.00	9,226.00	138,297.00	B41010
1026		Total: Deferred federal income tax expense	150,732.21	138,413.46	12,318.75	138,413.46	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	1,696.87	38.54	1,658.33	38.54	B41011
1026	69073500	69073500 Deferred SIT - Other	68,147.00	66,733.00	1,414.00	66,733.00	B41011
1026		Total: Deferred state income tax expense	69,843.87	66,771.54	3,072.33	66,771.54	
1026		Total: Deferred taxes	220,576.08	205,185.00	15,391.08	205,185.00	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	268,569.50	(81,888.58)	350,458.08	(81,888.58)	
1026	68520000	68520000 Property Taxes	302,357.37	161,000.62	141,356.75	161,000.62	B40811
1026	68532000	68532000 FUTA	7.38	(15.09)	22.47	(15.09)	B40812
1026	68532100	68532100 FUTA Cap Credits	(2.22)	0.78	(3.00)	0.78	B40812
1026	68533000	68533000 FICA	49,546.39	(4,273.24)	53,819.63	(4,273.24)	B40812
1026	68533100	68533100 FICA Cap Credits	(17,350.93)	1,363.59	(18,714.52)	1,363.59	B40812
1026	68535000	68535000 SUTA	3.08	(8.16)	11.24	(8.16)	B40812
1026	68535100	68535100 SUTA Cap Credits	(0.92)	0.58	(1.50)	0.58	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	-	18,113.18	-	B40810
1026		Total: General taxes	435,837.75	174,645.08	261,192.67	174,645.08	
1026		Total: Operating expenses, net	3,382,260.69	(85,242.80)	3,467,503.49	(85,242.80)	
1026		Total: Operating Income (loss)	(1,067,760.56)	174,815.94	(1,242,576.50)	174,815.94	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	(11,714.17)	(11,714.17)	-	(11,714.17)	B426
1026		Total: Gain/Loss on sale of assets	(11,714.17)	(11,714.17)	-	(11,714.17)	
1026	70510000	70510000 AFUDC - Equity	(7,930.43)	17,075.08	(25,005.51)	17,075.08	B420
1026		Total: Allowance for funds used during construction	(7,930.43)	17,075.08	(25,005.51)	17,075.08	
1026	71511000	71511000 M&J Revenues	(18,404.65)	(10,414.65)	(7,990.00)	(10,414.65)	B415
1026	71521000	71521000 M&J Expenses	3,282.37	2,389.58	892.79	2,389.58	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	20,009.92	11,607.07	8,402.85	11,607.07	B426
1026		Total: Other miscellaneous income	4,887.64	3,582.00	1,305.64	3,582.00	
1026		Total: Other Income	(14,756.96)	8,942.91	(23,699.87)	8,942.91	
1026	75840000	75840000 Lobbying Expenses	466.56	59.95	406.61	59.95	B426
1026		Total: Other miscellaneous deductions	466.56	59.95	406.61	59.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	392.00	709.00	(317.00)	709.00	B40920
1026		Total: Current federal income taxes - non-operating	392.00	709.00	(317.00)	709.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	119.00	232.00	(113.00)	232.00	B40920
1026		Total: Current state income taxes - non-operating	119.00	232.00	(113.00)	232.00	
1026		Total: Other Deductions	977.56	1,000.95	(23.39)	1,000.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.34	25,333.32	253,876.02	25,333.32	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	78.73	1,264.03	78.73	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.11	25,412.05	294,716.06	25,412.05	
1026	81315000	81315000 Interest Short Term Debt Intercompany	9,905.90	(17,815.50)	27,721.40	(17,815.50)	B4272
1026		Total: Interest on short-term debt	9,905.90	(17,815.50)	27,721.40	(17,815.50)	
1026	85000000	85000000 AFUDC Debt	(8,755.28)	18,851.18	(27,606.46)	18,851.18	B420
1026		Total: Allowance for borrowed funds used during cons	(8,755.28)	18,851.18	(27,606.46)	18,851.18	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428

1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,676.59	239.80	5,436.79	239.80	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	777.37	531.29	777.37	B428
1026		Total: Amortization of debt expense	7,173.43	1,017.09	6,156.34	1,017.09	
1026		Total: Interest Charges	328,452.16	27,464.82	300,987.34	27,464.82	
1026		Total: Other Income (Expenses)	314,672.76	37,408.68	277,264.08	37,408.68	
1026		Total: Income (loss) before income taxes	(753,087.80)	212,224.62	(965,312.42)	212,224.62	
1026		Total: Net income (loss)	(753,087.80)	212,224.62	(965,312.42)	212,224.62	
1026		Total: Net Income Available to common stockholders	(753,087.80)	212,224.62	(965,312.42)	212,224.62	
1026		Total: PROFIT & LOSS STATEMENT	(753,087.80)	212,224.62	(965,312.42)	212,224.62	

Tennessee American Water Company
Trial Balance as of June 30, 2020

Company Code	Account Number	Description	June 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,855,914.53)	12,653.40	(1,868,567.93)	12,653.40	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(381,403.21)	(73,955.15)	(307,448.06)	(73,955.15)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(27,468.28)	(36,340.59)	8,872.31	(36,340.59)	B4611
1026		Total: Water revenues - residential	(2,264,786.02)	(97,642.34)	(2,167,143.68)	(97,642.34)	
1026	40121000	40121000 Commercial Sales Billed	(1,194,306.39)	104,636.94	(1,298,943.33)	104,636.94	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(245,033.51)	(31,542.91)	(213,490.60)	(31,542.91)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	6,628.52	(32,219.75)	38,848.27	(32,219.75)	B4612
1026		Total: Water revenues - commercial	(1,432,711.38)	40,874.28	(1,473,585.66)	40,874.28	
1026	40131000	40131000 Industrial Sales Billed	(281,017.36)	73,693.73	(354,711.09)	73,693.73	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(57,663.99)	615.07	(58,279.06)	615.07	B4613
1026	40132000	40132000 Industiral Sales Unbilled	1,742.52	(9,903.40)	11,645.92	(9,903.40)	B4613
1026		Total: Water revenues - industrial	(336,938.83)	64,405.40	(401,344.23)	64,405.40	
1026	40145000	40145000 Private Fire Billed	(209,041.40)	5,653.52	(214,694.92)	5,653.52	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(40,582.50)	(43,850.39)	3,267.89	(43,850.39)	B4622
1026		Total: Water revenues - private fire	(249,623.90)	(38,196.87)	(211,427.03)	(38,196.87)	
1026	40151000	40151000 Public Authority Billed	(274,207.97)	13,729.59	(287,937.56)	13,729.59	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(56,451.89)	(9,064.91)	(47,386.98)	(9,064.91)	B4614
1026	40152000	40152000 Public Authority Unbilled	347.67	10,754.34	(10,406.67)	10,754.34	B4614
1026		Total: Water revenues - public authority	(330,312.19)	15,419.02	(345,731.21)	15,419.02	
1026	40161000	40161000 Sales for Resale Billed	(87,908.52)	(33,529.21)	(54,379.31)	(33,529.21)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(18,038.83)	(9,104.31)	(8,934.52)	(9,104.31)	B466
1026	40162000	40162000 Sales for Resale Unbilled	6,575.64	51,962.91	(45,387.27)	51,962.91	B466
1026		Total: Water revenues - sales for resale	(99,371.71)	9,329.39	(108,701.10)	9,329.39	
1026	40171000	40171000 Misc Sales Billed	-	767.99	(767.99)	767.99	B474
1026	40189900	40189900 Other Water Revenue	356,556.77	180,374.55	176,182.22	180,374.55	B474
1026		Total: Water revenues - other	356,556.77	181,142.54	175,414.23	181,142.54	
1026		Total: Water revenues	(4,357,187.26)	175,331.42	(4,532,518.68)	175,331.42	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(178,465.13)	(148,827.49)	(29,637.64)	(148,827.49)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(1,520.00)	1,020.00	(2,540.00)	1,020.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,485.00)	3,980.00	(23,465.00)	3,980.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,475.81)	94.40	(1,570.21)	94.40	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	224.00	18,269.00	(18,045.00)	18,269.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	50.00	50.00	-	50.00	B471
1026		Total: Other revenues	(217,384.90)	(125,914.09)	(91,470.81)	(125,914.09)	
1026		Total: Operating revenues	(4,574,572.16)	49,417.33	(4,623,989.49)	49,417.33	
1026	51010000	51010000 Purchased Water	1,712.88	(23.09)	1,735.97	(23.09)	B6101
1026		Total: Purchased water	1,712.88	(23.09)	1,735.97	(23.09)	
1026	51510011	51510011 Purchased Power - Source of Supply	544.72	170.99	373.73	170.99	B6151
1026	51510012	51510012 Purchased Power - Pumping	168,049.16	(30,043.41)	198,092.57	(30,043.41)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	2,174.52	(3,029.45)	5,203.97	(3,029.45)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,870.66	178.20	1,692.46	178.20	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(333,236.17)	(364,984.80)	31,748.63	(364,984.80)	B6158
1026	51520000	51520000 Fuel for Power Production	231.60	231.60	-	231.60	B6161
1026		Total: Fuel and power	(160,365.51)	(397,476.87)	237,111.36	(397,476.87)	
1026	51800000	51800000 Chemicals	84,296.44	15,413.77	68,882.67	15,413.77	B6183
1026		Total: Chemicals	84,296.44	15,413.77	68,882.67	15,413.77	
1026	51110000	51110000 Waste Disposal	30,865.95	15,287.48	15,578.47	15,287.48	B6753
1026		Total: Waste disposal	30,865.95	15,287.48	15,578.47	15,287.48	
1026		Total: Production costs	(43,490.24)	(366,798.71)	323,308.47	(366,798.71)	
1026	50100000	50100000 Labor Natural Account	222,825.33	(18,041.95)	240,867.28	(18,041.95)	B6018
1026	50100001	50100001 Labor Expense Accrual	55,436.32	52,551.80	2,884.52	52,551.80	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	94,151.46	1,976.13	92,175.33	1,976.13	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,155.79	1,732.91	15,422.88	1,732.91	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(1,416.04)	1,416.04	(1,416.04)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	37,401.88	(1,925.28)	39,327.16	(1,925.28)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	39,175.65	7,177.07	31,998.58	7,177.07	B6017
1026	50101600	50101600 Labor Oper Admin & General	104,637.90	31,367.53	73,270.37	31,367.53	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	305.52	(305.52)	305.52	B6038
1026	50102100	50102100 Labor Maint Source of Supply	226.32	(175.73)	402.05	(175.73)	B6012
1026	50102200	50102200 Labor Maint Pumping	(133.55)	(112.43)	(21.12)	(112.43)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	311.10	(564.71)	875.81	(564.71)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	5,377.95	(2,575.42)	7,953.37	(2,575.42)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,158.02	2,624.96	17,533.06	2,624.96	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,416.72	9,469.77	9,946.95	9,469.77	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	18,544.15	6,635.71	11,908.44	6,635.71	B6016
1026	50109900	50109900 Labor Capitalized Credits	(207,288.44)	(33,414.59)	(173,873.85)	(33,414.59)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	52,804.17	8,557.21	44,246.96	8,557.21	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	3,595.14	(674.80)	4,269.94	(674.80)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	703.96	(802.87)	1,506.83	(802.87)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(42.56)	42.56	(42.56)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,187.79	2,420.20	767.59	2,420.20	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(494.45)	494.45	(494.45)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,243.02	(673.04)	2,916.06	(673.04)	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	998.16	(265.35)	1,263.51	(265.35)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,200.40	(4,549.54)	5,749.94	(4,549.54)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,697.65	(1,439.08)	3,136.73	(1,439.08)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,164.97	2,993.64	171.33	2,993.64	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(52,804.17)	(8,838.33)	(43,965.84)	(8,838.33)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(585.66)	585.66	(585.66)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,201.68	29.52	1,172.16	29.52	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	690.39	0.49	689.90	0.49	B6013

1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	402.24	402.24	-	402.24	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(343.35)	343.35	(343.35)	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	585.66	(585.66)	585.66	B6018
1026	50171000	50171000 Annual Performance Plan	36,947.41	(3,683.10)	40,630.51	(3,683.10)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,591.74)	(3,096.87)	(3,494.87)	(3,096.87)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	9,809.62	2,056.13	7,753.49	2,056.13	B6018
1026		Total: Salaries and wages	486,647.29	47,171.34	439,475.95	47,171.34	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,476.30)	(1,015.68)	(5,460.62)	(1,015.68)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(920.00)	(31,918.00)	30,998.00	(31,918.00)	B6048
1026		Total: Pension expense	8,124.70	(27,615.68)	35,740.38	(27,615.68)	
1026	50510000	50510000 PBOP Expense	5,304.60	1,385.39	3,919.21	1,385.39	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(5,591.98)	(3,669.85)	(1,922.13)	(3,669.85)	B6048
1026	50550000	50550000 Group Insurance Expense	146,811.95	19,140.93	127,671.02	19,140.93	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,703.19)	(9,899.74)	(43,803.45)	(9,899.74)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(90,230.00)	(6,608.00)	(83,622.00)	(6,608.00)	B6048
1026		Total: Group insurance expense	2,591.38	348.73	2,242.65	348.73	
1026	50421000	50421000 401k Expense	10,458.50	(7,417.95)	17,876.45	(7,417.95)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,808.98)	(584.45)	(6,224.53)	(584.45)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,305.60	(984.84)	25,290.44	(984.84)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,523.30)	(940.94)	(8,582.36)	(940.94)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	303.29	303.29	-	303.29	B6048
1026	50426000	50426000 Retiree Medical Expense	2,968.98	(556.77)	3,525.75	(556.77)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(794.08)	256.97	(1,051.05)	256.97	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,050.00	(2,931.50)	3,981.50	(2,931.50)	B6048
1026	50451000	50451000 Employee Awards	122.34	25.30	97.04	25.30	B6048
1026	50452000	50452000 Employee Physical Exams	682.81	420.28	262.53	420.28	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	8,250.00	7,000.00	1,250.00	7,000.00	B6048
1026		Total: Other benefits	31,015.16	(5,410.61)	36,425.77	(5,410.61)	
1026		Total: Employee-related costs	528,378.53	14,493.78	513,884.75	14,493.78	
1026	53401000	53401000 AWWSC Services - Labor OPEX	325,674.73	10,467.06	315,207.67	10,467.06	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,860.99	1,271.35	12,589.64	1,271.35	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,676.91	8,744.69	32,932.22	8,744.69	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	15,814.79	811.77	15,003.02	811.77	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	74,979.99	22,454.12	52,525.87	22,454.12	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	68,627.61	32,283.21	36,344.40	32,283.21	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,462.61	(536.26)	17,998.87	(536.26)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	11,294.57	(1,059.60)	12,354.17	(1,059.60)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	20,069.75	(1,979.23)	22,048.98	(1,979.23)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	35,071.54	(10,423.89)	45,495.43	(10,423.89)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	16,017.30	(3,752.04)	19,769.34	(3,752.04)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,948.43	3,994.59	(2,046.16)	3,994.59	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(10,178.61)	10,178.61	(10,178.61)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	575.15	7,199.84	(6,624.69)	7,199.84	B6348
1026		Total: Service Company Costs	643,074.37	59,297.00	583,777.37	59,297.00	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	23,000.00	19,600.00	3,400.00	19,600.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	552.32	(1,397.50)	1,949.82	(1,397.50)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	488.09	488.09	-	488.09	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	25,034.43	22,193.56	2,840.87	22,193.56	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	13,921.25	15,550.81	(1,629.56)	15,550.81	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	(31.84)	4,349.31	(4,381.15)	4,349.31	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	726.08	426.08	300.00	426.08	B6353
1026	53153000	53153000 Contract Services - Accounting	-	(490.91)	490.91	(490.91)	B6328
1026	53154000	53154000 Contract Services - Audit Fees	747.00	(11,036.33)	11,783.33	(11,036.33)	B6328
1026	53155000	53155000 Contract Services - Legal	(54,708.55)	(101,019.18)	46,310.63	(101,019.18)	B6338
1026		Total: Contracted services	9,728.78	(51,336.07)	61,064.85	(51,336.07)	
1026	52532013	52532013 Electricity - Water Treatment	5,351.77	3,494.74	1,857.03	3,494.74	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,074.71	(101.48)	2,176.19	(101.48)	B6755
1026	52532016	52532016 Electricity - Admin & General	78.69	(173.03)	251.72	(173.03)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	13,899.98	6,811.95	7,088.03	6,811.95	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,190.00	940.00	250.00	940.00	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	42.48	42.48	-	42.48	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.53	7.53	-	7.53	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	849.72	825.60	24.12	825.60	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	188.58	(37.74)	226.32	(37.74)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	18.32	75.72	(57.40)	75.72	B6758
1026	52550013	52550013 Janitorial - Water Treatment	60.14	60.14	-	60.14	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	4,494.83	1,198.37	3,296.46	1,198.37	B6758
1026	52571011	52571011 Security Service - Source of Supply	(13.42)	(2,759.52)	2,746.10	(2,759.52)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	229.92	229.92	-	229.92	B6755
1026	52571016	52571016 Security Service - Admin & General	1,364.61	1,103.46	261.15	1,103.46	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	236.60	145.60	91.00	145.60	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	218.32	22.31	196.01	22.31	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	(65.00)	65.00	(65.00)	B6757
1026	52578016	52578016 Trash Removal - Admin & General	234.04	78.04	156.00	78.04	B6758
1026	52583011	52583011 Water & WW - Source of Supply	728.96	728.96	-	728.96	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(39.36)	(5.61)	(33.75)	(5.61)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	138.39	(1.41)	139.80	(1.41)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	(824.89)	1,322.07	(824.89)	B6758
1026		Total: Building Maintenance and Services	31,851.99	11,796.14	20,055.85	11,796.14	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	804.08	(275.68)	1,079.76	(275.68)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	624.60	(32.24)	656.84	(32.24)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,590.71	524.52	5,066.19	524.52	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	233.88	(272.34)	506.22	(272.34)	B6751

1026	52574113	52574113 Cell Phone - Water Treatment	548.50	238.73	309.77	238.73	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	373.92	61.53	312.39	61.53	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,245.91	(3,009.02)	4,254.93	(3,009.02)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	8,520.60	3,916.28	4,604.32	3,916.28	B6758
1026	52574200	52574200 Data Lines - Admin & General	80.72	10.51	70.21	10.51	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,908.16	579.87	1,328.29	579.87	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	1,454.77	1,429.71	25.06	1,429.71	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(347.42)	347.42	(347.42)	B6758
1026		Total: Telecommunication expenses	21,385.85	2,824.45	18,561.40	2,824.45	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	927.90	876.19	51.71	876.19	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	52.96	(225.15)	278.11	(225.15)	B6758
1026	52566016	52566016 Postage - Admin & General	32.45	(63.11)	95.56	(63.11)	B6758
1026	52566700	52566700 Printing	183.14	(1,540.27)	1,723.41	(1,540.27)	B6758
1026		Total: Postage, printing and stationary	1,196.45	(952.34)	2,148.79	(952.34)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(456.69)	456.69	(456.69)	B6758
1026	52512500	52512500 Books & Publications	-	(1,594.37)	1,594.37	(1,594.37)	B6758
1026	52526100	52526100 Credit Line Fees Interco	1,694.59	(1,249.76)	2,944.35	(1,249.76)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	219.17	219.17	-	219.17	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(51.18)	51.18	(51.18)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	296.60	14.41	282.19	14.41	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	5,445.72	4,527.62	918.10	4,527.62	B6758
1026	52571500	52571500 Software Licenses	15,806.17	5,889.92	9,916.25	5,889.92	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	20.00	(20.00)	20.00	B6751
1026	52582012	52582012 Uniforms - Pumping	503.38	(251.95)	755.33	(251.95)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	699.75	424.85	274.90	424.85	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	848.88	(191.35)	1,040.23	(191.35)	B6757
1026	52582016	52582016 Uniforms - Admin & General	8.86	148.13	(139.27)	148.13	B6757
1026		Total: Office supplies and services	25,523.12	7,448.80	18,074.32	7,448.80	
1026	52503000	52503000 Advertising	-	(300.88)	300.88	(300.88)	B6608
1026		Total: Advertising & marketing expenses	-	(300.88)	300.88	(300.88)	
1026	52534000	52534000 Employee Expenses	3,684.03	1,385.82	2,298.21	1,385.82	B6758
1026	52534200	52534200 Conferences & Registration	54,279.81	53,904.81	375.00	53,904.81	B6758
1026	52535000	52535000 Meals Deductible	936.47	571.43	365.04	571.43	B6758
1026	52567000	52567000 Relocation Expenses	(4,825.92)	(49,099.72)	44,273.80	(49,099.72)	B6758
1026		Total: Employee related expense travel & entertainme	54,074.39	6,762.34	47,312.05	6,762.34	
1026	52001100	52001100 M & S Oper - Source of Supply	(73.70)	(900.14)	826.44	(900.14)	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(58.30)	58.30	(58.30)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,976.49	(44.00)	6,020.49	(44.00)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,618.12	2,981.07	637.05	2,981.07	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	776.88	(1,832.97)	2,609.85	(1,832.97)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	19,641.47	18,278.74	1,362.73	18,278.74	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	2,742.25	2,742.25	-	2,742.25	B6751
1026	52501200	52501200 Misc Oper - Pumping	10.73	10.74	(0.01)	10.74	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	-	-	-	B6753
1026	52501600	52501600 Misc Oper - Admin & General	(48,283.66)	(44,482.68)	(3,800.98)	(44,482.68)	B6758
1026	52513200	52513200 Business Development	-	(25.00)	25.00	(25.00)	B6758
1026	52514000	52514000 Charitable Contribution Deductible	600.00	(1,900.00)	2,500.00	(1,900.00)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	500.00	426.70	73.30	426.70	B6758
1026	52514900	52514900 Customer Education	5,215.88	5,215.88	-	5,215.88	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(777.86)	777.86	(777.86)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	(553.04)	553.04	(553.04)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,508.73	576.29	2,932.44	576.29	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	508.02	508.02	-	508.02	B6758
1026	52554500	52554500 Lab Supplies	2,170.51	454.65	1,715.86	454.65	B6753
1026	52556000	52556000 Lobbying Expenses	-	(818.80)	818.80	(818.80)	B6758
1026	52564000	52564000 Penalties Nondeductible	-	409.40	(409.40)	409.40	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(4,067.13)	(3,379.07)	(688.06)	(3,379.07)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	244.58	241.18	3.40	241.18	B6758
1026		Total: Miscellaneous expenses	(5,591.06)	(22,885.37)	17,294.31	(22,885.37)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	2,721.92	2,247.55	474.37	2,247.55	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	737.44	737.44	-	737.44	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	6,480.06	6,400.21	79.85	6,400.21	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	-	24.17	-	B6428
1026		Total: Rents	9,963.59	9,385.20	578.39	9,385.20	
1026	55000015	55000015 Transportation Oper - Customer Accounting	476.60	(3,431.27)	3,907.87	(3,431.27)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	175.50	175.50	-	175.50	B6508
1026	55000022	55000022 Transportation Maint - Pumping	27.00	(497.18)	524.18	(497.18)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	16.00	16.00	-	16.00	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(543.01)	543.01	(543.01)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	470.44	470.44	-	470.44	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(19,532.94)	(3,806.30)	(15,726.64)	(3,806.30)	B6508
1026	55010100	55010100 Transportation Lease Costs	1,086.94	(582.04)	1,668.98	(582.04)	B6508
1026	55010200	55010200 Transportation Lease Fuel	12,486.87	(1,300.45)	13,787.32	(1,300.45)	B6508
1026	55010300	55010300 Transportation Lease Maint	20,653.55	3,245.60	17,407.95	3,245.60	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(499.62)	499.62	(499.62)	B6508
1026		Total: Transportation	15,859.96	(6,752.33)	22,612.29	(6,752.33)	
1026		Total: Operating supplies and services	163,993.07	(44,010.06)	208,003.13	(44,010.06)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(1,704.47)	124.58	(1,829.05)	124.58	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(1,366.75)	(7,197.18)	5,830.43	(7,197.18)	B6707
1026		Total: Uncollectible accounts expense	(3,071.22)	(7,072.60)	4,001.38	(7,072.60)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(1,725.60)	1,725.60	(1,725.60)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	11,760.60	7,052.51	4,708.09	7,052.51	B6757

1026	52520000	52520000 Collection Agencies	-	(14,930.97)	14,930.97	(14,930.97)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(9,742.29)	9,742.29	(9,742.29)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(26,548.05)	26,548.05	(26,548.05)	B6757
1026		Total: Customer accounting, other	11,760.60	(45,894.40)	57,655.00	(45,894.40)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,636.98	(708.42)	32,345.40	(708.42)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,236.81)	2,262.75	(4,499.56)	2,262.75	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	51,963.17	(3,438.88)	55,402.05	(3,438.88)	
1026	62002100	62002100 M&S Maint - Source of Supply	938.55	938.55	-	938.55	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,860.17	4,273.94	1,586.23	4,273.94	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	721.03	442.76	278.27	442.76	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	28,644.40	14,501.33	14,143.07	14,501.33	B6206
1026	62002600	62002600 M&S Maint - Admin & General	884.57	754.73	129.84	754.73	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	508.29	508.29	-	508.29	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	85.54	(614.88)	700.42	(614.88)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,266.52	(340.50)	1,607.02	(340.50)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	22,247.43	(1,241.66)	23,489.09	(1,241.66)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	47,445.78	49,179.52	(1,733.74)	49,179.52	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	5,010.00	1,560.00	3,450.00	1,560.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	3,300.00	3,300.00	-	3,300.00	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(4,812.00)	4,812.00	(4,812.00)	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	1,328.00	1,328.00	-	1,328.00	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	7,370.30	6,247.23	1,123.07	6,247.23	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,269.12	(966.02)	2,235.14	(966.02)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	28,742.37	2,894.23	25,848.14	2,894.23	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,488.51	1,031.42	1,457.09	1,031.42	B6358
1026		Total: Maintenance supplies and services	158,110.58	78,984.94	79,125.64	78,984.94	
1026	88101000	88101000 Capital Movements - UP	3,340,419.12	2,897,741.12	442,678.00	2,897,741.12	B6758
1026	88106000	88106000 Capital Movements - CCNC	(2,832,303.76)	(3,622,320.89)	790,017.13	(3,622,320.89)	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,006,747.92	(399,151.15)	2,405,899.07	(399,151.15)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	1,044.75	(1,044.75)	1,044.75	B6758
1026	88252100	88252100 Capital Movements - ADV NT	97,470.62	384,845.62	(287,375.00)	384,845.62	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	2,028.42	102,950.78	(100,922.36)	102,950.78	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(7,200.00)	(218,574.36)	211,374.36	(218,574.36)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	215.15	(1,202,035.65)	1,202,250.80	(1,202,035.65)	B6758
1026	88257100	88257100 Capital Movements - RWIP	159,491.35	1,250,771.12	(1,091,279.77)	1,250,771.12	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(53,200.02)	(42,741.42)	(10,458.60)	(42,741.42)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(61,215.09)	21,733.44	(82,948.53)	21,733.44	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	54,893.28	119,483.57	(64,590.29)	119,483.57	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,707,346.99)	706,253.07	(3,413,600.06)	706,253.07	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,510,718.86	(314,438.93)	1,825,157.79	(314,438.93)	
1026	68011000	68011000 Depreciation Exp - UPIS General	821,433.04	105,685.94	715,747.10	105,685.94	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	109,690.59	109,690.59	-	109,690.59	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,520.36)	(621.49)	(4,898.87)	(621.49)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(17,988.60)	602.07	(18,590.67)	602.07	B403
1026		Total: Depreciation	907,614.67	215,357.11	692,257.56	215,357.11	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.14	-	92.14	-	B4071
1026		Total: Amortization	4,621.74	230.92	4,390.82	230.92	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	55,040.07	5,495.16	49,544.91	5,495.16	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(461.65)	(99.47)	(362.18)	(99.47)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,309.17)	4.38	(2,313.55)	4.38	B403
1026		Total: Removal costs, net	52,269.25	5,400.07	46,869.18	5,400.07	
1026		Total: Depreciation and amortization	964,505.66	220,988.10	743,517.56	220,988.10	
1026	69011000	69011000 FIT - Current	201,610.00	289,101.00	(87,491.00)	289,101.00	B40910
1026		Total: Current federal income taxes - operating	201,610.00	289,101.00	(87,491.00)	289,101.00	
1026	69021000	69021000 SIT - Current	45,562.00	61,187.00	(15,625.00)	61,187.00	B40911
1026		Total: Current state income taxes - operating	45,562.00	61,187.00	(15,625.00)	61,187.00	
1026		Total: Current income taxes - operating	247,172.00	350,288.00	(103,116.00)	350,288.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	232,332.00	(136,232.00)	368,564.00	(136,232.00)	B41010
1026		Total: Deferred federal income tax expense	(202,881.79)	(574,538.54)	371,656.75	(574,538.54)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	107,301.00	(8,613.00)	115,914.00	(8,613.00)	B41011
1026		Total: Deferred state income tax expense	78,518.87	(39,053.46)	117,572.33	(39,053.46)	
1026		Total: Deferred taxes	(124,362.92)	(613,592.00)	489,229.08	(613,592.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	116,654.50	(263,094.58)	379,749.08	(263,094.58)	
1026	68520000	68520000 Property Taxes	(87,332.20)	(389,689.57)	302,357.37	(389,689.57)	B40811
1026	68532000	68532000 FUTA	-	(13.27)	13.27	(13.27)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	9.81	(9.81)	9.81	B40812
1026	68533000	68533000 FICA	54,160.36	6,879.88	47,280.48	6,879.88	B40812
1026	68533100	68533100 FICA Cap Credits	(18,945.06)	(3,701.18)	(15,243.88)	(3,701.18)	B40812
1026	68535000	68535000 SUTA	-	(6.64)	6.64	(6.64)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	4.91	(4.91)	4.91	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	30,164.42	13,576.00	16,588.42	13,576.00	B40813
1026	68545000	68545000 Utility Reg Assessment	18,113.18	-	18,113.18	-	B40810
1026		Total: General taxes	49,160.70	(369,940.06)	419,100.76	(369,940.06)	
1026		Total: Operating expenses, net	2,641,039.72	(726,485.47)	3,367,525.19	(726,485.47)	
1026		Total: Operating Income (loss)	(1,933,532.44)	(677,068.14)	(1,256,464.30)	(677,068.14)	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426

1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(19,597.19)	33,743.96	(53,341.15)	33,743.96	B420
1026		Total: Allowance for funds used during construction	(19,597.19)	33,743.96	(53,341.15)	33,743.96	
1026	71511000	71511000 M&J Revenues	(6,504.01)	(2,500.01)	(4,004.00)	(2,500.01)	B415
1026	71521000	71521000 M&J Expenses	6,540.60	3,844.97	2,695.63	3,844.97	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	11,421.24	25,516.62	(14,095.38)	25,516.62	B426
1026		Total: Other miscellaneous income	11,457.83	26,861.58	(15,403.75)	26,861.58	
1026		Total: Other Income	(8,139.36)	60,605.54	(68,744.90)	60,605.54	
1026	75840000	75840000 Lobbying Expenses	466.56	59.95	406.61	59.95	B426
1026		Total: Other miscellaneous deductions	466.56	59.95	406.61	59.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(545.00)	(2,595.00)	2,050.00	(2,595.00)	B40920
1026		Total: Current federal income taxes - non-operating	(545.00)	(2,595.00)	2,050.00	(2,595.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(241.00)	(981.00)	740.00	(981.00)	B40920
1026		Total: Current state income taxes - non-operating	(241.00)	(981.00)	740.00	(981.00)	
1026		Total: Other Deductions	(319.44)	(3,516.05)	3,196.61	(3,516.05)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.35	11,500.00	267,709.35	11,500.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.12	11,522.85	308,605.27	11,522.85	
1026	81315000	81315000 Interest Short Term Debt Intercompany	55,521.01	41,973.31	13,547.70	41,973.31	B4272
1026		Total: Interest on short-term debt	55,521.01	41,973.31	13,547.70	41,973.31	
1026	81500000	81500000 Interest Other	(52,228.88)	(52,228.88)	-	(52,228.88)	B4275
1026		Total: Other interest expense	(52,228.88)	(52,228.88)	-	(52,228.88)	
1026	85000000	85000000 AFUDC Debt	(10,856.67)	19,097.98	(29,954.65)	19,097.98	B420
1026		Total: Allowance for borrowed funds used during cons	(10,856.67)	19,097.98	(29,954.65)	19,097.98	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	141.60	5,531.74	141.60	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	124.87	7,045.31	124.87	
1026		Total: Interest Charges	319,733.76	20,490.13	299,243.63	20,490.13	
1026		Total: Other Income (Expenses)	311,274.96	77,579.62	233,695.34	77,579.62	
1026		Total: Income (loss) before income taxes	(1,622,257.48)	(599,488.52)	(1,022,768.96)	(599,488.52)	
1026		Total: Net income (loss)	(1,622,257.48)	(599,488.52)	(1,022,768.96)	(599,488.52)	
1026		Total: Net Income Available to common stockholders	(1,622,257.48)	(599,488.52)	(1,022,768.96)	(599,488.52)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,375,423.40	275,084.68	1,100,338.72	275,084.68	B438
1026		Total: Common Dividends	1,375,423.40	275,084.68	1,100,338.72	275,084.68	
1026		Total: PROFIT & LOSS STATEMENT	(246,834.08)	(324,403.84)	77,569.76	(324,403.84)	

Tennessee American Water Company
Trial Balance as of July 31, 2020

Company Code	Account Number	Description	July 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,083,666.24)	(150,976.24)	(1,932,690.00)	(150,976.24)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(428,095.62)	(110,027.30)	(318,068.32)	(110,027.30)	B4611
1026	40112000	40112000 Residential Sales Unbilled	50,801.21	67,417.64	(16,616.43)	67,417.64	B4611
1026		Total: Water revenues - residential	(2,460,960.65)	(193,585.90)	(2,267,374.75)	(193,585.90)	
1026	40121000	40121000 Commercial Sales Billed	(1,378,662.64)	(18,858.00)	(1,359,804.64)	(18,858.00)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(283,068.80)	(59,609.19)	(223,459.61)	(59,609.19)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(7,677.36)	80,655.84	(88,333.20)	80,655.84	B4612
1026		Total: Water revenues - commercial	(1,669,408.80)	2,188.65	(1,671,597.45)	2,188.65	
1026	40131000	40131000 Industrial Sales Billed	(326,814.29)	(61,512.07)	(265,302.22)	(61,512.07)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(67,062.33)	(23,473.20)	(43,589.13)	(23,473.20)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(4,748.48)	106,387.90	(111,136.38)	106,387.90	B4613
1026		Total: Water revenues - industrial	(398,625.10)	21,402.63	(420,027.73)	21,402.63	
1026	40145000	40145000 Private Fire Billed	(210,528.08)	(4,883.47)	(205,644.61)	(4,883.47)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(93,024.17)	(35,839.09)	(57,185.08)	(35,839.09)	B4622
1026	40146000	40146000 Private Fire Unbilled	736.40	736.40	-	736.40	B4622
1026		Total: Water revenues - private fire	(302,815.85)	(39,986.16)	(262,829.69)	(39,986.16)	
1026	40151000	40151000 Public Authority Billed	(267,041.56)	22,344.03	(289,385.59)	22,344.03	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(54,831.01)	(7,169.47)	(47,661.54)	(7,169.47)	B4614
1026	40152000	40152000 Public Authority Unbilled	830.09	25,934.92	(25,104.83)	25,934.92	B4614
1026		Total: Water revenues - public authority	(321,042.48)	41,109.48	(362,151.96)	41,109.48	
1026	40161000	40161000 Sales for Resale Billed	(95,980.00)	(46,076.92)	(49,903.08)	(46,076.92)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(19,695.11)	(11,496.04)	(8,199.07)	(11,496.04)	B466
1026	40162000	40162000 Sales for Resale Unbilled	5,418.56	53,115.89	(47,697.33)	53,115.89	B466
1026		Total: Water revenues - sales for resale	(110,256.55)	(4,457.07)	(105,799.48)	(4,457.07)	
1026	40171000	40171000 Misc Sales Billed	-	764.26	(764.26)	764.26	B474
1026	40189900	40189900 Other Water Revenue	779,889.53	602,651.59	177,237.94	602,651.59	B474
1026		Total: Water revenues - other	779,889.53	603,415.85	176,473.68	603,415.85	
1026		Total: Water revenues	(4,483,219.90)	430,087.48	(4,913,307.38)	430,087.48	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(46,640.72)	(9,253.88)	(37,386.84)	(9,253.88)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(1,340.00)	2,180.00	(3,520.00)	2,180.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,940.00)	4,268.58	(25,208.58)	4,268.58	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,419.39)	35.72	(1,455.11)	35.72	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-	18,750.00	(18,750.00)	18,750.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	51.42	(51.42)	51.42	B471
1026		Total: Other revenues	(87,053.07)	15,531.84	(102,584.91)	15,531.84	
1026		Total: Operating revenues	(4,570,272.97)	445,619.32	(5,015,892.29)	445,619.32	
1026	51010000	51010000 Purchased Water	1,671.09	(4,083.88)	5,754.97	(4,083.88)	B6101
1026		Total: Purchased water	1,671.09	(4,083.88)	5,754.97	(4,083.88)	
1026	51510011	51510011 Purchased Power - Source of Supply	432.13	(3.36)	435.49	(3.36)	B6151
1026	51510012	51510012 Purchased Power - Pumping	241,536.31	14,366.95	227,169.36	14,366.95	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,070.93	(1,139.40)	7,210.33	(1,139.40)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,134.53	279.40	1,855.13	279.40	B6155
1026	51510016	51510016 Purchased Power - Admin & General	49,136.05	(2,829.85)	51,965.90	(2,829.85)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	299,309.95	10,673.74	288,636.21	10,673.74	
1026	51800000	51800000 Chemicals	113,053.16	27,626.50	85,426.66	27,626.50	B6183
1026		Total: Chemicals	113,053.16	27,626.50	85,426.66	27,626.50	
1026	51110000	51110000 Waste Disposal	12,751.43	(29,835.11)	42,586.54	(29,835.11)	B6753
1026		Total: Waste disposal	12,751.43	(29,835.11)	42,586.54	(29,835.11)	
1026		Total: Production costs	426,785.63	4,381.25	422,404.38	4,381.25	
1026	50100000	50100000 Labor Natural Account	350,150.93	129,349.83	220,801.10	129,349.83	B6018
1026	50100001	50100001 Labor Expense Accrual	(112,572.44)	(167,725.76)	55,153.32	(167,725.76)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	103,819.76	(362.49)	104,182.25	(362.49)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,977.55	(840.52)	17,818.07	(840.52)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(2,926.68)	2,926.68	(2,926.68)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	40,199.71	(8,379.85)	48,579.56	(8,379.85)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	42,399.41	4,408.39	37,991.02	4,408.39	B6017
1026	50101600	50101600 Labor Oper Admin & General	103,884.70	27,189.11	76,695.59	27,189.11	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	146.20	(146.20)	146.20	B6012
1026	50102200	50102200 Labor Maint Pumping	80.26	(188.90)	269.16	(188.90)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	236.50	213.01	23.49	213.01	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,384.00	(920.23)	7,304.23	(920.23)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,860.02	(3,326.40)	22,186.42	(3,326.40)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	23,748.11	(2,433.45)	26,181.56	(2,433.45)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	1,252.75	(11,141.61)	12,394.36	(11,141.61)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(151,474.06)	42,670.09	(194,144.15)	42,670.09	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	40,681.00	4,450.29	36,230.71	4,450.29	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,336.53	2,819.73	3,516.80	2,819.73	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,474.65	2,173.04	301.61	2,173.04	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(127.80)	127.80	(127.80)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,005.01	(406.08)	1,411.09	(406.08)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	74.84	74.84	-	74.84	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,711.94	2,950.55	761.39	2,950.55	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	180.56	180.56	-	180.56	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	160.28	160.28	-	160.28	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	920.84	120.60	800.24	120.60	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,003.56	(8,244.88)	9,248.44	(8,244.88)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,880.72	(2,118.79)	3,999.51	(2,118.79)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,496.65	2,185.33	1,311.32	2,185.33	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(40,681.00)	(4,450.29)	(36,230.71)	(4,450.29)	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,201.68	29.52	1,172.16	29.52	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	656.76	(73.92)	730.68	(73.92)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	402.24	402.24	-	402.24	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	36,947.18	(1,111.81)	38,058.99	(1,111.81)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(4,741.15)	(838.88)	(3,902.27)	(838.88)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	499,659.49	3,905.27	495,754.22	3,905.27	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,688.56)	1,070.80	(5,759.36)	1,070.80	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,400.00)	(33,398.00)	30,998.00	(33,398.00)	B6048
1026		Total: Pension expense	8,432.44	(27,009.20)	35,441.64	(27,009.20)	
1026	50510000	50510000 PBOP Expense	5,304.60	1,391.95	3,912.65	1,391.95	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(4,035.25)	(2,007.92)	(2,027.33)	(2,007.92)	B6048
1026	50550000	50550000 Group Insurance Expense	154,917.56	(3,648.42)	158,565.98	(3,648.42)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(47,364.19)	5,162.24	(52,526.43)	5,162.24	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	10,582.72	(13,720.15)	24,302.87	(13,720.15)	
1026	50421000	50421000 401k Expense	20,202.44	940.72	19,261.72	940.72	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,368.88)	(223.79)	(6,145.09)	(223.79)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	29,535.16	1,195.49	28,339.67	1,195.49	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,326.51)	485.76	(8,812.27)	485.76	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	(1,271.72)	(1,271.72)	-	(1,271.72)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,653.37	(1,308.29)	3,961.66	(1,308.29)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(572.49)	522.92	(1,095.41)	522.92	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	6,421.12	500.92	5,920.20	500.92	B6048
1026	50451000	50451000 Employee Awards	145.46	145.46	-	145.46	B6048
1026	50452000	50452000 Employee Physical Exams	269.57	23.76	245.81	23.76	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	1,020.00	(295.00)	1,315.00	(295.00)	B6048
1026		Total: Other benefits	43,707.52	716.23	42,991.29	716.23	
1026		Total: Employee-related costs	562,382.17	(36,107.85)	598,490.02	(36,107.85)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	290,543.19	13,096.88	277,446.31	13,096.88	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,953.20	2,219.57	13,733.63	2,219.57	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	45,781.69	4,282.66	41,499.03	4,282.66	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	36,685.08	12,657.73	24,027.35	12,657.73	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	(35,512.54)	(91,583.70)	56,071.16	(91,583.70)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	(174,471.99)	(186,011.90)	11,539.91	(186,011.90)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,815.52	(10,042.63)	26,858.15	(10,042.63)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	352,794.24	352,794.24	-	352,794.24	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	13,545.64	3,853.33	9,692.31	3,853.33	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	48,281.10	6,550.60	41,730.50	6,550.60	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	81,972.19	37,670.78	44,301.41	37,670.78	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,568.40	672.75	18,895.65	672.75	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,565.78	5,567.65	(3,001.87)	5,567.65	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13,031.59)	13,031.59	(13,031.59)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	909.87	(57.52)	967.39	(57.52)	B6348
1026		Total: Service Company Costs	715,431.37	138,638.85	576,792.52	138,638.85	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	(24,000.00)	(23,500.00)	(500.00)	(23,500.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(416.80)	(1,416.80)	1,000.00	(1,416.80)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	250.36	171.70	78.66	171.70	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,494.72	473.85	3,020.87	473.85	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	47,559.19	(2,964.37)	50,523.56	(2,964.37)	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	(426.08)	726.08	(426.08)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	6,588.00	(200.26)	6,788.26	(200.26)	B6328
1026	53155000	53155000 Contract Services - Legal	94,991.97	39,273.61	55,718.36	39,273.61	B6338
1026		Total: Contracted services	128,767.44	11,411.65	117,355.79	11,411.65	
1026	52532013	52532013 Electricity - Water Treatment	5,193.71	3,158.03	2,035.68	3,158.03	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,285.31	(89.57)	2,374.88	(89.57)	B6755
1026	52532016	52532016 Electricity - Admin & General	161.94	(159.71)	321.65	(159.71)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	8,076.00	8,076.00	-	8,076.00	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(650.00)	650.00	(650.00)	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	217.63	(7,082.37)	7,300.00	(7,082.37)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.61	(1,852.52)	1,862.13	(1,852.52)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	227.94	145.38	82.56	145.38	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	253.94	19.92	234.02	19.92	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	2.15	(36.45)	38.60	(36.45)	B6758
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	7,127.05	3,164.13	3,962.92	3,164.13	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,299.60	(446.50)	2,746.10	(446.50)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	1,720.76	1,720.76	-	1,720.76	B6755
1026	52571016	52571016 Security Service - Admin & General	(1,364.61)	(1,839.07)	474.46	(1,839.07)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	-	(283.41)	283.41	(283.41)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	204.44	108.44	96.00	108.44	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	(1,022.92)	1,022.92	(1,022.92)	B6757
1026	52578016	52578016 Trash Removal - Admin & General	1,330.28	1,234.28	96.00	1,234.28	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	497.24	566.89	(69.65)	566.89	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	173.98	38.60	135.38	38.60	B6755
1026	52583016	52583016 Water & WW - Admin & General	-	(379.21)	379.21	(379.21)	B6758
1026		Total: Building Maintenance and Services	28,416.97	4,390.70	24,026.27	4,390.70	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751

1026	52574013	52574013 Telephone - Water Treatment	849.18	(161.82)	1,011.00	(161.82)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	676.16	(98.59)	774.75	(98.59)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,993.32	972.49	5,020.83	972.49	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	123.87	308.62	(184.75)	308.62	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	609.95	276.92	333.03	276.92	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	411.65	94.89	316.76	94.89	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	2,192.79	(1,894.90)	4,087.69	(1,894.90)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	6,128.28	637.46	5,490.82	637.46	B6758
1026	52574200	52574200 Data Lines - Admin & General	80.37	9.13	71.24	9.13	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2,471.60	1,459.90	1,011.70	1,459.90	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	340.71	314.19	26.52	314.19	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(347.42)	347.42	(347.42)	B6758
1026		Total: Telecommunication expenses	19,877.88	1,570.87	18,307.01	1,570.87	
1026	52562511	52562511 Overnight Shipping - Source of Supply	101.75	101.75	-	101.75	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(229.49)	(161.38)	(68.11)	(161.38)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	554.03	(196.55)	750.58	(196.55)	B6758
1026	52566016	52566016 Postage - Admin & General	147.35	43.79	103.56	43.79	B6758
1026	52566700	52566700 Printing	148.20	(491.23)	639.43	(491.23)	B6758
1026		Total: Postage, printing and stationary	721.84	(703.62)	1,425.46	(703.62)	
1026	52510016	52510016 Bank Service Charges - Admin & General	145.55	145.55	-	145.55	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	2,779.04	(54.26)	2,833.30	(54.26)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	1,249.07	982.03	267.04	982.03	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(1,889.63)	1,889.63	(1,889.63)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	819.37	612.75	206.62	612.75	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	(107.02)	107.02	(107.02)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	652.32	5.01	647.31	5.01	B6758
1026	52571500	52571500 Software Licenses	(4,481.60)	(20,016.43)	15,534.83	(20,016.43)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	545.91	(340.84)	886.75	(340.84)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	3,057.13	2,531.45	525.68	2,531.45	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	1,614.95	(713.45)	2,328.40	(713.45)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,578.12	1,260.93	317.19	1,260.93	B6757
1026		Total: Office supplies and services	7,959.86	(17,583.91)	25,543.77	(17,583.91)	
1026	52503000	52503000 Advertising	-	(1,069.38)	1,069.38	(1,069.38)	B6608
1026		Total: Advertising & marketing expenses	-	(1,069.38)	1,069.38	(1,069.38)	
1026	52534000	52534000 Employee Expenses	184.94	(2,469.39)	2,654.33	(2,469.39)	B6758
1026	52534200	52534200 Conferences & Registration	12,220.22	11,160.22	1,060.00	11,160.22	B6758
1026	52535000	52535000 Meals Deductible	1,184.72	194.57	990.15	194.57	B6758
1026	52567000	52567000 Relocation Expenses	1,805.43	28,034.29	(26,228.86)	28,034.29	B6758
1026		Total: Employee related expense travel & entertainme	15,395.31	36,919.69	(21,524.38)	36,919.69	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(135.33)	135.33	(135.33)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	826.44	(826.44)	826.44	B6201
1026	52001200	52001200 M & S Oper - Pumping	101.59	(446.32)	547.91	(446.32)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,481.07	(51.43)	5,532.50	(51.43)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	5,287.46	4,505.00	782.46	4,505.00	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	44.54	(3,412.57)	3,457.11	(3,412.57)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	9,725.01	6,204.68	3,520.33	6,204.68	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	55.00	55.00	-	55.00	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	-	-	-	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	306.52	306.52	-	306.52	B6755
1026	52501600	52501600 Misc Oper - Admin & General	8,675.99	(23,385.58)	32,061.57	(23,385.58)	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	4,015.00	4,015.00	-	4,015.00	B6758
1026	52514900	52514900 Customer Education	1,540.88	1,540.88	-	1,540.88	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	(139.86)	139.86	(139.86)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,213.73	(953.71)	4,167.44	(953.71)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	27,676.51	27,676.51	-	27,676.51	B6758
1026	52554500	52554500 Lab Supplies	4,849.86	1,181.40	3,668.46	1,181.40	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	-	(1,263.77)	1,263.77	(1,263.77)	B6758
1026	52585000	52585000 Discounts Available	(1,562.98)	(645.34)	(917.64)	(645.34)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	267.73	327.76	(60.03)	327.76	B6758
1026		Total: Miscellaneous expenses	70,997.68	16,246.85	54,750.83	16,246.85	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(2,675.24)	(2,712.45)	37.21	(2,712.45)	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	675.00	675.00	-	675.00	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	3,715.86	3,634.27	81.59	3,634.27	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	(27.40)	51.57	(27.40)	B6428
1026		Total: Rents	1,739.79	1,569.42	170.37	1,569.42	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,746.91	1,746.91	-	1,746.91	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(2,002.55)	2,002.55	(2,002.55)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	170.90	(212.60)	383.50	(212.60)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(118.35)	118.35	(118.35)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	(196.36)	196.36	(196.36)	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(688.66)	688.66	(688.66)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	1,727.03	1,726.53	0.50	1,726.53	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(13,527.71)	3,059.31	(16,587.02)	3,059.31	B6508
1026	55010100	55010100 Transportation Lease Costs	(8,113.38)	9,872.03	(17,985.41)	9,872.03	B6508
1026	55010200	55010200 Transportation Lease Fuel	14,697.55	(1,151.10)	15,848.65	(1,151.10)	B6508
1026	55010300	55010300 Transportation Lease Maint	12,335.73	(5,074.26)	17,409.99	(5,074.26)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	29.90	(61.16)	91.06	(61.16)	B6508

1026		Total: Transportation	9,066.93	6,899.74	2,167.19	6,899.74	
1026		Total: Operating supplies and services	282,943.70	59,652.01	223,291.69	59,652.01	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	43,598.00	(4,060.61)	47,658.61	(4,060.61)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	43,598.00	(4,060.61)	47,658.61	(4,060.61)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(1,338.31)	1,338.31	(1,338.31)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	14,812.40	(7,418.72)	22,231.12	(7,418.72)	B6757
1026	52520000	52520000 Collection Agencies	-	(11,412.76)	11,412.76	(11,412.76)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(9,740.09)	9,740.09	(9,740.09)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	(177.00)	177.00	(177.00)	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(29,264.32)	29,264.32	(29,264.32)	B6757
1026		Total: Customer accounting, other	14,812.40	(59,351.20)	74,163.60	(59,351.20)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,703.76	(442.26)	32,146.02	(442.26)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,575.66)	3,170.06	(4,745.72)	3,170.06	B6588
1026	55730000	55730000 Insurance Other	489.94	49.22	440.72	49.22	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,713.52	(2,242.99)	54,956.51	(2,242.99)	
1026	62002100	62002100 M&S Maint - Source of Supply	304.45	304.45	-	304.45	B6202
1026	62002200	62002200 M&S Maint - Pumping	317.03	(3,600.27)	3,917.30	(3,600.27)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	192.83	(357.24)	550.07	(357.24)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,600.41	(12,701.71)	20,302.12	(12,701.71)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	190.56	(359.93)	550.49	(359.93)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	396.23	(396.23)	396.23	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(100.19)	(2,629.58)	2,529.39	(2,629.58)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	22,053.34	3,905.07	18,148.27	3,905.07	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	30,504.69	20,510.32	9,994.37	20,510.32	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	-	(301.00)	301.00	(301.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	3,454.40	3,454.40	-	3,454.40	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	409.00	(38.02)	447.02	(38.02)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(3,049.41)	3,049.41	(3,049.41)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,846.76	987.67	4,859.09	987.67	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	875.69	(4,037.25)	4,912.94	(4,037.25)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	5,885.15	(473.65)	6,358.80	(473.65)	B6358
1026		Total: Maintenance supplies and services	77,534.12	2,010.08	75,524.04	2,010.08	
1026	88101000	88101000 Capital Movements - UP	968,376.38	962,602.43	5,773.95	962,602.43	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,778,038.91	1,780,078.79	(2,039.88)	1,780,078.79	B6758
1026	88107000	88107000 Capital Movements - CWIP	(125,743.29)	(120,111.20)	(5,632.09)	(120,111.20)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(1,778.53)	(1,778.53)	-	(1,778.53)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	38,031.42	38,031.42	-	38,031.42	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(122,540.97)	(122,540.97)	-	(122,540.97)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	108,533.92	108,533.92	-	108,533.92	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	360,552.83	360,552.83	-	360,552.83	B6758
1026	88257100	88257100 Capital Movements - RWIP	(106,415.57)	(106,415.57)	-	(106,415.57)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(40,622.69)	(40,622.69)	-	(40,622.69)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(12,270.12)	(12,270.12)	-	(12,270.12)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	8,812.00	8,812.00	-	8,812.00	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,852,974.29)	(2,854,872.31)	1,898.02	(2,854,872.31)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,176,200.91	102,919.54	2,073,281.37	102,919.54	
1026	68011000	68011000 Depreciation Exp - UPIS General	776,240.76	59,832.20	716,408.56	59,832.20	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	(39,013.38)	(39,013.38)	-	(39,013.38)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,578.55)	(594.02)	(4,984.53)	(594.02)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,038.70)	189.24	(18,227.94)	189.24	B403
1026		Total: Depreciation	713,610.13	20,414.04	693,196.09	20,414.04	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	55,043.58	5,027.62	50,015.96	5,027.62	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(470.59)	(94.71)	(375.88)	(94.71)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,317.10)	(0.68)	(2,316.42)	(0.68)	B403
1026		Total: Removal costs, net	52,255.89	4,932.23	47,323.66	4,932.23	
1026		Total: Depreciation and amortization	770,395.62	25,485.05	744,910.57	25,485.05	
1026	69011000	69011000 FIT - Current	(48,752.00)	(236,757.00)	188,005.00	(236,757.00)	B40910
1026		Total: Current federal income taxes - operating	(48,752.00)	(236,757.00)	188,005.00	(236,757.00)	
1026	69021000	69021000 SIT - Current	(33,915.00)	(113,458.00)	79,543.00	(113,458.00)	B40911
1026		Total: Current state income taxes - operating	(33,915.00)	(113,458.00)	79,543.00	(113,458.00)	
1026		Total: Current income taxes - operating	(82,667.00)	(350,215.00)	267,548.00	(350,215.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	316,408.00	209,857.00	106,551.00	209,857.00	B41010
1026		Total: Deferred federal income tax expense	(118,805.79)	(228,449.54)	109,643.75	(228,449.54)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	124,198.00	104,434.00	19,764.00	104,434.00	B41011
1026		Total: Deferred state income tax expense	95,415.87	73,993.54	21,422.33	73,993.54	
1026		Total: Deferred taxes	(23,389.92)	(154,456.00)	131,066.08	(154,456.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(112,211.50)	(504,461.58)	392,250.08	(504,461.58)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	19.04	(1.23)	20.27	(1.23)	B40812
1026	68532100	68532100 FUTA Cap Credits	(19.04)	(7.41)	(11.63)	(7.41)	B40812
1026	68533000	68533000 FICA	50,007.15	(2,461.41)	52,468.56	(2,461.41)	B40812
1026	68533100	68533100 FICA Cap Credits	(13,907.81)	2,634.23	(16,542.04)	2,634.23	B40812
1026	68535000	68535000 SUTA	7.94	(2.19)	10.13	(2.19)	B40812
1026	68535100	68535100 SUTA Cap Credits	(7.94)	(2.13)	(5.81)	(2.13)	B40812

1026	68543000	68543000 Other Taxes and Licenses	-	(50,000.00)	50,000.00	(50,000.00)	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	61,692.08	16,588.42	61,692.08	B40813
1026	68545000	68545000 Utility Reg Assessment	19,587.17	1,473.99	18,113.18	1,473.99	B40810
1026		Total: General taxes	434,496.14	11,497.69	422,998.45	11,497.69	
1026		Total: Operating expenses, net	3,268,881.17	(364,559.30)	3,633,440.47	(364,559.30)	
1026		Total: Operating Income (loss)	(1,301,391.80)	81,060.02	(1,382,451.82)	81,060.02	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(14,764.16)	12,198.42	(26,962.58)	12,198.42	B420
1026		Total: Allowance for funds used during construction	(14,764.16)	12,198.42	(26,962.58)	12,198.42	
1026	71511000	71511000 M&J Revenues	(4,780.65)	(688.65)	(4,092.00)	(688.65)	B415
1026	71521000	71521000 M&J Expenses	1,433.20	(641.66)	2,074.86	(641.66)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	6,569.92	(9,008.93)	15,578.85	(9,008.93)	B426
1026		Total: Other miscellaneous income	3,222.47	(10,339.24)	13,561.71	(10,339.24)	
1026		Total: Other Income	(11,541.69)	1,859.18	(13,400.87)	1,859.18	
1026	75840000	75840000 Lobbying Expenses	466.56	59.95	406.61	59.95	B426
1026		Total: Other miscellaneous deductions	466.56	59.95	406.61	59.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(215.00)	1,667.00	(1,882.00)	1,667.00	B40920
1026		Total: Current federal income taxes - non-operating	(215.00)	1,667.00	(1,882.00)	1,667.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(68.00)	612.00	(680.00)	612.00	B40920
1026		Total: Current state income taxes - non-operating	(68.00)	612.00	(680.00)	612.00	
1026		Total: Other Deductions	183.56	2,338.95	(2,155.39)	2,338.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.32	11,500.01	267,709.31	11,500.01	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.09	11,522.86	308,605.23	11,522.86	
1026	81315000	81315000 Interest Short Term Debt Intercompany	21,169.65	3,528.32	17,641.33	3,528.32	B4272
1026		Total: Interest on short-term debt	21,169.65	3,528.32	17,641.33	3,528.32	
1026	81500000	81500000 Interest Other	(17,792.25)	(17,792.25)	-	(17,792.25)	B4275
1026		Total: Other interest expense	(17,792.25)	(17,792.25)	-	(17,792.25)	
1026	85000000	85000000 AFUDC Debt	(16,299.79)	13,467.29	(29,767.08)	13,467.29	B420
1026		Total: Allowance for borrowed funds used during cons	(16,299.79)	13,467.29	(29,767.08)	13,467.29	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	117.31	5,556.03	117.31	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	100.58	7,069.60	100.58	
1026		Total: Interest Charges	314,375.88	10,826.80	303,549.08	10,826.80	
1026		Total: Other Income (Expenses)	303,017.75	15,024.93	287,992.82	15,024.93	
1026		Total: Income (loss) before income taxes	(998,374.05)	96,084.95	(1,094,459.00)	96,084.95	
1026		Total: Net income (loss)	(998,374.05)	96,084.95	(1,094,459.00)	96,084.95	
1026		Total: Net Income Available to common stockholders	(998,374.05)	96,084.95	(1,094,459.00)	96,084.95	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(998,374.05)	96,084.95	(1,094,459.00)	96,084.95	

Tennessee American Water Company
Trial Balance as of August 31, 2020

Company Code	Account Number	Description	August 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,003,840.22)	(930.06)	(2,002,910.16)	(930.06)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(411,642.49)	(81,961.27)	(329,681.22)	(81,961.27)	B4611
1026	40112000	40112000 Residential Sales Unbilled	8,188.98	141.94	8,047.04	141.94	B4611
1026		Total: Water revenues - residential	(2,407,293.73)	(82,749.39)	(2,324,544.34)	(82,749.39)	
1026	40121000	40121000 Commercial Sales Billed	(1,339,459.24)	117,554.81	(1,457,014.05)	117,554.81	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(274,837.99)	(34,698.66)	(240,139.33)	(34,698.66)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	13,901.05	7,889.74	6,011.31	7,889.74	B4612
1026		Total: Water revenues - commercial	(1,600,396.18)	90,745.89	(1,691,142.07)	90,745.89	
1026	40131000	40131000 Industrial Sales Billed	(147,485.26)	243,313.91	(390,799.17)	243,313.91	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(29,951.07)	34,257.24	(64,208.31)	34,257.24	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(137,961.64)	(243,943.00)	105,981.36	(243,943.00)	B4613
1026		Total: Water revenues - industrial	(315,397.97)	33,628.15	(349,026.12)	33,628.15	
1026	40145000	40145000 Private Fire Billed	(207,261.11)	(6,634.28)	(200,626.83)	(6,634.28)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(40,550.93)	(22,183.46)	(18,367.47)	(22,183.46)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(247,812.04)	(28,817.74)	(218,994.30)	(28,817.74)	
1026	40151000	40151000 Public Authority Billed	(302,186.40)	13,176.04	(315,362.44)	13,176.04	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(62,434.37)	(10,616.77)	(51,817.60)	(10,616.77)	B4614
1026	40152000	40152000 Public Authority Unbilled	6,634.37	10,734.78	(4,100.41)	10,734.78	B4614
1026		Total: Water revenues - public authority	(357,986.40)	13,294.05	(371,280.45)	13,294.05	
1026	40161000	40161000 Sales for Resale Billed	(96,739.33)	43,587.92	(140,327.25)	43,587.92	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(19,850.93)	3,204.83	(23,055.76)	3,204.83	B466
1026	40162000	40162000 Sales for Resale Unbilled	1,483.90	(28,011.15)	29,495.05	(28,011.15)	B466
1026		Total: Water revenues - sales for resale	(115,106.36)	18,781.60	(133,887.96)	18,781.60	
1026	40171000	40171000 Misc Sales Billed	-	764.76	(764.76)	764.76	B474
1026	40189900	40189900 Other Water Revenue	624,747.41	513,872.23	110,875.18	513,872.23	B474
1026		Total: Water revenues - other	624,747.41	514,636.99	110,110.42	514,636.99	
1026		Total: Water revenues	(4,419,245.27)	559,519.55	(4,978,764.82)	559,519.55	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(39,208.84)	(3,218.81)	(35,990.03)	(3,218.81)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,060.00)	1,220.00	(3,280.00)	1,220.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,055.00)	5,250.00	(24,305.00)	5,250.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,435.17)	(70.18)	(1,364.99)	(70.18)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-	19,455.00	(19,455.00)	19,455.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	25.00	(25.00)	25.00	B471
1026		Total: Other revenues	(78,471.97)	22,161.01	(100,632.98)	22,161.01	
1026		Total: Operating revenues	(4,497,717.24)	581,680.56	(5,079,397.80)	581,680.56	
1026	51010000	51010000 Purchased Water	4,407.02	2,674.73	1,732.29	2,674.73	B6101
1026		Total: Purchased water	4,407.02	2,674.73	1,732.29	2,674.73	
1026	51510011	51510011 Purchased Power - Source of Supply	328.19	(90.62)	418.81	(90.62)	B6151
1026	51510012	51510012 Purchased Power - Pumping	207,881.61	(19,302.92)	227,184.53	(19,302.92)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	4,914.37	(3,642.98)	8,557.35	(3,642.98)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,151.82	329.86	1,821.96	329.86	B6155
1026	51510016	51510016 Purchased Power - Admin & General	24,865.99	(21,244.83)	46,110.82	(21,244.83)	B6158
1026	51520000	51520000 Fuel for Power Production	585.93	585.93	-	585.93	B6161
1026		Total: Fuel and power	240,727.91	(43,365.56)	284,093.47	(43,365.56)	
1026	51800000	51800000 Chemicals	141,090.17	52,389.14	88,701.03	52,389.14	B6183
1026		Total: Chemicals	141,090.17	52,389.14	88,701.03	52,389.14	
1026	51110000	51110000 Waste Disposal	38,659.45	25,931.49	12,727.96	25,931.49	B6753
1026		Total: Waste disposal	38,659.45	25,931.49	12,727.96	25,931.49	
1026		Total: Production costs	424,884.55	37,629.80	387,254.75	37,629.80	
1026	50100000	50100000 Labor Natural Account	215,445.85	(72,656.20)	288,102.05	(72,656.20)	B6018
1026	50100001	50100001 Labor Expense Accrual	12,209.37	130,690.31	(118,480.94)	130,690.31	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	112,964.84	(6,743.19)	119,708.03	(6,743.19)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,139.63	881.86	18,257.77	881.86	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(3,986.61)	3,986.61	(3,986.61)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	32,291.67	(15,491.48)	47,783.15	(15,491.48)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	37,058.87	(1,387.18)	38,446.05	(1,387.18)	B6017
1026	50101600	50101600 Labor Oper Admin & General	96,390.05	(15,719.94)	112,109.99	(15,719.94)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	31.90	(128.34)	160.24	(128.34)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(105.55)	84.51	(190.06)	84.51	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,554.78	(364.53)	7,919.31	(364.53)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	22,118.82	2,770.78	19,348.04	2,770.78	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,705.85	6,058.06	13,647.79	6,058.06	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,064.66	(297.23)	15,361.89	(297.23)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(186,339.46)	(28,880.02)	(157,459.44)	(28,880.02)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	49,779.94	(33,881.38)	83,661.32	(33,881.38)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	2,567.92	(7,640.52)	10,208.44	(7,640.52)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	5,156.06	3,245.66	1,910.40	3,245.66	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(546.98)	546.98	(546.98)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	670.38	(2,397.10)	3,067.48	(2,397.10)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1.91	(610.71)	612.62	(610.71)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	735.63	(5,795.32)	6,530.95	(5,795.32)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	797.87	117.91	679.96	117.91	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,501.78	(15,028.51)	16,530.29	(15,028.51)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	353.35	(6,711.08)	7,064.43	(6,711.08)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	43.69	(4,808.75)	4,852.44	(4,808.75)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(49,779.94)	33,881.38	(83,661.32)	33,881.38	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	0.49	(391.91)	392.40	(391.91)	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	36,803.74	(1,255.42)	38,059.16	(1,255.42)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(5,832.45)	(2,667.50)	(3,164.95)	(2,667.50)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	446,331.65	(49,659.43)	495,991.08	(49,659.43)	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,714.10)	313.91	(6,028.01)	313.91	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(2,400.00)	(33,398.00)	30,998.00	(33,398.00)	B6048
1026		Total: Pension expense	7,406.90	(27,766.09)	35,172.99	(27,766.09)	
1026	50510000	50510000 PBOP Expense	5,605.05	1,698.40	3,906.65	1,698.40	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(4,934.90)	(2,813.03)	(2,121.87)	(2,813.03)	B6048
1026	50550000	50550000 Group Insurance Expense	142,552.32	(13,580.39)	156,132.71	(13,580.39)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,308.07)	406.42	(53,714.49)	406.42	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	(8,325.60)	(28,906.60)	20,581.00	(28,906.60)	
1026	50421000	50421000 401k Expense	18,525.61	156.57	18,369.04	156.57	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,426.34)	(156.57)	(6,269.77)	(156.57)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,105.17	255.91	26,849.26	255.91	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,164.45)	(278.95)	(8,885.50)	(278.95)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,826.18	546.28	2,279.90	546.28	B6048
1026	50424000	50424000 DC Restoration Expense	303.29	303.29	-	303.29	B6048
1026	50426000	50426000 Retiree Medical Expense	2,399.59	(1,404.74)	3,804.33	(1,404.74)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(802.34)	335.85	(1,138.19)	335.85	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	3,149.03	(7,126.56)	10,275.59	(7,126.56)	B6048
1026	50451000	50451000 Employee Awards	589.85	313.82	276.03	313.82	B6048
1026	50452000	50452000 Employee Physical Exams	(437.00)	(998.03)	561.03	(998.03)	B6048
1026	50456000	50456000 Tuition Aid	2,244.44	204.44	2,040.00	204.44	B6048
1026	50457000	50457000 Training	338.91	338.91	-	338.91	B6048
1026		Total: Other benefits	40,651.94	(7,509.78)	48,161.72	(7,509.78)	
1026		Total: Employee-related costs	486,064.89	(113,841.90)	599,906.79	(113,841.90)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	266,539.79	15,903.11	250,636.68	15,903.11	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,615.08	2,375.46	12,239.62	2,375.46	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,743.81	2,275.48	37,468.33	2,275.48	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	22,142.18	7,650.31	14,491.87	7,650.31	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	73,873.90	25,780.63	48,093.27	25,780.63	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	(6,304.71)	(22,673.77)	16,369.06	(22,673.77)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,372.91	(1,549.91)	19,922.82	(1,549.91)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	76,767.92	76,767.92	-	76,767.92	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	13,422.99	3,041.92	10,381.07	3,041.92	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	41,412.12	8,548.81	32,863.31	8,548.81	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	111,352.69	67,053.98	44,298.71	67,053.98	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,301.96	1,617.46	16,684.50	1,617.46	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,352.51	7,091.17	(2,738.66)	7,091.17	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,110.79	189.32	921.47	189.32	B6348
1026		Total: Service Company Costs	695,703.94	194,071.89	501,632.05	194,071.89	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	(22,000.00)	(42,900.00)	20,900.00	(42,900.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	260.81	55.88	204.93	55.88	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	2,102.54	1,862.19	240.35	1,862.19	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	25,621.29	22,504.42	3,116.87	22,504.42	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	67.71	(1,776.41)	1,844.12	(1,776.41)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	16,699.60	20,991.58	(4,291.98)	20,991.58	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	(852.16)	1,152.16	(852.16)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	2,322.00	2,322.00	-	2,322.00	B6328
1026	53155000	53155000 Contract Services - Legal	5,612.99	(81,851.12)	87,464.11	(81,851.12)	B6338
1026		Total: Contracted services	30,986.94	(79,643.62)	110,630.56	(79,643.62)	
1026	52532013	52532013 Electricity - Water Treatment	4,000.12	2,015.52	1,984.60	2,015.52	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,707.74	615.54	2,092.20	615.54	B6755
1026	52532016	52532016 Electricity - Admin & General	182.23	(117.53)	299.76	(117.53)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	12,747.00	4,598.67	8,148.33	4,598.67	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	94.64	(40.21)	134.85	(40.21)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.40	10.40	-	10.40	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	466.94	373.00	93.94	373.00	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	244.48	17.02	227.46	17.02	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	11.63	5.04	6.59	5.04	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(146.54)	146.54	(146.54)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	(2,980.53)	(6,222.67)	3,242.14	(6,222.67)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	229.92	229.92	-	229.92	B6755
1026	52571016	52571016 Security Service - Admin & General	-	(474.46)	474.46	(474.46)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	209.21	118.21	91.00	118.21	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	555.89	519.64	36.25	519.64	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	(242.68)	242.68	(242.68)	B6757
1026	52578016	52578016 Trash Removal - Admin & General	233.53	149.35	84.18	149.35	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(480.91)	(550.56)	69.65	(550.56)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	146.69	(487.52)	634.21	(487.52)	B6755
1026	52583016	52583016 Water & WW - Admin & General	650.72	993.57	(342.85)	993.57	B6758
1026		Total: Building Maintenance and Services	21,315.88	903.79	20,412.09	903.79	

1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	844.98	(154.28)	999.26	(154.28)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	675.14	(80.60)	755.74	(80.60)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,970.93	680.90	5,290.03	680.90	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	155.51	(5.22)	160.73	(5.22)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	612.21	266.21	346.00	266.21	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	413.40	77.21	336.19	77.21	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	231.82	939.85	(708.03)	939.85	B6757
1026	52574116	52574116 Cell Phone - Admin & General	8,621.18	7,772.71	848.47	7,772.71	B6758
1026	52574200	52574200 Data Lines - Admin & General	80.90	10.18	70.72	10.18	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2,444.45	2,444.45	-	2,444.45	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	58.18	58.18	-	58.18	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	-	-	-	B6758
1026		Total: Telecommunication expenses	20,108.70	12,009.59	8,099.11	12,009.59	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	363.96	317.07	46.89	317.07	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	437.77	(203.98)	641.75	(203.98)	B6758
1026	52566016	52566016 Postage - Admin & General	573.95	292.22	281.73	292.22	B6758
1026	52566700	52566700 Printing	107.52	80.79	26.73	80.79	B6758
1026		Total: Postage, printing and stationary	1,483.20	486.10	997.10	486.10	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	(0.40)	(0.40)	-	(0.40)	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,016.54	(101.17)	3,117.71	(101.17)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	-	(271.35)	271.35	(271.35)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,187.41	(435.73)	1,623.14	(435.73)	B6758
1026	52571500	52571500 Software Licenses	31,393.57	21,086.66	10,306.91	21,086.66	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	149.27	(2,681.79)	2,831.06	(2,681.79)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	127.31	(622.65)	749.96	(622.65)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	540.80	125.87	414.93	125.87	B6757
1026	52582016	52582016 Uniforms - Admin & General	453.75	(20.33)	474.08	(20.33)	B6757
1026		Total: Office supplies and services	36,868.25	17,079.11	19,789.14	17,079.11	
1026	52503000	52503000 Advertising	-	(2,737.88)	2,737.88	(2,737.88)	B6608
1026		Total: Advertising & marketing expenses	-	(2,737.88)	2,737.88	(2,737.88)	
1026	52534000	52534000 Employee Expenses	(1,460.06)	(6,325.99)	4,865.93	(6,325.99)	B6758
1026	52534200	52534200 Conferences & Registration	14,362.55	14,184.55	178.00	14,184.55	B6758
1026	52535000	52535000 Meals Deductible	287.37	(1,259.54)	1,546.91	(1,259.54)	B6758
1026	52567000	52567000 Relocation Expenses	6,671.17	(34,808.76)	41,479.93	(34,808.76)	B6758
1026		Total: Employee related expense travel & entertainme	19,861.03	(28,209.74)	48,070.77	(28,209.74)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(196.66)	196.66	(196.66)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	2,672.92	1,846.69	826.23	1,846.69	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,341.86	(885.51)	6,227.37	(885.51)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	8,616.97	7,425.49	1,191.48	7,425.49	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	842.73	(9,364.44)	10,207.17	(9,364.44)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	6,700.22	3,712.41	2,987.81	3,712.41	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	(55.00)	(55.00)	-	(55.00)	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	(152.93)	152.93	(152.93)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(100.00)	100.00	(100.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,717.13	1,717.13	-	1,717.13	B6755
1026	52501600	52501600 Misc Oper - Admin & General	9,492.99	48,088.67	(38,595.68)	48,088.67	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(21.97)	21.97	(21.97)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	1,725.05	1,725.05	-	1,725.05	B6758
1026	52514900	52514900 Customer Education	7,387.78	7,387.78	-	7,387.78	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(1,153.95)	1,153.95	(1,153.95)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	(100.00)	100.00	(100.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	12,753.73	(343.71)	13,097.44	(343.71)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	570.50	570.50	-	570.50	B6758
1026	52554500	52554500 Lab Supplies	6,657.81	4,709.72	1,948.09	4,709.72	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	1,628.58	1,228.11	400.47	1,228.11	B6758
1026	52585000	52585000 Discounts Available	(416.53)	331.40	(747.93)	331.40	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	283.66	360.56	(76.90)	360.56	B6758
1026		Total: Miscellaneous expenses	67,240.17	66,770.91	469.26	66,770.91	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(172.70)	(71.33)	(101.37)	(71.33)	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	62.44	62.44	-	62.44	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	5,404.53	1,237.60	4,166.93	1,237.60	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	-	24.17	-	B6428
1026		Total: Rents	5,318.44	1,228.71	4,089.73	1,228.71	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	(1,746.91)	(1,746.91)	-	(1,746.91)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(2,568.74)	2,568.74	(2,568.74)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	(68.49)	(256.49)	188.00	(256.49)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	15.28	(144.79)	160.07	(144.79)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(9.00)	9.00	(9.00)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(15,371.37)	1,989.34	(17,360.71)	1,989.34	B6508
1026	55010100	55010100 Transportation Lease Costs	819.43	(2,872.67)	3,692.10	(2,872.67)	B6508
1026	55010200	55010200 Transportation Lease Fuel	14,026.73	(5,226.39)	19,253.12	(5,226.39)	B6508
1026	55010300	55010300 Transportation Lease Maint	28,915.08	1,409.93	27,505.15	1,409.93	B6508

1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	576.72	29.78	546.94	29.78	B6508
1026		Total: Transportation	27,166.47	(9,395.94)	36,562.41	(9,395.94)	
1026		Total: Operating supplies and services	230,349.08	(21,508.97)	251,858.05	(21,508.97)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	53,647.00	5,278.11	48,368.89	5,278.11	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	53,647.00	5,278.11	48,368.89	5,278.11	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(874.00)	874.00	(874.00)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,419.36	(2,353.43)	8,772.79	(2,353.43)	B6757
1026	52520000	52520000 Collection Agencies	-	(36,034.04)	36,034.04	(36,034.04)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(9,565.05)	9,565.05	(9,565.05)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(28,416.20)	28,416.20	(28,416.20)	B6757
1026		Total: Customer accounting, other	6,419.36	(77,242.72)	83,662.08	(77,242.72)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	(556.58)	32,232.42	(556.58)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,888.97)	3,078.11	(4,967.08)	3,078.11	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,349.87	(2,471.68)	54,821.55	(2,471.68)	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,115.31	(13,602.21)	18,717.52	(13,602.21)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,459.71	(4,097.80)	5,557.51	(4,097.80)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	6,692.04	(21,261.19)	27,953.23	(21,261.19)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,590.16	1,760.52	829.64	1,760.52	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	91.56	(4,818.94)	4,910.50	(4,818.94)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,360.73	(430.28)	1,791.01	(430.28)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	31,363.96	12,461.49	18,902.47	12,461.49	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	35,288.78	(788.34)	36,077.12	(788.34)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	300.00	(16,390.00)	16,690.00	(16,390.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(223.51)	223.51	(223.51)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	17,845.32	11,473.24	6,372.08	11,473.24	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(850.31)	850.31	(850.31)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	8,957.32	3,995.08	4,962.24	3,995.08	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	9,012.13	7,814.79	1,197.34	7,814.79	B6358
1026		Total: Maintenance supplies and services	120,077.02	(24,957.46)	145,034.48	(24,957.46)	
1026	88101000	88101000 Capital Movements - UP	1,028,014.61	922,961.95	105,052.66	922,961.95	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,912,476.54	554,905.32	1,357,571.22	554,905.32	B6758
1026	88107000	88107000 Capital Movements - CWIP	432,630.45	(233,419.07)	666,049.52	(233,419.07)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(16,483.43)	(16,483.43)	-	(16,483.43)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(24,892.23)	24,892.23	(24,892.23)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	47,852.34	203,247.34	(155,395.00)	203,247.34	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(132,042.00)	(126,873.28)	(5,168.72)	(126,873.28)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	344,014.23	336,478.10	7,536.13	336,478.10	B6758
1026	88257100	88257100 Capital Movements - RWIP	(232,220.41)	(304,250.48)	72,030.07	(304,250.48)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	243,290.42	(243,290.42)	243,290.42	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(12,985.00)	(204,769.42)	191,784.42	(204,769.42)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,371,257.33)	(1,350,195.22)	(2,021,062.11)	(1,350,195.22)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,069,495.71	(3,042.93)	2,072,538.64	(3,042.93)	
1026	68011000	68011000 Depreciation Exp - UPIS General	766,752.20	42,225.17	724,527.03	42,225.17	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	(70,677.21)	(70,677.21)	-	(70,677.21)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,590.03)	(594.42)	(4,995.61)	(594.42)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,075.26)	(49.47)	(18,025.79)	(49.47)	B403
1026		Total: Depreciation	672,409.70	(29,095.93)	701,505.63	(29,095.93)	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	55,204.64	4,429.25	50,775.39	4,429.25	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(471.57)	(93.90)	(377.67)	(93.90)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,322.85)	(7.53)	(2,315.32)	(7.53)	B403
1026		Total: Removal costs, net	52,410.22	4,327.82	48,082.40	4,327.82	
1026		Total: Depreciation and amortization	729,349.52	(24,629.33)	753,978.85	(24,629.33)	
1026	69011000	69011000 FIT - Current	(92,053.00)	(267,061.00)	175,008.00	(267,061.00)	B40910
1026		Total: Current federal income taxes - operating	(92,053.00)	(267,061.00)	175,008.00	(267,061.00)	
1026	69021000	69021000 SIT - Current	31,889.00	(49,987.00)	81,876.00	(49,987.00)	B40911
1026		Total: Current state income taxes - operating	31,889.00	(49,987.00)	81,876.00	(49,987.00)	
1026		Total: Current income taxes - operating	(60,164.00)	(317,048.00)	256,884.00	(317,048.00)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	345,872.00	223,418.00	122,454.00	223,418.00	B41010
1026		Total: Deferred federal income tax expense	(89,341.79)	(214,888.54)	125,546.75	(214,888.54)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	53,563.00	35,245.00	18,318.00	35,245.00	B41011
1026		Total: Deferred state income tax expense	24,780.87	4,804.54	19,976.33	4,804.54	
1026		Total: Deferred taxes	(64,560.92)	(210,084.00)	145,523.08	(210,084.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(130,879.50)	(526,922.58)	396,043.08	(526,922.58)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	30.59	7.21	23.38	7.21	B40812
1026	68532100	68532100 FUTA Cap Credits	(22.45)	(8.86)	(13.59)	(8.86)	B40812
1026	68533000	68533000 FICA	51,367.65	(2,681.63)	54,049.28	(2,681.63)	B40812
1026	68533100	68533100 FICA Cap Credits	(17,410.25)	(110.68)	(17,299.57)	(110.68)	B40812
1026	68535000	68535000 SUTA	(25.55)	343.53	(369.08)	343.53	B40812

1026	68535100	68535100 SUTA Cap Credits	(9.58)	(122.39)	112.81	(122.39)	B40812
1026	68543000	68543000 Other Taxes and Licenses	106,000.00	56,000.00	50,000.00	56,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	61,692.08	16,588.42	61,692.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	536,873.11	113,310.91	423,562.20	113,310.91	
1026		Total: Operating expenses, net	3,204,838.84	(441,283.93)	3,646,122.77	(441,283.93)	
1026		Total: Operating Income (loss)	(1,292,878.40)	140,396.63	(1,433,275.03)	140,396.63	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(16,268.45)	8,638.19	(24,906.64)	8,638.19	B420
1026		Total: Allowance for funds used during construction	(16,268.45)	8,638.19	(24,906.64)	8,638.19	
1026	71511000	71511000 M&J Revenues	(5,847.00)	9,442.27	(15,289.27)	9,442.27	B415
1026	71521000	71521000 M&J Expenses	2,793.56	(1,073.90)	3,867.46	(1,073.90)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	11,122.68	9,670.98	1,451.70	9,670.98	B426
1026		Total: Other miscellaneous income	8,069.24	18,039.35	(9,970.11)	18,039.35	
1026		Total: Other Income	(8,199.21)	26,677.54	(34,876.75)	26,677.54	
1026	75840000	75840000 Lobbying Expenses	15,466.56	15,059.95	406.61	15,059.95	B426
1026		Total: Other miscellaneous deductions	15,466.56	15,059.95	406.61	15,059.95	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(1,377.00)	(2,670.00)	1,293.00	(2,670.00)	B40920
1026		Total: Current federal income taxes - non-operating	(1,377.00)	(2,670.00)	1,293.00	(2,670.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(431.00)	(897.00)	466.00	(897.00)	B40920
1026		Total: Current state income taxes - non-operating	(431.00)	(897.00)	466.00	(897.00)	
1026		Total: Other Deductions	13,658.56	11,492.95	2,165.61	11,492.95	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.34	11,499.99	267,709.35	11,499.99	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.11	11,522.84	308,605.27	11,522.84	
1026	81315000	81315000 Interest Short Term Debt Intercompany	21,152.11	6,300.67	14,851.44	6,300.67	B4272
1026		Total: Interest on short-term debt	21,152.11	6,300.67	14,851.44	6,300.67	
1026	81500000	81500000 Interest Other	(17,792.25)	(17,792.25)	-	(17,792.25)	B4275
1026		Total: Other interest expense	(17,792.25)	(17,792.25)	-	(17,792.25)	
1026	85000000	85000000 AFUDC Debt	(17,960.58)	9,536.66	(27,497.24)	9,536.66	B420
1026		Total: Allowance for borrowed funds used during cons	(17,960.58)	9,536.66	(27,497.24)	9,536.66	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	110.67	5,562.67	110.67	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	93.94	7,076.24	93.94	
1026		Total: Interest Charges	312,697.57	9,661.86	303,035.71	9,661.86	
1026		Total: Other Income (Expenses)	318,156.92	47,832.35	270,324.57	47,832.35	
1026		Total: Income (loss) before income taxes	(974,721.48)	188,228.98	(1,162,950.46)	188,228.98	
1026		Total: Net income (loss)	(974,721.48)	188,228.98	(1,162,950.46)	188,228.98	
1026		Total: Net Income Available to common stockholders	(974,721.48)	188,228.98	(1,162,950.46)	188,228.98	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(974,721.48)	188,228.98	(1,162,950.46)	188,228.98	

Tennessee American Water Company
Trial Balance as of September 30, 2020

Company Code	Account Number	Description	September 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,920,536.81)	(14,882.84)	(1,905,653.97)	(14,882.84)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(394,957.88)	(53,061.84)	(341,896.04)	(53,061.84)	B4611
1026	40112000	40112000 Residential Sales Unbilled	44,483.62	110,165.95	(65,682.33)	110,165.95	B4611
1026		Total: Water revenues - residential	(2,271,011.07)	42,221.27	(2,313,232.34)	42,221.27	
1026	40121000	40121000 Commercial Sales Billed	(1,335,901.12)	103,006.21	(1,438,907.33)	103,006.21	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(274,302.39)	(28,804.03)	(245,498.36)	(28,804.03)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	13,654.68	21,034.48	(7,379.80)	21,034.48	B4612
1026		Total: Water revenues - commercial	(1,596,548.83)	95,236.66	(1,691,785.49)	95,236.66	
1026	40131000	40131000 Industrial Sales Billed	(453,632.93)	(78,558.63)	(375,074.30)	(78,558.63)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(93,085.52)	(28,211.27)	(64,874.25)	(28,211.27)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(39,817.13)	(76,126.86)	36,309.73	(76,126.86)	B4613
1026		Total: Water revenues - industrial	(586,535.58)	(182,896.76)	(403,638.82)	(182,896.76)	
1026	40145000	40145000 Private Fire Billed	(207,058.92)	(1,724.31)	(205,334.61)	(1,724.31)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(39,588.40)	(18,736.31)	(20,852.09)	(18,736.31)	B4622
1026	40146000	40146000 Private Fire Unbilled	(992.47)	(992.47)	-	(992.47)	B4622
1026		Total: Water revenues - private fire	(247,639.79)	(21,453.09)	(226,186.70)	(21,453.09)	
1026	40151000	40151000 Public Authority Billed	(268,464.49)	53,963.14	(322,427.63)	53,963.14	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	(8.00)	8.00	(8.00)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(55,752.80)	1,492.05	(57,244.85)	1,492.05	B4614
1026	40152000	40152000 Public Authority Unbilled	(6,605.36)	(46,247.85)	39,642.49	(46,247.85)	B4614
1026		Total: Water revenues - public authority	(330,822.65)	9,199.34	(340,021.99)	9,199.34	
1026	40161000	40161000 Sales for Resale Billed	(69,853.53)	(13,061.17)	(56,792.36)	(13,061.17)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(14,333.91)	(4,226.35)	(10,107.56)	(4,226.35)	B466
1026	40162000	40162000 Sales for Resale Unbilled	3,525.18	44,534.29	(41,009.11)	44,534.29	B466
1026		Total: Water revenues - sales for resale	(80,662.26)	27,246.77	(107,909.03)	27,246.77	
1026	40171000	40171000 Misc Sales Billed	-	(876.92)	876.92	(876.92)	B474
1026	40189900	40189900 Other Water Revenue	638,794.93	602,461.52	36,333.41	602,461.52	B474
1026		Total: Water revenues - other	638,794.93	601,584.60	37,210.33	601,584.60	
1026		Total: Water revenues	(4,474,425.25)	571,138.79	(5,045,564.04)	571,138.79	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(41,972.69)	(13,363.32)	(28,609.37)	(13,363.32)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,712.96)	(500.00)	(16,212.96)	(500.00)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,100.00)	780.00	(2,880.00)	780.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,425.00)	1,860.00	(20,285.00)	1,860.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,368.68)	124.11	(1,492.79)	124.11	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	-	21,345.00	(21,345.00)	21,345.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(80,579.33)	10,245.79	(90,825.12)	10,245.79	
1026		Total: Operating revenues	(4,555,004.58)	581,384.58	(5,136,389.16)	581,384.58	
1026	51010000	51010000 Purchased Water	4,043.58	2,219.56	1,824.02	2,219.56	B6101
1026		Total: Purchased water	4,043.58	2,219.56	1,824.02	2,219.56	
1026	51510011	51510011 Purchased Power - Source of Supply	340.63	(134.55)	475.18	(134.55)	B6151
1026	51510012	51510012 Purchased Power - Pumping	189,190.87	(18,069.68)	207,260.55	(18,069.68)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,535.68	(1,751.26)	7,286.94	(1,751.26)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,887.80	(398.64)	2,286.44	(398.64)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(51,206.46)	146,920.12	(198,126.58)	146,920.12	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	145,748.52	126,565.99	19,182.53	126,565.99	
1026	51800000	51800000 Chemicals	89,437.74	(4,342.16)	93,779.90	(4,342.16)	B6183
1026		Total: Chemicals	89,437.74	(4,342.16)	93,779.90	(4,342.16)	
1026	51110000	51110000 Waste Disposal	23,330.33	(8,962.28)	32,292.61	(8,962.28)	B6753
1026		Total: Waste disposal	23,330.33	(8,962.28)	32,292.61	(8,962.28)	
1026		Total: Production costs	262,560.17	115,481.11	147,079.06	115,481.11	
1026	50100000	50100000 Labor Natural Account	245,597.00	32,120.22	213,476.78	32,120.22	B6018
1026	50100001	50100001 Labor Expense Accrual	42,117.90	26,136.62	15,981.28	26,136.62	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	85,390.84	(3,382.90)	88,773.74	(3,382.90)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,499.42	(1,515.73)	16,015.15	(1,515.73)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(1,939.76)	1,939.76	(1,939.76)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	41,179.56	(5,610.64)	46,790.20	(5,610.64)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	36,735.09	1,387.82	35,347.27	1,387.82	B6017
1026	50101600	50101600 Labor Oper Admin & General	98,840.00	13,169.18	85,670.82	13,169.18	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	652.57	640.89	11.68	640.89	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,279.68	1,217.30	62.38	1,217.30	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,604.81	5,028.48	5,576.33	5,028.48	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,171.54	(2,316.46)	17,488.00	(2,316.46)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,522.82	3,557.96	11,964.86	3,557.96	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	(528.21)	528.21	(528.21)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,347.28	(414.78)	11,762.06	(414.78)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(206,038.63)	(32,073.41)	(173,965.22)	(32,073.41)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	29,992.72	(7,913.15)	37,905.87	(7,913.15)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	2,854.75	122.21	2,732.54	122.21	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,768.45	293.67	1,474.78	293.67	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(227.04)	227.04	(227.04)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,877.50	(164.90)	2,042.40	(164.90)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	193.41	183.31	10.10	183.31	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,435.12	(3,843.25)	5,278.37	(3,843.25)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(19.47)	19.47	(19.47)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	320.80	(319.80)	640.60	(319.80)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,070.93	1,643.01	1,427.92	1,643.01	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,474.71	(452.70)	1,927.41	(452.70)	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	98.15	87.50	10.65	87.50	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(29,992.72)	8,027.35	(38,020.07)	8,027.35	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,201.68	29.52	1,172.16	29.52	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	735.70	20.92	714.78	20.92	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	402.24	402.24	-	402.24	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	(0.49)	(0.49)	-	(0.49)	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	67,627.45	38,891.22	28,736.23	38,891.22	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,449.04)	(2,082.48)	(4,366.56)	(2,082.48)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	11,547.56	3,234.65	8,312.91	3,234.65	B6018
1026		Total: Salaries and wages	501,058.80	73,388.90	427,669.90	73,388.90	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,711.93)	(433.50)	(5,278.43)	(433.50)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	131,646.00	100,648.00	30,998.00	100,648.00	B6048
1026		Total: Pension expense	141,455.07	105,532.50	35,922.57	105,532.50	
1026	50510000	50510000 PBOP Expense	6,134.90	2,090.85	4,044.05	2,090.85	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,888.27)	(255.99)	(1,632.28)	(255.99)	B6048
1026	50550000	50550000 Group Insurance Expense	150,206.79	(5,223.70)	155,430.49	(5,223.70)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(55,156.38)	(1,166.07)	(53,990.31)	(1,166.07)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	1,057.04	(19,172.91)	20,229.95	(19,172.91)	
1026	50421000	50421000 401k Expense	19,759.45	2,471.92	17,287.53	2,471.92	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,154.49)	(1,115.92)	(6,038.57)	(1,115.92)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,572.69	3,001.17	25,571.52	3,001.17	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,803.58)	(1,488.25)	(8,315.33)	(1,488.25)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	303.28	303.28	-	303.28	B6048
1026	50426000	50426000 Retiree Medical Expense	3,040.31	6,560.73	(3,520.42)	6,560.73	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(846.88)	243.93	(1,090.81)	243.93	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	800.00	800.00	-	800.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	3,989.38	446.01	3,543.37	446.01	B6048
1026	50451000	50451000 Employee Awards	6.26	(424.96)	431.22	(424.96)	B6048
1026	50452000	50452000 Employee Physical Exams	85.00	(240.81)	325.81	(240.81)	B6048
1026	50456000	50456000 Tuition Aid	5.56	5.56	-	5.56	B6048
1026	50457000	50457000 Training	5,351.09	5,151.09	200.00	5,151.09	B6048
1026		Total: Other benefits	44,108.07	15,713.75	28,394.32	15,713.75	
1026		Total: Employee-related costs	687,678.98	175,462.24	512,216.74	175,462.24	
1026	53401000	53401000 AWWSC Services - Labor OPEX	342,986.45	33,882.97	309,103.48	33,882.97	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,977.27	1,224.92	12,752.35	1,224.92	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,409.13	1,843.86	38,565.27	1,843.86	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,613.13	3,334.75	22,278.38	3,334.75	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	76,613.46	21,172.67	55,440.79	21,172.67	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	6,007.99	(18,700.86)	24,708.85	(18,700.86)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,900.15	2,106.30	16,793.85	2,106.30	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	69,750.23	69,750.23	-	69,750.23	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	8,014.55	(1,139.86)	9,154.41	(1,139.86)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	30,889.66	3,878.48	27,011.18	3,878.48	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	41,287.05	(2,498.55)	43,785.60	(2,498.55)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,496.06	(85.70)	17,581.76	(85.70)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,949.48	5,598.68	(1,649.20)	5,598.68	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	822.32	(596.45)	1,418.77	(596.45)	B6348
1026		Total: Service Company Costs	696,716.93	119,771.44	576,945.49	119,771.44	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(20,900.00)	20,900.00	(20,900.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	612.74	(2,760.58)	3,373.32	(2,760.58)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	182.45	182.45	-	182.45	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	(17,548.55)	(20,389.42)	2,840.87	(20,389.42)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	73,752.58	50,893.26	22,859.32	50,893.26	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	2,875.00	(2,875.00)	2,875.00	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	491.20	(2,204.94)	2,696.14	(2,204.94)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	6,588.00	(827.00)	7,415.00	(827.00)	B6328
1026	53155000	53155000 Contract Services - Legal	42,140.70	(117,608.93)	159,749.63	(117,608.93)	B6338
1026		Total: Contracted services	106,219.12	(110,740.16)	216,959.28	(110,740.16)	
1026	52532013	52532013 Electricity - Water Treatment	4,291.67	2,418.15	1,873.52	2,418.15	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,842.98	(330.09)	2,173.07	(330.09)	B6755
1026	52532016	52532016 Electricity - Admin & General	119.04	(144.59)	263.63	(144.59)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	6,172.00	458.55	5,713.45	458.55	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	1,217.25	(4,539.69)	5,756.94	(4,539.69)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.36	11.36	-	11.36	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	922.40	826.92	95.48	826.92	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	266.74	9.20	257.54	9.20	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.64	(8.65)	17.29	(8.65)	B6758
1026	52550012	52550012 Janitorial - Pumping	124.79	124.79	-	124.79	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	746.13	(2,396.65)	3,142.78	(2,396.65)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(216.90)	216.90	(216.90)	B6755
1026	52571016	52571016 Security Service - Admin & General	470.02	470.02	-	470.02	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	179.66	179.66	-	179.66	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	2,237.12	(2,237.12)	2,237.12	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	539.77	337.37	202.40	337.37	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	757.61	184.43	573.18	184.43	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	(3,825.00)	3,825.00	(3,825.00)	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(37.83)	(37.83)	-	(37.83)	B6753

1026	52583014	52583014 Water & WW - Transmission & Distribution	166.67	35.57	131.10	35.57	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	44.37	452.81	44.37	B6758
1026		Total: Building Maintenance and Services	20,582.26	(4,621.81)	25,204.07	(4,621.81)	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	818.14	(237.50)	1,055.64	(237.50)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	642.99	(134.84)	777.83	(134.84)	B6755
1026	52574016	52574016 Telephone - Admin & General	5,726.89	(1,857.00)	7,583.89	(1,857.00)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	108.27	(51.99)	160.26	(51.99)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	724.71	537.65	187.06	537.65	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	368.90	(88.97)	457.87	(88.97)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	774.20	(4,546.96)	5,321.16	(4,546.96)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	10,814.97	2,793.94	8,021.03	2,793.94	B6758
1026	52574200	52574200 Data Lines - Admin & General	74.34	(5.91)	80.25	(5.91)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2,953.95	769.90	2,184.05	769.90	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	70.32	21.61	48.71	21.61	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	-	-	-	B6758
1026		Total: Telecommunication expenses	23,077.68	(2,800.07)	25,877.75	(2,800.07)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(363.96)	(317.07)	(46.89)	(317.07)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	592.07	446.36	145.71	446.36	B6758
1026	52566016	52566016 Postage - Admin & General	-	(444.99)	444.99	(444.99)	B6758
1026	52566700	52566700 Printing	-	(1,124.51)	1,124.51	(1,124.51)	B6758
1026		Total: Postage, printing and stationary	228.11	(1,440.21)	1,668.32	(1,440.21)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(484.22)	484.22	(484.22)	B6758
1026	52512500	52512500 Books & Publications	0.40	(2,183.98)	2,184.38	(2,183.98)	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,230.59	1,235.18	2,995.41	1,235.18	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	153.58	15.24	138.34	15.24	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(109.01)	109.01	(109.01)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	335.96	75.92	260.04	75.92	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	538.26	(1,078.83)	1,617.09	(1,078.83)	B6758
1026	52571500	52571500 Software Licenses	13,407.56	822.22	12,585.34	822.22	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	302.86	(1,581.08)	1,883.94	(1,581.08)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	109.95	109.95	-	109.95	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,018.27	598.42	419.85	598.42	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	705.69	242.82	462.87	242.82	B6757
1026	52582016	52582016 Uniforms - Admin & General	48.95	304.96	(256.01)	304.96	B6757
1026		Total: Office supplies and services	20,852.07	(2,032.41)	22,884.48	(2,032.41)	
1026	52503000	52503000 Advertising	-	(1,036.71)	1,036.71	(1,036.71)	B6608
1026		Total: Advertising & marketing expenses	-	(1,036.71)	1,036.71	(1,036.71)	
1026	52534000	52534000 Employee Expenses	3,358.39	1,264.24	2,094.15	1,264.24	B6758
1026	52534200	52534200 Conferences & Registration	9,028.00	8,828.00	200.00	8,828.00	B6758
1026	52535000	52535000 Meals Deductible	1,068.80	(95.25)	1,164.05	(95.25)	B6758
1026	52567000	52567000 Relocation Expenses	561.85	(26,543.86)	27,105.71	(26,543.86)	B6758
1026		Total: Employee related expense travel & entertainme	14,017.04	(16,546.87)	30,563.91	(16,546.87)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(189.36)	189.36	(189.36)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	112.57	112.57	-	112.57	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(514.69)	514.69	(514.69)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,138.20	1,669.44	5,468.76	1,669.44	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	1,803.84	(429.38)	2,233.22	(429.38)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	531.69	(145.31)	677.00	(145.31)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	7,665.37	(95,701.77)	103,367.14	(95,701.77)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(84.39)	84.39	(84.39)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	147.91	147.91	-	147.91	B6755
1026	52501600	52501600 Misc Oper - Admin & General	16,016.07	11,520.69	4,495.38	11,520.69	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(150.00)	150.00	(150.00)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(6,400.00)	6,400.00	(6,400.00)	B6758
1026	52514700	52514700 Community Partnerships	5,216.84	5,216.84	-	5,216.84	B6758
1026	52514900	52514900 Customer Education	6,750.46	6,750.46	-	6,750.46	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	1,000.00	1,000.00	-	1,000.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,816.37	(436.07)	4,252.44	(436.07)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	1,327.06	1,327.06	-	1,327.06	B6758
1026	52554500	52554500 Lab Supplies	2,966.65	(1,225.31)	4,191.96	(1,225.31)	B6753
1026	52556000	52556000 Lobbying Expenses	(15,640.00)	(15,810.02)	170.02	(15,810.02)	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(463.23)	(151.44)	(311.79)	(151.44)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	278.42	292.76	(14.34)	292.76	B6758
1026		Total: Miscellaneous expenses	39,987.99	(93,158.44)	133,146.43	(93,158.44)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(185.61)	(523.03)	337.42	(523.03)	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,902.49	1,822.64	79.85	1,822.64	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	24.17	-	24.17	-	B6428
1026		Total: Rents	1,741.05	1,299.61	441.44	1,299.61	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	(8.00)	8.00	(8.00)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,588.19	1,588.19	-	1,588.19	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(178.05)	178.05	(178.05)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	-	(95.10)	95.10	(95.10)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	186.42	41.34	145.08	41.34	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504

1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	0.75	(0.75)	0.75	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(15,342.05)	(1,449.00)	(13,893.05)	(1,449.00)	B6508
1026	55010100	55010100 Transportation Lease Costs	15,545.18	17,837.76	(2,292.58)	17,837.76	B6508
1026	55010200	55010200 Transportation Lease Fuel	12,684.71	(935.23)	13,619.94	(935.23)	B6508
1026	55010300	55010300 Transportation Lease Maint	24,134.11	102.75	24,031.36	102.75	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	296.14	(568.06)	864.20	(568.06)	B6508
1026		Total: Transportation	39,092.70	16,337.35	22,755.35	16,337.35	
1026		Total: Operating supplies and services	265,798.02	(214,739.72)	480,537.74	(214,739.72)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	28,024.45	(18,356.21)	46,380.66	(18,356.21)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	1,372.55	(4,457.88)	5,830.43	(4,457.88)	B6707
1026		Total: Uncollectible accounts expense	29,397.00	(22,814.09)	52,211.09	(22,814.09)	
1026	52501500	52501500 Misc Oper - Customer Accounting	165.64	(915.94)	1,081.58	(915.94)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	5,034.40	(3,039.30)	8,073.70	(3,039.30)	B6757
1026	52520000	52520000 Collection Agencies	3,649.52	(23,891.35)	27,540.87	(23,891.35)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(10,440.41)	10,440.41	(10,440.41)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(27,101.03)	27,101.03	(27,101.03)	B6757
1026		Total: Customer accounting, other	8,849.56	(65,388.03)	74,237.59	(65,388.03)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	(772.58)	32,448.42	(772.58)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,841.04)	2,525.85	(4,366.89)	2,525.85	B6588
1026	55730000	55730000 Insurance Other	567.52	126.80	440.72	126.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,497.80	(3,139.94)	55,637.74	(3,139.94)	
1026	62002100	62002100 M&S Maint - Source of Supply	62.35	62.35	-	62.35	B6202
1026	62002200	62002200 M&S Maint - Pumping	10,546.96	(1,188.62)	11,735.58	(1,188.62)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	782.70	(3,484.79)	4,267.49	(3,484.79)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	14,818.57	4,639.75	10,178.82	4,639.75	B6206
1026	62002600	62002600 M&S Maint - Admin & General	458.04	240.50	217.54	240.50	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	65.00	65.00	-	65.00	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(2,007.47)	2,007.47	(2,007.47)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,326.16	(1,312.48)	2,638.64	(1,312.48)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	25,038.47	6,760.05	18,278.42	6,760.05	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	(87,973.71)	(91,465.46)	3,491.75	(91,465.46)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,323.04	2,323.04	-	2,323.04	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	1,600.00	1,600.00	-	1,600.00	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	3,468.00	3,244.49	223.51	3,244.49	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	10,791.33	9,960.91	830.42	9,960.91	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	2,088.49	(8,633.96)	10,722.45	(8,633.96)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	28,568.74	20,723.29	7,845.45	20,723.29	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,333.92	1,719.68	614.24	1,719.68	B6358
1026		Total: Maintenance supplies and services	16,298.06	(56,753.72)	73,051.78	(56,753.72)	
1026	88101000	88101000 Capital Movements - UP	46,429.28	(395,760.10)	442,189.38	(395,760.10)	B6758
1026	88106000	88106000 Capital Movements - CCNC	6,989,745.33	5,128,666.74	1,861,078.59	5,128,666.74	B6758
1026	88107000	88107000 Capital Movements - CWIP	(3,241,275.69)	(3,121,507.61)	(119,768.08)	(3,121,507.61)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(1,278.84)	(1,278.84)	-	(1,278.84)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	72,730.95	62,342.19	10,388.76	62,342.19	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	8,206.20	(9,468.87)	17,675.07	(9,468.87)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(94,429.00)	39,042.94	(133,471.94)	39,042.94	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	2,339,636.64	2,209,437.25	130,199.39	2,209,437.25	B6758
1026	88257100	88257100 Capital Movements - RWIP	(563,266.17)	(719,151.12)	155,884.95	(719,151.12)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(84,610.15)	(84,610.15)	-	(84,610.15)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(12,610.79)	(13,528.78)	917.99	(13,528.78)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(876.21)	16,090.79	(16,967.00)	16,090.79	B6758
1026	88900000	88900000 Capital Movements - Settlement	(5,458,401.55)	(3,110,274.44)	(2,348,127.11)	(3,110,274.44)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,019,796.52	47,879.29	1,971,917.23	47,879.29	
1026	68011000	68011000 Depreciation Exp - UPIS General	876,149.17	148,905.70	727,243.47	148,905.70	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,590.03)	(362.17)	(5,227.86)	(362.17)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,075.26)	(49.47)	(18,025.79)	(49.47)	B403
1026		Total: Depreciation	852,483.88	148,494.06	703,989.82	148,494.06	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	140.57	4,389.03	140.57	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	48.43	4,481.17	48.43	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	55,616.20	4,644.80	50,971.40	4,644.80	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(471.57)	(57.04)	(414.53)	(57.04)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,322.85)	(7.53)	(2,315.32)	(7.53)	B403
1026		Total: Removal costs, net	52,821.78	4,580.23	48,241.55	4,580.23	
1026		Total: Depreciation and amortization	909,835.26	153,122.72	756,712.54	153,122.72	
1026	69011000	69011000 FIT - Current	71,598.00	446,400.00	(374,802.00)	446,400.00	B40910
1026		Total: Current federal income taxes - operating	71,598.00	446,400.00	(374,802.00)	446,400.00	
1026	69021000	69021000 SIT - Current	55,213.00	192,026.00	(136,813.00)	192,026.00	B40911
1026		Total: Current state income taxes - operating	55,213.00	192,026.00	(136,813.00)	192,026.00	
1026		Total: Current income taxes - operating	126,811.00	638,426.00	(511,615.00)	638,426.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	159,536.00	(549,531.00)	709,067.00	(549,531.00)	B41010
1026		Total: Deferred federal income tax expense	(275,677.79)	(987,837.54)	712,159.75	(987,837.54)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	30,001.00	(227,807.00)	257,808.00	(227,807.00)	B41011
1026		Total: Deferred state income tax expense	1,218.87	(258,247.46)	259,466.33	(258,247.46)	
1026		Total: Deferred taxes	(274,458.92)	(1,246,085.00)	971,626.08	(1,246,085.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(153,802.50)	(607,449.58)	453,647.08	(607,449.58)	

1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	36.44	36.44	-	36.44	B40812
1026	68532100	68532100 FUTA Cap Credits	(1.12)	(1.12)	-	(1.12)	B40812
1026	68533000	68533000 FICA	53,806.93	7,202.78	46,604.15	7,202.78	B40812
1026	68533100	68533100 FICA Cap Credits	(17,230.49)	(1,552.98)	(15,677.51)	(1,552.98)	B40812
1026	68535000	68535000 SUTA	(4,117.34)	(4,110.34)	(7.00)	(4,110.34)	B40812
1026	68535100	68535100 SUTA Cap Credits	(0.25)	(5.29)	5.04	(5.29)	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	19,587.78	58,692.72	19,587.78	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	482,436.87	22,348.92	460,087.95	22,348.92	
1026		Total: Operating expenses, net	3,258,266.15	(384,098.65)	3,642,364.80	(384,098.65)	
1026		Total: Operating Income (loss)	(1,296,738.43)	197,285.93	(1,494,024.36)	197,285.93	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(27,974.59)	25,794.87	(53,769.46)	25,794.87	B420
1026		Total: Allowance for funds used during construction	(27,974.59)	25,794.87	(53,769.46)	25,794.87	
1026	71511000	71511000 M&J Revenues	(2,831.65)	2,922.35	(5,754.00)	2,922.35	B415
1026	71521000	71521000 M&J Expenses	6,434.82	(724.55)	7,159.37	(724.55)	B416
1026	71621000	71621000 Misc Nonutility Expense	130,000.00	130,000.00	-	130,000.00	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	13,620.37	17,951.51	(4,331.14)	17,951.51	B426
1026		Total: Other miscellaneous income	147,223.54	150,149.31	(2,925.77)	150,149.31	
1026		Total: Other Income	119,248.95	175,944.18	(56,695.23)	175,944.18	
1026	75840000	75840000 Lobbying Expenses	16,221.36	15,814.75	406.61	15,814.75	B426
1026		Total: Other miscellaneous deductions	16,221.36	15,814.75	406.61	15,814.75	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(2,598.00)	(2,233.00)	(365.00)	(2,233.00)	B40920
1026		Total: Current federal income taxes - non-operating	(2,598.00)	(2,233.00)	(365.00)	(2,233.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(1,366.00)	(1,236.00)	(130.00)	(1,236.00)	B40920
1026		Total: Current state income taxes - non-operating	(1,366.00)	(1,236.00)	(130.00)	(1,236.00)	
1026		Total: Other Deductions	12,257.36	12,345.75	(88.39)	12,345.75	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.35	11,500.00	267,709.35	11,500.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.12	11,522.85	308,605.27	11,522.85	
1026	81315000	81315000 Interest Short Term Debt Intercompany	14,715.60	(693.41)	15,409.01	(693.41)	B4272
1026		Total: Interest on short-term debt	14,715.60	(693.41)	15,409.01	(693.41)	
1026	81500000	81500000 Interest Other	(14,611.49)	(14,611.49)	-	(14,611.49)	B4275
1026		Total: Other interest expense	(14,611.49)	(14,611.49)	-	(14,611.49)	
1026	85000000	85000000 AFUDC Debt	(13,858.72)	15,714.21	(29,572.93)	15,714.21	B420
1026		Total: Allowance for borrowed funds used during cons	(13,858.72)	15,714.21	(29,572.93)	15,714.21	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	116.45	5,556.89	116.45	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	99.72	7,070.46	99.72	
1026		Total: Interest Charges	313,543.69	12,031.88	301,511.81	12,031.88	
1026		Total: Other Income (Expenses)	445,050.00	200,321.81	244,728.19	200,321.81	
1026		Total: Income (loss) before income taxes	(851,688.43)	397,607.74	(1,249,296.17)	397,607.74	
1026		Total: Net income (loss)	(851,688.43)	397,607.74	(1,249,296.17)	397,607.74	
1026		Total: Net Income Available to common stockholders	(851,688.43)	397,607.74	(1,249,296.17)	397,607.74	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,063,135.10	-	2,063,135.10	-	B438
1026		Total: Common Dividends	2,063,135.10	-	2,063,135.10	-	
1026		Total: PROFIT & LOSS STATEMENT	1,211,446.67	397,607.74	813,838.93	397,607.74	

Tennessee American Water Company
Trial Balance as of October 31, 2020

Company Code	Account Number	Description	October 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,802,189.71)	280,996.48	(2,083,186.19)	280,996.48	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(367,623.06)	31,986.99	(399,610.05)	31,986.99	B4611
1026	40112000	40112000 Residential Sales Unbilled	(11,293.38)	(129,423.68)	118,130.30	(129,423.68)	B4611
1026		Total: Water revenues - residential	(2,181,106.15)	183,559.79	(2,364,665.94)	183,559.79	
1026	40121000	40121000 Commercial Sales Billed	(1,242,625.72)	218,294.92	(1,460,920.64)	218,294.92	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	8.00	(8.00)	8.00	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(253,451.03)	27,623.86	(281,074.89)	27,623.86	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(25,550.21)	(131,088.58)	105,538.37	(131,088.58)	B4612
1026		Total: Water revenues - commercial	(1,521,626.96)	114,838.20	(1,636,465.16)	114,838.20	
1026	40131000	40131000 Industrial Sales Billed	(495,359.05)	(164,205.11)	(331,153.94)	(164,205.11)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(64,304.77)	(822.54)	(63,482.23)	(822.54)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	155,328.34	184,461.56	(29,133.22)	184,461.56	B4613
1026		Total: Water revenues - industrial	(404,335.48)	19,433.91	(423,769.39)	19,433.91	
1026	40145000	40145000 Private Fire Billed	(212,253.49)	(2,501.52)	(209,751.97)	(2,501.52)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(90,969.70)	(20,153.72)	(70,815.98)	(20,153.72)	B4622
1026	40146000	40146000 Private Fire Unbilled	182.41	182.41	-	182.41	B4622
1026		Total: Water revenues - private fire	(303,040.78)	(22,472.83)	(280,567.95)	(22,472.83)	
1026	40151000	40151000 Public Authority Billed	(225,669.91)	114,030.37	(339,700.28)	114,030.37	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(45,947.75)	18,934.25	(64,882.00)	18,934.25	B4614
1026	40152000	40152000 Public Authority Unbilled	(22,419.64)	(19,638.09)	(2,781.55)	(19,638.09)	B4614
1026		Total: Water revenues - public authority	(294,037.30)	113,326.53	(407,363.83)	113,326.53	
1026	40161000	40161000 Sales for Resale Billed	(69,157.89)	131,691.09	(200,848.98)	131,691.09	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(14,031.82)	22,839.95	(36,871.77)	22,839.95	B466
1026	40162000	40162000 Sales for Resale Unbilled	(1,299.01)	(114,939.40)	113,640.39	(114,939.40)	B466
1026		Total: Water revenues - sales for resale	(84,488.72)	39,591.64	(124,080.36)	39,591.64	
1026	40171000	40171000 Misc Sales Billed	-	450.61	(450.61)	450.61	B474
1026	40189900	40189900 Other Water Revenue	695,158.79	459,533.94	235,624.85	459,533.94	B474
1026		Total: Water revenues - other	695,158.79	459,984.55	235,174.24	459,984.55	
1026		Total: Water revenues	(4,093,476.60)	908,261.79	(5,001,738.39)	908,261.79	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,391.30)	7,679.19	(38,070.49)	7,679.19	B470
1026	40310200	40310200 Other Revenue - Rent	(17,212.96)	1,500.00	(18,712.96)	1,500.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,200.00)	(260.00)	(2,940.00)	(260.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,500.00)	4,500.00	(23,000.00)	4,500.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,419.16)	(117.29)	(1,301.87)	(117.29)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(17,625.00)	(8,565.00)	(9,060.00)	(8,565.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	118.62	(118.62)	118.62	B471
1026		Total: Other revenues	(88,348.42)	4,855.52	(93,203.94)	4,855.52	
1026		Total: Operating revenues	(4,181,825.02)	913,117.31	(5,094,942.33)	913,117.31	
1026	51010000	51010000 Purchased Water	2,951.45	168.68	2,782.77	168.68	B6101
1026		Total: Purchased water	2,951.45	168.68	2,782.77	168.68	
1026	51510011	51510011 Purchased Power - Source of Supply	330.97	(78.05)	409.02	(78.05)	B6151
1026	51510012	51510012 Purchased Power - Pumping	188,969.97	(31,240.46)	220,210.43	(31,240.46)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,781.98	1,610.39	4,171.59	1,610.39	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,527.74	(718.71)	2,246.45	(718.71)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	62,303.03	(29,825.78)	92,128.81	(29,825.78)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	258,913.69	(60,252.61)	319,166.30	(60,252.61)	
1026	51800000	51800000 Chemicals	86,636.91	8,275.72	78,361.19	8,275.72	B6183
1026		Total: Chemicals	86,636.91	8,275.72	78,361.19	8,275.72	
1026	51110000	51110000 Waste Disposal	33,270.68	15,687.95	17,582.73	15,687.95	B6753
1026		Total: Waste disposal	33,270.68	15,687.95	17,582.73	15,687.95	
1026		Total: Production costs	381,772.73	(36,120.26)	417,892.99	(36,120.26)	
1026	50100000	50100000 Labor Natural Account	234,966.03	27,455.12	207,510.91	27,455.12	B6018
1026	50100001	50100001 Labor Expense Accrual	1,336.29	(24,675.40)	26,011.69	(24,675.40)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	10.50	10.50	-	10.50	B6011
1026	50101200	50101200 Labor Oper Pumping	109,264.02	(318.07)	109,582.09	(318.07)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,728.66	1,921.70	16,806.96	1,921.70	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(1,714.88)	1,714.88	(1,714.88)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	40,043.27	(10,330.41)	50,373.68	(10,330.41)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	42,251.13	1,727.20	40,523.93	1,727.20	B6017
1026	50101600	50101600 Labor Oper Admin & General	116,228.24	41,140.38	75,087.86	41,140.38	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	(216.67)	(204.99)	(11.68)	(204.99)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(356.47)	(762.76)	406.29	(762.76)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,737.38	5,913.40	6,823.98	5,913.40	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,812.04	(9,399.85)	23,211.89	(9,399.85)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,476.98	(14,324.44)	28,801.42	(14,324.44)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	198.08	(198.08)	198.08	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,888.95	3,909.60	12,979.35	3,909.60	B6016
1026	50109900	50109900 Labor Capitalized Credits	(198,875.22)	(22,586.63)	(176,288.59)	(22,586.63)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	43,013.03	21,132.33	21,880.70	21,132.33	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	2,961.33	(2,751.09)	5,712.42	(2,751.09)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	804.11	(400.48)	1,204.59	(400.48)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	50.39	(2,140.46)	2,190.85	(2,140.46)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	-	-	-	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,701.32	129.52	2,571.80	129.52	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	40.13	40.13	-	40.13	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	200.41	161.42	38.99	161.42	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	657.48	(108.03)	765.51	(108.03)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	947.01	(924.24)	1,871.25	(924.24)	B6016

1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,109.68	(5,061.32)	7,171.00	(5,061.32)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	21.85	0.53	21.32	0.53	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(43,013.03)	(21,164.19)	(21,848.84)	(21,164.19)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	40,340.31	3,317.04	37,023.27	3,317.04	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,761.74)	(2,336.89)	(4,424.85)	(2,336.89)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	465,367.41	(12,147.18)	477,514.59	(12,147.18)	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,829.50)	(895.89)	(4,933.61)	(895.89)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	12,494.00	(18,504.00)	30,998.00	(18,504.00)	B6048
1026		Total: Pension expense	22,185.50	(14,081.89)	36,267.39	(14,081.89)	
1026	50510000	50510000 PBOP Expense	6,221.90	732.80	5,489.10	732.80	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,983.48)	(457.82)	(1,525.66)	(457.82)	B6048
1026	50550000	50550000 Group Insurance Expense	150,645.25	(1,574.14)	152,219.39	(1,574.14)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,916.55)	(5,338.64)	(45,577.91)	(5,338.64)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	5,727.12	(21,255.80)	26,982.92	(21,255.80)	
1026	50421000	50421000 401k Expense	19,869.12	1,490.61	18,378.51	1,490.61	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,661.10)	(991.03)	(5,670.07)	(991.03)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,890.20	1,230.15	27,660.05	1,230.15	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,886.05)	(605.51)	(8,280.54)	(605.51)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	(2,729.57)	(2,729.57)	-	(2,729.57)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,542.69	236.58	2,306.11	236.58	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(715.69)	(260.82)	(454.87)	(260.82)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,199.24	(5,448.18)	6,647.42	(5,448.18)	B6048
1026	50451000	50451000 Employee Awards	142.35	(296.03)	438.38	(296.03)	B6048
1026	50452000	50452000 Employee Physical Exams	85.00	(51.56)	136.56	(51.56)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	(11,010.00)	(11,229.00)	219.00	(11,229.00)	B6048
1026		Total: Other benefits	22,726.19	(18,654.36)	41,380.55	(18,654.36)	
1026		Total: Employee-related costs	516,006.22	(66,139.23)	582,145.45	(66,139.23)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	271,862.96	(20,846.17)	292,709.13	(20,846.17)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,167.13	(167.98)	14,335.11	(167.98)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,751.74	(3,434.36)	44,186.10	(3,434.36)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,258.13	900.80	19,357.33	900.80	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	80,065.43	53,939.95	26,125.48	53,939.95	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	2,112.96	(12,389.65)	14,502.61	(12,389.65)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,964.40	(3,199.95)	18,164.35	(3,199.95)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	84,503.76	84,503.76	-	84,503.76	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	14,269.23	4,521.41	9,747.82	4,521.41	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	46,849.77	9,315.98	37,533.79	9,315.98	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	41,646.73	(2,124.32)	43,771.05	(2,124.32)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	13,333.21	(5,752.02)	19,085.23	(5,752.02)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,495.67	4,575.38	(2,079.71)	4,575.38	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,026.76	(435.93)	1,462.69	(435.93)	B6348
1026		Total: Service Company Costs	648,307.88	109,406.90	538,900.98	109,406.90	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	41,854.02	(41,854.02)	41,854.02	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,955.74	1,793.30	162.44	1,793.30	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,095.43	1,016.77	78.66	1,016.77	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	5,964.12	(2,904.70)	8,868.82	(2,904.70)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(6,992.97)	6,992.97	(6,992.97)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	172,731.54	128,080.87	44,650.67	128,080.87	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	150.00	(426.08)	576.08	(426.08)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	6,588.00	(827.00)	7,415.00	(827.00)	B6328
1026	53155000	53155000 Contract Services - Legal	58,614.45	170,230.88	(111,616.43)	170,230.88	B6338
1026		Total: Contracted services	247,099.28	331,825.09	(84,725.81)	331,825.09	
1026	52532013	52532013 Electricity - Water Treatment	3,070.60	1,267.98	1,802.62	1,267.98	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	889.82	(1,143.19)	2,033.01	(1,143.19)	B6755
1026	52532016	52532016 Electricity - Admin & General	79.42	(164.49)	243.91	(164.49)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	6,193.98	(2,436.13)	8,630.11	(2,436.13)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	497.37	310.55	186.82	310.55	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.84	12.84	-	12.84	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	992.34	894.02	98.32	894.02	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	263.19	17.62	245.57	17.62	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	19.03	11.69	7.34	11.69	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	60.66	60.66	-	60.66	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	3,254.60	80.57	3,174.03	80.57	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	229.92	229.92	-	229.92	B6755
1026	52571016	52571016 Security Service - Admin & General	(470.02)	(944.48)	474.46	(944.48)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	164.00	(18.00)	182.00	(18.00)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	410.06	(262.49)	672.55	(262.49)	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	116.76	(47.12)	163.88	(47.12)	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751

1026	52583013	52583013 Water & WW - Water Treatment	60.86	149.95	(89.09)	149.95	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	153.73	(8.95)	162.68	(8.95)	B6755
1026	52583016	52583016 Water & WW - Admin & General	840.82	388.01	452.81	388.01	B6758
1026		Total: Building Maintenance and Services	19,126.16	(2,060.96)	21,187.12	(2,060.96)	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	1,230.20	(54.54)	1,284.74	(54.54)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,145.73	197.55	948.18	197.55	B6755
1026	52574016	52574016 Telephone - Admin & General	8,802.67	3,099.32	5,703.35	3,099.32	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	125.43	(34.99)	160.42	(34.99)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	540.74	261.51	279.23	261.51	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	342.98	(19.00)	361.98	(19.00)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,058.30	(1,579.53)	2,637.83	(1,579.53)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	6,993.50	2,226.46	4,767.04	2,226.46	B6758
1026	52574200	52574200 Data Lines - Admin & General	76.35	(4.06)	80.41	(4.06)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2,292.31	1,272.83	1,019.48	1,272.83	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	53.69	29.42	24.27	29.42	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(983.25)	983.25	(983.25)	B6758
1026		Total: Telecommunication expenses	22,661.90	4,411.72	18,250.18	4,411.72	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(55.06)	55.06	(55.06)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	81.73	(103.17)	184.90	(103.17)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	375.52	220.54	154.98	220.54	B6758
1026	52566016	52566016 Postage - Admin & General	98.11	(66.89)	165.00	(66.89)	B6758
1026	52566700	52566700 Printing	212.02	158.64	53.38	158.64	B6758
1026		Total: Postage, printing and stationary	767.38	154.06	613.32	154.06	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,498.16	1,297.63	2,200.53	1,297.63	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	191.65	(9.65)	201.30	(9.65)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	(74.28)	74.28	(74.28)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,450.26	316.84	1,133.42	316.84	B6758
1026	52571500	52571500 Software Licenses	13,685.96	2,312.46	11,373.50	2,312.46	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	152.95	(1,016.30)	1,169.25	(1,016.30)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(187.23)	187.23	(187.23)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	346.55	(67.89)	414.44	(67.89)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	1,448.16	(1,037.85)	2,486.01	(1,037.85)	B6757
1026	52582016	52582016 Uniforms - Admin & General	841.55	250.86	590.69	250.86	B6757
1026		Total: Office supplies and services	21,615.24	1,784.59	19,830.65	1,784.59	
1026	52503000	52503000 Advertising	-	(660.00)	660.00	(660.00)	B6608
1026		Total: Advertising & marketing expenses	-	(660.00)	660.00	(660.00)	
1026	52534000	52534000 Employee Expenses	2,006.05	(4,456.58)	6,462.63	(4,456.58)	B6758
1026	52534200	52534200 Conferences & Registration	32,554.92	13,339.92	19,215.00	13,339.92	B6758
1026	52535000	52535000 Meals Deductible	1,451.45	(17,145.80)	18,597.25	(17,145.80)	B6758
1026	52567000	52567000 Relocation Expenses	784.15	405.16	378.99	405.16	B6758
1026		Total: Employee related expense travel & entertainme	36,796.57	(7,857.30)	44,653.87	(7,857.30)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	336.77	320.76	16.01	320.76	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,494.48	(818.53)	6,313.01	(818.53)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	4,824.73	319.30	4,505.43	319.30	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(1,392.48)	1,392.48	(1,392.48)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	61,247.56	47,963.80	13,283.76	47,963.80	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	61.37	61.37	-	61.37	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	-	-	-	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	741.48	643.15	98.33	643.15	B6755
1026	52501600	52501600 Misc Oper - Admin & General	11,194.40	5,899.64	5,294.76	5,899.64	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(250.00)	250.00	(250.00)	B6758
1026	52514700	52514700 Community Partnerships	7,450.00	7,450.00	-	7,450.00	B6758
1026	52514900	52514900 Customer Education	9,556.68	9,556.68	-	9,556.68	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	700.00	700.00	-	700.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	9,858.06	6,422.02	3,436.04	6,422.02	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,466.64	(46.94)	2,513.58	(46.94)	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	-	(16.67)	16.67	(16.67)	B6758
1026	52585000	52585000 Discounts Available	(2,875.35)	(1,449.03)	(1,426.32)	(1,449.03)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	201.62	204.62	(3.00)	204.62	B6758
1026		Total: Miscellaneous expenses	112,578.21	75,609.26	36,968.95	75,609.26	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(161.44)	(5,651.30)	5,489.86	(5,651.30)	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	3,715.88	(2,941.19)	6,657.07	(2,941.19)	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	3,554.44	(8,616.66)	12,171.10	(8,616.66)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	-	-	-	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	15.28	(4.72)	20.00	(4.72)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,576.41	1,576.41	-	1,576.41	B6508
1026	55000022	55000022 Transportation Maint - Pumping	326.52	284.46	42.06	284.46	B6502

1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	16.63	16.63	-	16.63	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(16,182.33)	(3,204.33)	(12,978.00)	(3,204.33)	B6508
1026	55010100	55010100 Transportation Lease Costs	18,798.93	10,413.30	8,385.63	10,413.30	B6508
1026	55010200	55010200 Transportation Lease Fuel	14,103.80	(570.67)	14,674.47	(570.67)	B6508
1026	55010300	55010300 Transportation Lease Maint	44,498.53	28,866.83	15,631.70	28,866.83	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	141.46	(195.52)	336.98	(195.52)	B6508
1026		Total: Transportation	63,295.23	37,182.39	26,112.84	37,182.39	
1026		Total: Operating supplies and services	527,494.41	431,772.19	95,722.22	431,772.19	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	49,346.53	(49,088.60)	98,435.13	(49,088.60)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	6,481.70	(6,481.70)	6,481.70	B6707
1026		Total: Uncollectible accounts expense	49,346.53	(42,606.90)	91,953.43	(42,606.90)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,494.96	(965.66)	7,460.62	(965.66)	B6757
1026	52520000	52520000 Collection Agencies	(3,649.52)	(44,740.27)	41,090.75	(44,740.27)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(8,192.03)	8,192.03	(8,192.03)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(30,663.01)	30,663.01	(30,663.01)	B6757
1026		Total: Customer accounting, other	2,845.44	(84,560.97)	87,406.41	(84,560.97)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	(340.58)	32,016.42	(340.58)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,862.54)	2,219.06	(4,081.60)	2,219.06	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,376.30	(3,114.73)	55,491.03	(3,114.73)	
1026	62002100	62002100 M&S Maint - Source of Supply	3,643.00	3,643.00	-	3,643.00	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,903.97	1,723.08	2,180.89	1,723.08	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,683.67	(12,834.94)	14,518.61	(12,834.94)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	11,718.27	(23,747.43)	35,465.70	(23,747.43)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	594.70	308.33	286.37	308.33	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	(5,504.56)	5,504.56	(5,504.56)	B6752
1026	62502200	62502200 Misc Maint - Pumping	60.00	60.00	-	60.00	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(699.03)	(1,588.27)	889.24	(1,588.27)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	26,991.36	8,712.94	18,278.42	8,712.94	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	4,652.48	(18,049.84)	22,702.32	(18,049.84)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	5,060.70	965.70	4,095.00	965.70	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	1,400.00	1,400.00	-	1,400.00	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(1,857.53)	1,857.53	(1,857.53)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	4,105.46	3,067.56	1,037.90	3,067.56	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(2,477.90)	2,477.90	(2,477.90)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	79,755.69	13,116.91	66,638.78	13,116.91	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	5,853.40	5,735.41	117.99	5,735.41	B6358
1026		Total: Maintenance supplies and services	148,723.67	(27,327.54)	176,051.21	(27,327.54)	
1026	88101000	88101000 Capital Movements - UP	1,445,272.58	500,396.19	944,876.39	500,396.19	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,593,295.63	4,382,975.23	1,210,320.40	4,382,975.23	B6758
1026	88107000	88107000 Capital Movements - CWIP	(2,425,272.43)	(2,759,717.32)	334,444.89	(2,759,717.32)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(23,651.50)	(23,030.75)	(620.75)	(23,030.75)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(54,693.01)	54,693.01	(54,693.01)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(1,430.67)	(1,430.67)	-	(1,430.67)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(79,619.90)	86,734.63	(166,354.53)	86,734.63	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(21,473.61)	95,199.39	(116,673.00)	95,199.39	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,379,806.51	349,580.95	1,030,225.56	349,580.95	B6758
1026	88257100	88257100 Capital Movements - RWIP	(971,625.08)	(261,519.77)	(710,105.31)	(261,519.77)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	4,000.00	4,000.00	-	4,000.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(19,484.34)	37,936.25	(57,420.59)	37,936.25	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	28,940.00	(17,839.00)	46,779.00	(17,839.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,908,757.19)	(2,338,592.12)	(2,570,165.07)	(2,338,592.12)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,326,873.18	281,309.46	2,045,563.72	281,309.46	
1026	68011000	68011000 Depreciation Exp - UPIS General	801,502.09	69,886.88	731,615.21	69,886.88	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,610.49)	(383.29)	(5,227.20)	(383.29)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(121.28)	(18,025.79)	(121.28)	B403
1026		Total: Depreciation	777,744.53	69,382.31	708,362.22	69,382.31	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	58,264.81	7,133.89	51,130.92	7,133.89	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(474.95)	(60.53)	(414.42)	(60.53)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.79)	(2,315.32)	(18.79)	B403
1026		Total: Removal costs, net	55,455.75	7,054.57	48,401.18	7,054.57	
1026		Total: Depreciation and amortization	837,729.88	76,575.66	761,154.22	76,575.66	
1026	69011000	69011000 FIT - Current	(124,818.00)	(137,858.00)	13,040.00	(137,858.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	273,465.00	273,465.00	-	273,465.00	B40910
1026		Total: Current federal income taxes - operating	148,647.00	135,607.00	13,040.00	135,607.00	
1026	69021000	69021000 SIT - Current	(33,863.00)	(45,598.00)	11,735.00	(45,598.00)	B40911
1026		Total: Current state income taxes - operating	(33,863.00)	(45,598.00)	11,735.00	(45,598.00)	
1026		Total: Current income taxes - operating	114,784.00	90,009.00	24,775.00	90,009.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	(273,465.00)	(273,465.00)	-	(273,465.00)	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	264,319.00	(35,447.00)	299,766.00	(35,447.00)	B41010
1026		Total: Deferred federal income tax expense	(444,359.79)	(747,218.54)	302,858.75	(747,218.54)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	80,925.00	(13,461.00)	94,386.00	(13,461.00)	B41011
1026		Total: Deferred state income tax expense	52,142.87	(43,901.46)	96,044.33	(43,901.46)	
1026		Total: Deferred taxes	(392,216.92)	(791,120.00)	398,903.08	(791,120.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211

1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(283,587.50)	(700,901.58)	417,314.08	(700,901.58)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	29.75	7.76	21.99	7.76	B40812
1026	68532100	68532100 FUTA Cap Credits	(19.68)	(5.27)	(14.41)	(5.27)	B40812
1026	68533000	68533000 FICA	50,972.48	1,782.75	49,189.73	1,782.75	B40812
1026	68533100	68533100 FICA Cap Credits	(16,198.51)	(2,679.23)	(13,519.28)	(2,679.23)	B40812
1026	68535000	68535000 SUTA	4,183.61	4,177.83	5.78	4,177.83	B40812
1026	68535100	68535100 SUTA Cap Credits	(8.43)	(4.62)	(3.81)	(4.62)	B40812
1026	68543000	68543000 Other Taxes and Licenses	53,000.00	3,000.00	50,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	488,901.92	52,586.95	436,314.97	52,586.95	
1026		Total: Operating expenses, net	3,369,917.48	(290,429.51)	3,660,346.99	(290,429.51)	
1026		Total: Operating Income (loss)	(811,907.54)	622,687.80	(1,434,595.34)	622,687.80	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(12,762.57)	14,661.45	(27,424.02)	14,661.45	B420
1026		Total: Allowance for funds used during construction	(12,762.57)	14,661.45	(27,424.02)	14,661.45	
1026	71511000	71511000 M&J Revenues	(5,422.65)	7,269.35	(12,692.00)	7,269.35	B415
1026	71521000	71521000 M&J Expenses	3,177.60	(2,351.48)	5,529.08	(2,351.48)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(6,563.96)	(9,183.44)	2,619.48	(9,183.44)	B426
1026		Total: Other miscellaneous income	(8,809.01)	(4,265.57)	(4,543.44)	(4,265.57)	
1026		Total: Other Income	(21,571.58)	10,395.88	(31,967.46)	10,395.88	
1026	75840000	75840000 Lobbying Expenses	480.91	74.30	406.61	74.30	B426
1026		Total: Other miscellaneous deductions	480.91	74.30	406.61	74.30	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	96.00	(230.00)	326.00	(230.00)	B40920
1026		Total: Current federal income taxes - non-operating	96.00	(230.00)	326.00	(230.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	62.00	(56.00)	118.00	(56.00)	B40920
1026		Total: Current state income taxes - non-operating	62.00	(56.00)	118.00	(56.00)	
1026		Total: Other Deductions	638.91	(211.70)	850.61	(211.70)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.32	11,500.01	267,709.31	11,500.01	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.09	11,522.86	308,605.23	11,522.86	
1026	81315000	81315000 Interest Short Term Debt Intercompany	17,131.69	(569.79)	17,701.48	(569.79)	B4272
1026		Total: Interest on short-term debt	17,131.69	(569.79)	17,701.48	(569.79)	
1026	81500000	81500000 Interest Other	(9,665.13)	(9,665.13)	-	(9,665.13)	B4275
1026		Total: Other interest expense	(9,665.13)	(9,665.13)	-	(9,665.13)	
1026	85000000	85000000 AFUDC Debt	(14,090.07)	16,186.51	(30,276.58)	16,186.51	B420
1026		Total: Allowance for borrowed funds used during cons	(14,090.07)	16,186.51	(30,276.58)	16,186.51	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	116.45	5,556.89	116.45	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	99.72	7,070.46	99.72	
1026		Total: Interest Charges	320,674.76	17,574.17	303,100.59	17,574.17	
1026		Total: Other Income (Expenses)	299,742.09	27,758.35	271,983.74	27,758.35	
1026		Total: Income (loss) before income taxes	(512,165.45)	650,446.15	(1,162,611.60)	650,446.15	
1026		Total: Net income (loss)	(512,165.45)	650,446.15	(1,162,611.60)	650,446.15	
1026		Total: Net Income Available to common stockholders	(512,165.45)	650,446.15	(1,162,611.60)	650,446.15	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(512,165.45)	650,446.15	(1,162,611.60)	650,446.15	

Tennessee American Water Company
Trial Balance as of November 30, 2020

Company Code	Account Number	Description	November 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,700,149.02)	(37,512.69)	(1,662,636.33)	(37,512.69)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	(1.92)	(1.92)	-	(1.92)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(342,949.30)	(24,176.01)	(318,773.29)	(24,176.01)	B4611
1026	40112000	40112000 Residential Sales Unbilled	185,088.18	202,059.99	(16,971.81)	202,059.99	B4611
1026		Total: Water revenues - residential	(1,858,012.06)	140,369.37	(1,998,381.43)	140,369.37	
1026	40121000	40121000 Commercial Sales Billed	(1,302,741.88)	(9,028.62)	(1,293,713.26)	(9,028.62)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	5.29	(2.71)	8.00	(2.71)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(261,860.55)	(13,479.50)	(248,381.05)	(13,479.50)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	33,923.39	31,860.40	2,062.99	31,860.40	B4612
1026		Total: Water revenues - commercial	(1,530,673.75)	9,349.57	(1,540,023.32)	9,349.57	
1026	40131000	40131000 Industrial Sales Billed	(308,512.99)	(11,907.50)	(296,605.49)	(11,907.50)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(62,131.26)	(5,241.62)	(56,889.64)	(5,241.62)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	54,068.91	30,972.40	23,096.51	30,972.40	B4613
1026		Total: Water revenues - industrial	(316,575.34)	13,823.28	(330,398.62)	13,823.28	
1026	40145000	40145000 Private Fire Billed	(211,974.80)	(7,812.42)	(204,162.38)	(7,812.42)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(33,309.75)	(10,893.60)	(22,416.15)	(10,893.60)	B4622
1026	40146000	40146000 Private Fire Unbilled	73.66	73.66	-	73.66	B4622
1026		Total: Water revenues - private fire	(245,210.89)	(18,632.36)	(226,578.53)	(18,632.36)	
1026	40151000	40151000 Public Authority Billed	(284,638.62)	(29,149.15)	(255,489.47)	(29,149.15)	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(57,432.79)	(8,416.97)	(49,015.82)	(8,416.97)	B4614
1026	40152000	40152000 Public Authority Unbilled	52,605.68	41,233.05	11,372.63	41,233.05	B4614
1026		Total: Water revenues - public authority	(289,465.73)	3,666.93	(293,132.66)	3,666.93	
1026	40161000	40161000 Sales for Resale Billed	(69,482.34)	14,001.86	(83,484.20)	14,001.86	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(13,986.79)	2,025.50	(16,012.29)	2,025.50	B466
1026	40162000	40162000 Sales for Resale Unbilled	2,167.80	963.54	1,204.26	963.54	B466
1026		Total: Water revenues - sales for resale	(81,301.33)	16,990.90	(98,292.23)	16,990.90	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	571,264.98	336,678.26	234,586.72	336,678.26	B474
1026		Total: Water revenues - other	571,264.98	336,678.26	234,586.72	336,678.26	
1026		Total: Water revenues	(3,749,974.12)	502,245.95	(4,252,220.07)	502,245.95	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(21,914.21)	8,573.72	(30,487.93)	8,573.72	B470
1026	40310200	40310200 Other Revenue - Rent	(16,212.96)	(2,402.14)	(13,810.82)	(2,402.14)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,960.00)	(680.00)	(2,280.00)	(680.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,015.00)	260.13	(18,275.13)	260.13	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,518.00)	13.58	(1,531.58)	13.58	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(17,415.00)	20,535.00	(37,950.00)	20,535.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	50.00	(50.00)	50.00	B471
1026		Total: Other revenues	(78,035.17)	26,350.29	(104,385.46)	26,350.29	
1026		Total: Operating revenues	(3,828,009.29)	528,596.24	(4,356,605.53)	528,596.24	
1026	51010000	51010000 Purchased Water	1,655.16	(335.37)	1,990.53	(335.37)	B6101
1026		Total: Purchased water	1,655.16	(335.37)	1,990.53	(335.37)	
1026	51510011	51510011 Purchased Power - Source of Supply	332.72	(49.67)	382.39	(49.67)	B6151
1026	51510012	51510012 Purchased Power - Pumping	144,795.42	(49,678.74)	194,474.16	(49,678.74)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,382.09	(1,807.49)	7,189.58	(1,807.49)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,434.98	(830.59)	2,265.57	(830.59)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	13,120.89	(50,112.07)	63,232.96	(50,112.07)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	165,066.10	(102,478.56)	267,544.66	(102,478.56)	
1026	51800000	51800000 Chemicals	106,720.00	26,047.55	80,672.45	26,047.55	B6183
1026		Total: Chemicals	106,720.00	26,047.55	80,672.45	26,047.55	
1026	51110000	51110000 Waste Disposal	17,194.59	(10,530.89)	27,725.48	(10,530.89)	B6753
1026		Total: Waste disposal	17,194.59	(10,530.89)	27,725.48	(10,530.89)	
1026		Total: Production costs	290,635.85	(87,297.27)	377,933.12	(87,297.27)	
1026	50100000	50100000 Labor Natural Account	216,056.95	45,186.71	170,870.24	45,186.71	B6018
1026	50100001	50100001 Labor Expense Accrual	11,853.56	9,736.78	2,116.78	9,736.78	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	104,311.84	(228.50)	104,540.34	(228.50)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,609.47	703.10	15,906.37	703.10	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(1,565.76)	1,565.76	(1,565.76)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	47,608.91	(5,008.45)	52,617.36	(5,008.45)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	37,266.76	(1,188.46)	38,455.22	(1,188.46)	B6017
1026	50101600	50101600 Labor Oper Admin & General	530,370.29	415,449.42	114,920.87	415,449.42	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	(40.13)	(40.13)	-	(40.13)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(200.41)	21.59	(222.00)	21.59	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,407.71	2,473.18	5,934.53	2,473.18	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,039.35	(17,354.12)	31,393.47	(17,354.12)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	22,475.06	3,286.86	19,188.20	3,286.86	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,441.25	(1,616.26)	14,057.51	(1,616.26)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(164,395.82)	(14,409.06)	(149,986.76)	(14,409.06)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	32,661.74	12,168.12	20,493.62	12,168.12	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	2,966.78	(1,192.77)	4,159.55	(1,192.77)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,271.40	(372.89)	1,644.29	(372.89)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	216.16	(2,995.53)	3,211.69	(2,995.53)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	108.05	(808.52)	916.57	(808.52)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,312.56	(1,684.86)	2,997.42	(1,684.86)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	680.80	(229.61)	910.41	(229.61)	B6016

1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	197.13	(3,105.83)	3,302.96	(3,105.83)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,290.75	(4,007.87)	5,298.62	(4,007.87)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	54.60	(629.09)	683.69	(629.09)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(32,661.74)	(12,168.12)	(20,493.62)	(12,168.12)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	40,340.27	10,169.77	30,170.50	10,169.77	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(5,556.58)	(1,791.93)	(3,764.65)	(1,791.93)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	899,686.71	428,797.77	470,888.94	428,797.77	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,729.37)	(475.94)	(4,253.43)	(475.94)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	12,494.00	(18,504.00)	30,998.00	(18,504.00)	B6048
1026		Total: Pension expense	23,285.63	(13,661.94)	36,947.57	(13,661.94)	
1026	50510000	50510000 PBOP Expense	6,124.90	1,735.00	4,389.90	1,735.00	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,635.56)	(320.23)	(1,315.33)	(320.23)	B6048
1026	50550000	50550000 Group Insurance Expense	141,210.03	2,607.10	138,602.93	2,607.10	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(44,153.30)	(4,969.17)	(39,184.13)	(4,969.17)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	3,306.07	(15,565.30)	18,871.37	(15,565.30)	
1026	50421000	50421000 401k Expense	17,618.48	33.65	17,584.83	33.65	B6048
1026	50421100	50421100 401k Expense Cap Credits	(5,886.25)	(1,061.56)	(4,824.69)	(1,061.56)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,850.34	(50.58)	25,900.92	(50.58)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(7,741.73)	(1,366.71)	(6,375.02)	(1,366.71)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,215.77	171.12	2,044.65	171.12	B6048
1026	50424000	50424000 DC Restoration Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,467.82	37.06	2,430.76	37.06	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(594.38)	(97.28)	(497.10)	(97.28)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	35,889.10	34,311.60	1,577.50	34,311.60	B6048
1026	50451000	50451000 Employee Awards	344.64	344.64	-	344.64	B6048
1026	50452000	50452000 Employee Physical Exams	355.00	177.47	177.53	177.47	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	-	-	-	-	B6048
1026		Total: Other benefits	70,518.79	32,499.41	38,019.38	32,499.41	
1026		Total: Employee-related costs	996,797.20	432,069.94	564,727.26	432,069.94	
1026	53401000	53401000 AWWSC Services - Labor OPEX	204,892.16	(55,510.81)	260,402.97	(55,510.81)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,925.07	1,637.30	13,287.77	1,637.30	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,201.56	471.19	38,730.37	471.19	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,817.43	2,846.64	16,970.79	2,846.64	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	55,970.94	(40,026.07)	95,997.01	(40,026.07)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	7,684.70	(6,983.89)	14,668.59	(6,983.89)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	19,831.72	6,689.10	13,142.62	6,689.10	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	75,347.66	75,347.66	-	75,347.66	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	11,095.48	1,190.44	9,905.04	1,190.44	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	42,329.29	9,802.57	32,526.72	9,802.57	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	43,361.14	(107.32)	43,468.46	(107.32)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	13,980.67	(3,306.22)	17,286.89	(3,306.22)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,278.51	4,639.96	(1,361.45)	4,639.96	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	210.00	(8,205.91)	8,415.91	(8,205.91)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(88.33)	(918.07)	829.74	(918.07)	B6348
1026		Total: Service Company Costs	551,838.00	(12,433.43)	564,271.43	(12,433.43)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(20,845.99)	20,845.99	(20,845.99)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	851.53	851.53	-	851.53	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	963.38	801.69	161.69	801.69	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,439.00	418.13	3,020.87	418.13	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	540.79	540.79	-	540.79	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	22,664.39	11,408.46	11,255.93	11,408.46	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	(225.40)	525.40	(225.40)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	6,588.00	(206.00)	6,794.00	(206.00)	B6328
1026	53155000	53155000 Contract Services - Legal	9,681.15	38,599.69	(28,918.54)	38,599.69	B6338
1026		Total: Contracted services	45,028.24	31,342.90	13,685.34	31,342.90	
1026	52532013	52532013 Electricity - Water Treatment	2,970.76	1,962.39	1,008.37	1,962.39	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	757.71	426.13	331.58	426.13	B6755
1026	52532016	52532016 Electricity - Admin & General	115.58	(2.08)	117.66	(2.08)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	3,900.97	3,900.97	-	3,900.97	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	76.83	76.83	-	76.83	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	600.58	600.58	-	600.58	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,615.05	1,486.79	128.26	1,486.79	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	486.80	(86.98)	573.78	(86.98)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.55	(1.65)	9.20	(1.65)	B6758
1026	52550012	52550012 Janitorial - Pumping	59.21	59.21	-	59.21	B6751
1026	52550013	52550013 Janitorial - Water Treatment	61.57	61.57	-	61.57	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	17,417.39	17,281.42	135.97	17,281.42	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(474.46)	474.46	(474.46)	B6755
1026	52571016	52571016 Security Service - Admin & General	470.02	470.02	-	470.02	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	683.26	683.26	-	683.26	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	376.78	376.78	-	376.78	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	-	(299.00)	299.00	(299.00)	B6758

1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	42.22	(92.06)	134.28	(92.06)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	134.34	(53.83)	188.17	(53.83)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	19.89	477.29	19.89	B6758
1026		Total: Building Maintenance and Services	32,559.98	25,935.86	6,624.12	25,935.86	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	833.00	354.42	478.58	354.42	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	836.74	386.53	450.21	386.53	B6755
1026	52574016	52574016 Telephone - Admin & General	6,145.78	1,030.93	5,114.85	1,030.93	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	5.04	(155.71)	160.75	(155.71)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	357.39	58.29	299.10	58.29	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	277.02	(448.53)	725.55	(448.53)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,666.09	(1,153.43)	2,819.52	(1,153.43)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,234.88	(811.37)	5,046.25	(811.37)	B6758
1026	52574200	52574200 Data Lines - Admin & General	61.16	(19.58)	80.74	(19.58)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,999.46	911.66	1,087.80	911.66	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	47.15	21.28	25.87	21.28	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	(327.75)	327.75	(327.75)	B6758
1026		Total: Telecommunication expenses	16,463.71	(153.26)	16,616.97	(153.26)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	108.11	(21.27)	129.38	(21.27)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	286.94	(496.78)	783.72	(496.78)	B6758
1026	52566016	52566016 Postage - Admin & General	378.02	378.02	-	378.02	B6758
1026	52566700	52566700 Printing	-	(1,312.27)	1,312.27	(1,312.27)	B6758
1026		Total: Postage, printing and stationary	773.07	(1,452.30)	2,225.37	(1,452.30)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,691.79	798.77	2,893.02	798.77	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	7.48	7.48	-	7.48	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	301.00	(603.60)	904.60	(603.60)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	418.40	(1,180.92)	1,599.32	(1,180.92)	B6758
1026	52571500	52571500 Software Licenses	13,150.24	1,568.72	11,581.52	1,568.72	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	603.68	421.83	181.85	421.83	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	4,347.17	4,033.88	313.29	4,033.88	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	505.33	505.33	-	505.33	B6757
1026	52582016	52582016 Uniforms - Admin & General	411.68	633.37	(221.69)	633.37	B6757
1026		Total: Office supplies and services	23,436.77	6,184.86	17,251.91	6,184.86	
1026	52503000	52503000 Advertising	-	(5,608.88)	5,608.88	(5,608.88)	B6608
1026		Total: Advertising & marketing expenses	-	(5,608.88)	5,608.88	(5,608.88)	
1026	52534000	52534000 Employee Expenses	3,112.61	236.51	2,876.10	236.51	B6758
1026	52534200	52534200 Conferences & Registration	6,026.80	5,812.80	214.00	5,812.80	B6758
1026	52535000	52535000 Meals Deductible	2,366.84	1,662.51	704.33	1,662.51	B6758
1026	52567000	52567000 Relocation Expenses	(3,849.93)	(3,849.93)	-	(3,849.93)	B6758
1026		Total: Employee related expense travel & entertainme	7,656.32	3,861.89	3,794.43	3,861.89	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,978.81	2,786.92	191.89	2,786.92	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	392.74	(895.31)	1,288.05	(895.31)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,159.98	(96.98)	6,256.96	(96.98)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	13,282.55	12,922.16	360.39	12,922.16	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	900.00	(8,894.60)	9,794.60	(8,894.60)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	5,465.08	2,298.21	3,166.87	2,298.21	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	131.70	131.70	-	131.70	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-	-	-	-	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(71,669.10)	(143,063.79)	71,394.69	(143,063.79)	B6758
1026	52513200	52513200 Business Development	8,143.11	8,143.11	-	8,143.11	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(500.00)	500.00	(500.00)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(579.05)	579.05	(579.05)	B6758
1026	52514700	52514700 Community Partnerships	-	(1,000.00)	1,000.00	(1,000.00)	B6758
1026	52514900	52514900 Customer Education	1,150.88	1,150.88	-	1,150.88	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	(1,013.51)	1,013.51	(1,013.51)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(273.55)	273.55	(273.55)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,289.06	(3,350.30)	6,639.36	(3,350.30)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	6,705.94	1,507.71	5,198.23	1,507.71	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(2,120.03)	(385.17)	(1,734.86)	(385.17)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	191.62	168.53	23.09	168.53	B6758
1026		Total: Miscellaneous expenses	(23,677.89)	(130,901.47)	107,223.58	(130,901.47)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	4,701.23	4,693.58	7.65	4,693.58	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	5,404.53	5,378.49	26.04	5,378.49	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	9,245.30	9,219.31	25.99	9,219.31	B6428
1026		Total: Rents	19,351.06	19,291.38	59.68	19,291.38	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	(94,049.84)	94,049.84	(94,049.84)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(409.69)	409.69	(409.69)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	517.75	513.75	4.00	513.75	B6508

1026	55000022	55000022 Transportation Maint - Pumping	153.32	153.32	-	153.32	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(365.99)	365.99	(365.99)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	27.01	27.01	-	27.01	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(14,227.55)	91,011.04	(105,238.59)	91,011.04	B6508
1026	55010100	55010100 Transportation Lease Costs	675.35	(7,703.60)	8,378.95	(7,703.60)	B6508
1026	55010200	55010200 Transportation Lease Fuel	3,414.86	(12,490.66)	15,905.52	(12,490.66)	B6508
1026	55010300	55010300 Transportation Lease Maint	11,642.32	(7,777.55)	19,419.87	(7,777.55)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	327.18	(181.48)	508.66	(181.48)	B6508
1026		Total: Transportation	2,530.24	(31,273.69)	33,803.93	(31,273.69)	
1026		Total: Operating supplies and services	124,121.50	(82,772.71)	206,894.21	(82,772.71)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	38,348.47	14,532.34	23,816.13	14,532.34	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	38,348.47	14,532.34	23,816.13	14,532.34	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	121.09	(121.09)	121.09	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	15,291.34	5,522.90	9,768.44	5,522.90	B6757
1026	52520000	52520000 Collection Agencies	(60.87)	(24,806.43)	24,745.56	(24,806.43)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(9,623.50)	9,623.50	(9,623.50)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(27,462.24)	27,462.24	(27,462.24)	B6757
1026		Total: Customer accounting, other	15,230.47	(56,248.18)	71,478.65	(56,248.18)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	(858.98)	32,534.82	(858.98)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,497.63)	2,021.27	(3,518.90)	2,021.27	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	52,741.21	(3,830.92)	56,572.13	(3,830.92)	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,498.58	238.38	4,260.20	238.38	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	3,408.55	1,735.52	1,673.03	1,735.52	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	14,938.86	(25,684.96)	40,623.82	(25,684.96)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	251.06	251.06	-	251.06	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(369.36)	369.36	(369.36)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(13,936.35)	(16,844.96)	2,908.61	(16,844.96)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	26,493.17	8,214.75	18,278.42	8,214.75	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	39,635.31	(9,488.37)	49,123.68	(9,488.37)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	501.00	(5,739.00)	6,240.00	(5,739.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	8,400.00	8,400.00	-	8,400.00	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(223.51)	223.51	(223.51)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(2,448.71)	2,448.71	(2,448.71)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	158.41	(2,363.74)	2,522.15	(2,363.74)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	27,550.91	27,255.93	294.98	27,255.93	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,901.66	1,060.87	840.79	1,060.87	B6358
1026		Total: Maintenance supplies and services	113,801.16	(16,006.10)	129,807.26	(16,006.10)	
1026	88101000	88101000 Capital Movements - UP	573,530.68	(695,170.26)	1,268,700.94	(695,170.26)	B6758
1026	88106000	88106000 Capital Movements - CCNC	530,358.48	592,426.95	(62,068.47)	592,426.95	B6758
1026	88107000	88107000 Capital Movements - CWIP	(141,062.21)	(835,752.67)	694,690.46	(835,752.67)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(9,644.80)	(9,644.80)	-	(9,644.80)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(31,042.23)	31,042.23	(31,042.23)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	1,430.67	1,430.67	-	1,430.67	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(127,775.00)	171,849.65	(299,624.65)	171,849.65	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(171,528.67)	(501,535.26)	330,006.59	(501,535.26)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	126,672.19	(111,977.80)	238,649.99	(111,977.80)	B6758
1026	88257100	88257100 Capital Movements - RWIP	(67,532.73)	21,318.68	(88,851.41)	21,318.68	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(12,225.00)	109,791.00	(122,016.00)	109,791.00	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(7,400.00)	(126,795.38)	119,395.38	(126,795.38)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(694,823.61)	1,415,101.45	(2,109,925.06)	1,415,101.45	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,183,513.86	188,013.67	1,995,500.19	188,013.67	
1026	68011000	68011000 Depreciation Exp - UPIS General	814,009.16	78,725.05	735,284.11	78,725.05	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,620.01)	(337.47)	(5,282.54)	(337.47)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(121.28)	(18,025.79)	(121.28)	B403
1026		Total: Depreciation	790,242.08	78,266.30	711,975.78	78,266.30	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	411.62	4,117.98	411.62	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	319.48	4,210.12	319.48	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	58,563.70	7,341.67	51,222.03	7,341.67	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(476.46)	(53.25)	(423.21)	(53.25)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.79)	(2,315.32)	(18.79)	B403
1026		Total: Removal costs, net	55,753.13	7,269.63	48,483.50	7,269.63	
1026		Total: Depreciation and amortization	850,524.81	85,855.41	764,669.40	85,855.41	
1026	69011000	69011000 FIT - Current	(144,250.00)	(200,922.00)	56,672.00	(200,922.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	98,104.00	(98,104.00)	98,104.00	B40910
1026		Total: Current federal income taxes - operating	(144,250.00)	(102,818.00)	(41,432.00)	(102,818.00)	
1026	69021000	69021000 SIT - Current	(50,439.00)	(65,757.00)	15,318.00	(65,757.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	135,684.00	(135,684.00)	135,684.00	B40911
1026		Total: Current state income taxes - operating	(50,439.00)	69,927.00	(120,366.00)	69,927.00	
1026		Total: Current income taxes - operating	(194,689.00)	(32,891.00)	(161,798.00)	(32,891.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	(122,900.00)	122,900.00	(122,900.00)	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(435,213.79)	(438,306.54)	3,092.75	(438,306.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	234,111.00	123,159.00	110,952.00	123,159.00	B41010
1026		Total: Deferred federal income tax expense	(201,102.79)	(438,047.54)	236,944.75	(438,047.54)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	(57,267.00)	57,267.00	(57,267.00)	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(28,782.13)	(30,440.46)	1,658.33	(30,440.46)	B41011

1026	69073500	69073500 Deferred SIT - Other	80,926.00	39,962.00	40,964.00	39,962.00	B41011
1026		Total: Deferred state income tax expense	52,143.87	(47,745.46)	99,889.33	(47,745.46)	
1026		Total: Deferred taxes	(148,958.92)	(485,793.00)	336,834.08	(485,793.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(349,802.50)	(518,474.58)	168,672.08	(518,474.58)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	24.44	(29.19)	53.63	(29.19)	B40812
1026	68532100	68532100 FUTA Cap Credits	(15.87)	7.09	(22.96)	7.09	B40812
1026	68533000	68533000 FICA	55,502.99	9,857.06	45,645.93	9,857.06	B40812
1026	68533100	68533100 FICA Cap Credits	(14,644.13)	(2,372.07)	(12,272.06)	(2,372.07)	B40812
1026	68535000	68535000 SUTA	9.85	231.68	(221.83)	231.68	B40812
1026	68535100	68535100 SUTA Cap Credits	(6.38)	3.18	(9.56)	3.18	B40812
1026	68543000	68543000 Other Taxes and Licenses	51,446.61	1,446.61	50,000.00	1,446.61	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	489,260.21	55,452.09	433,808.12	55,452.09	
1026		Total: Operating expenses, net	3,173,496.38	(189,153.41)	3,362,649.79	(189,153.41)	
1026		Total: Operating Income (loss)	(654,512.91)	339,442.83	(993,955.74)	339,442.83	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(13,143.19)	14,600.07	(27,743.26)	14,600.07	B420
1026		Total: Allowance for funds used during construction	(13,143.19)	14,600.07	(27,743.26)	14,600.07	
1026	71511000	71511000 M&J Revenues	-	8,767.00	(8,767.00)	8,767.00	B415
1026	71521000	71521000 M&J Expenses	(823.53)	(4,936.81)	4,113.28	(4,936.81)	B416
1026	71621000	71621000 Misc Nonutility Expense	16,000.00	16,000.00	-	16,000.00	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(4,086.71)	(9,464.60)	5,377.89	(9,464.60)	B426
1026		Total: Other miscellaneous income	11,089.76	10,365.59	724.17	10,365.59	
1026		Total: Other Income	(2,053.43)	24,965.66	(27,019.09)	24,965.66	
1026	75840000	75840000 Lobbying Expenses	15,480.91	14,414.85	1,066.06	14,414.85	B426
1026		Total: Other miscellaneous deductions	15,480.91	14,414.85	1,066.06	14,414.85	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(316.00)	(171.00)	(145.00)	(171.00)	B40920
1026		Total: Current federal income taxes - non-operating	(316.00)	(171.00)	(145.00)	(171.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(197.00)	(146.00)	(51.00)	(146.00)	B40920
1026		Total: Current state income taxes - non-operating	(197.00)	(146.00)	(51.00)	(146.00)	
1026		Total: Other Deductions	14,967.91	14,097.85	870.06	14,097.85	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.34	11,499.99	267,709.35	11,499.99	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.11	11,522.84	308,605.27	11,522.84	
1026	81315000	81315000 Interest Short Term Debt Intercompany	14,307.09	1,041.59	13,265.50	1,041.59	B4272
1026		Total: Interest on short-term debt	14,307.09	1,041.59	13,265.50	1,041.59	
1026	81500000	81500000 Interest Other	(9,356.78)	(9,356.78)	-	(9,356.78)	B4275
1026		Total: Other interest expense	(9,356.78)	(9,356.78)	-	(9,356.78)	
1026	85000000	85000000 AFUDC Debt	(14,510.33)	16,118.65	(30,628.98)	16,118.65	B420
1026		Total: Allowance for borrowed funds used during cons	(14,510.33)	16,118.65	(30,628.98)	16,118.65	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.35	116.46	5,556.89	116.46	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.19	99.73	7,070.46	99.73	
1026		Total: Interest Charges	317,738.28	19,426.03	298,312.25	19,426.03	
1026		Total: Other Income (Expenses)	330,652.76	58,489.54	272,163.22	58,489.54	
1026		Total: Income (loss) before income taxes	(323,860.15)	397,932.37	(721,792.52)	397,932.37	
1026		Total: Net income (loss)	(323,860.15)	397,932.37	(721,792.52)	397,932.37	
1026		Total: Net Income Available to common stockholders	(323,860.15)	397,932.37	(721,792.52)	397,932.37	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(323,860.15)	397,932.37	(721,792.52)	397,932.37	

Tennessee American Water Company
Trial Balance as of December 31, 2020

Company Code	Account Number	Description	December 2020 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,690,045.87)	(94,141.84)	(1,595,904.03)	(94,141.84)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	1.92	1.92	-	1.92	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(340,829.61)	(44,611.64)	(296,217.97)	(44,611.64)	B4611
1026	40112000	40112000 Residential Sales Unbilled	21,352.22	(12,808.54)	34,160.76	(12,808.54)	B4611
1026		Total: Water revenues - residential	(2,009,521.34)	(151,560.10)	(1,857,961.24)	(151,560.10)	
1026	40121000	40121000 Commercial Sales Billed	(1,233,416.60)	(22,838.93)	(1,210,577.67)	(22,838.93)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	(5.29)	(5.29)	-	(5.29)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(248,925.70)	(23,037.61)	(225,888.09)	(23,037.61)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	56,039.12	36,124.49	19,914.63	36,124.49	B4612
1026		Total: Water revenues - commercial	(1,426,308.47)	(9,757.34)	(1,416,551.13)	(9,757.34)	
1026	40131000	40131000 Industrial Sales Billed	(272,485.29)	6,996.53	(279,481.82)	6,996.53	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(54,851.40)	(2,370.27)	(52,481.13)	(2,370.27)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(25,904.56)	(58,359.41)	32,454.85	(58,359.41)	B4613
1026		Total: Water revenues - industrial	(353,241.25)	(53,733.15)	(299,508.10)	(53,733.15)	
1026	40145000	40145000 Private Fire Billed	(177,737.48)	27,926.16	(205,663.64)	27,926.16	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(31,589.72)	(9,569.05)	(22,020.67)	(9,569.05)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(209,327.20)	18,357.11	(227,684.31)	18,357.11	
1026	40151000	40151000 Public Authority Billed	(235,691.12)	7,258.50	(242,949.62)	7,258.50	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(47,511.99)	(2,194.49)	(45,317.50)	(2,194.49)	B4614
1026	40152000	40152000 Public Authority Unbilled	(1,107.26)	(16,314.50)	15,207.24	(16,314.50)	B4614
1026		Total: Water revenues - public authority	(284,310.37)	(11,250.49)	(273,059.88)	(11,250.49)	
1026	40161000	40161000 Sales for Resale Billed	(65,607.50)	(18,598.14)	(47,009.36)	(18,598.14)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(13,206.79)	(4,419.47)	(8,787.32)	(4,419.47)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(14,695.17)	27,572.67	(42,267.84)	27,572.67	B466
1026		Total: Water revenues - sales for resale	(93,509.46)	4,555.06	(98,064.52)	4,555.06	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	990,750.48	864,025.94	126,724.54	864,025.94	B474
1026		Total: Water revenues - other	990,750.48	864,025.94	126,724.54	864,025.94	
1026		Total: Water revenues	(3,385,467.61)	660,637.03	(4,046,104.64)	660,637.03	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,609.62)	2,685.34	(31,294.96)	2,685.34	B470
1026	40310200	40310200 Other Revenue - Rent	(13,764.33)	6,350.77	(20,115.10)	6,350.77	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,360.00)	(560.00)	(2,800.00)	(560.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,810.00)	(1,270.00)	(17,540.00)	(1,270.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,291.46)	112.47	(1,403.93)	112.47	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(14,925.00)	(7,455.00)	(7,470.00)	(7,455.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(295.00)	(295.00)	-	(295.00)	B471
1026		Total: Other revenues	(81,055.41)	(431.42)	(80,623.99)	(431.42)	
1026		Total: Operating revenues	(3,466,523.02)	660,205.61	(4,126,728.63)	660,205.61	
1026	51010000	51010000 Purchased Water	1,688.18	(531.62)	2,219.80	(531.62)	B6101
1026		Total: Purchased water	1,688.18	(531.62)	2,219.80	(531.62)	
1026	51510011	51510011 Purchased Power - Source of Supply	318.92	(256.88)	575.80	(256.88)	B6151
1026	51510012	51510012 Purchased Power - Pumping	175,546.34	(2,358.63)	177,904.97	(2,358.63)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,952.01	(1,556.54)	10,508.55	(1,556.54)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,646.43	(651.98)	2,298.41	(651.98)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(194,976.74)	(204,388.87)	9,412.13	(204,388.87)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	(8,513.04)	(209,212.90)	200,699.86	(209,212.90)	
1026	51800000	51800000 Chemicals	95,967.94	(2,224.76)	98,192.70	(2,224.76)	B6183
1026		Total: Chemicals	95,967.94	(2,224.76)	98,192.70	(2,224.76)	
1026	51110000	51110000 Waste Disposal	69,273.57	16,942.38	52,331.19	16,942.38	B6753
1026		Total: Waste disposal	69,273.57	16,942.38	52,331.19	16,942.38	
1026		Total: Production costs	158,416.65	(195,026.90)	353,443.55	(195,026.90)	
1026	50100000	50100000 Labor Natural Account	428,175.43	198,489.08	229,686.35	198,489.08	B6018
1026	50100001	50100001 Labor Expense Accrual	(64,746.68)	(78,307.11)	13,560.43	(78,307.11)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	42.00	42.00	-	42.00	B6011
1026	50101200	50101200 Labor Oper Pumping	80,532.93	(16,491.62)	97,024.55	(16,491.62)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,937.78	(468.95)	15,406.73	(468.95)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(1,267.52)	1,267.52	(1,267.52)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	36,752.90	(10,550.60)	47,303.50	(10,550.60)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	36,758.87	(3,234.07)	39,992.94	(3,234.07)	B6017
1026	50101600	50101600 Labor Oper Admin & General	92,359.85	90,152.46	2,207.39	90,152.46	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	-	-	-	-	B6012
1026	50102300	50102300 Labor Maint Water Treatment	240.42	(501.93)	742.35	(501.93)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,852.04	5,079.22	5,772.82	5,079.22	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,168.40	(12,690.07)	27,858.47	(12,690.07)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,248.36	(10,926.20)	24,174.56	(10,926.20)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	5,672.82	(4,229.42)	9,902.24	(4,229.42)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(186,820.22)	(21,347.70)	(165,472.52)	(21,347.70)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	41,900.40	20,884.38	21,016.02	20,884.38	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	11,975.29	3,736.48	8,238.81	3,736.48	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,969.16	971.46	997.70	971.46	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,320.50	1,357.56	1,962.94	1,357.56	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,646.58	809.18	1,837.40	809.18	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	6,880.19	1,959.41	4,920.78	1,959.41	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	160.28	120.98	39.30	120.98	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	1,321.89	1,321.89	-	1,321.89	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	727.27	(727.27)	1,454.54	(727.27)	B6016

1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,817.55	(175.10)	3,992.65	(175.10)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,911.88	890.48	2,021.40	890.48	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(511.25)	511.25	(511.25)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(41,900.40)	(20,873.65)	(21,026.75)	(20,873.65)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	4,406.16	2,061.84	2,344.32	2,061.84	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,728.64	1,357.68	1,370.96	1,357.68	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(798.56)	798.56	(798.56)	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	2,011.20	397.35	1,613.85	397.35	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	(38.90)	38.90	(38.90)	B6012
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	27,072.78	52,878.04	(25,805.26)	52,878.04	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(5,940.87)	(1,671.69)	(4,269.18)	(1,671.69)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	(19,335.24)	8,436.47	(27,771.71)	8,436.47	B6018
1026		Total: Salaries and wages	529,848.16	206,134.35	323,713.81	206,134.35	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,191.96)	(473.51)	(4,718.45)	(473.51)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	12,494.00	(18,504.00)	30,998.00	(18,504.00)	B6048
1026		Total: Pension expense	22,823.04	(13,659.51)	36,482.55	(13,659.51)	
1026	50510000	50510000 PBOP Expense	6,614.75	2,204.85	4,409.90	2,204.85	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,806.91)	(389.55)	(1,417.36)	(389.55)	B6048
1026	50550000	50550000 Group Insurance Expense	90,381.40	(36,587.94)	126,969.34	(36,587.94)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(27,870.37)	7,483.62	(35,353.99)	7,483.62	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	(30,921.13)	(41,907.02)	10,985.89	(41,907.02)	
1026	50421000	50421000 401k Expense	19,184.96	795.35	18,389.61	795.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,431.38)	(560.10)	(5,871.28)	(560.10)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	29,670.87	9,698.65	19,972.22	9,698.65	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,811.10)	(1,101.93)	(7,709.17)	(1,101.93)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	966.04	185.98	780.06	185.98	B6048
1026	50424000	50424000 DC Restoration Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	3,989.28	1,088.31	2,900.97	1,088.31	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(728.27)	(129.24)	(599.03)	(129.24)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	4,085.73	2,667.41	1,418.32	2,667.41	B6048
1026	50451000	50451000 Employee Awards	222.29	222.29	-	222.29	B6048
1026	50452000	50452000 Employee Physical Exams	1,036.90	689.37	347.53	689.37	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	-	-	-	-	B6048
1026		Total: Other benefits	43,185.32	13,556.09	29,629.23	13,556.09	
1026		Total: Employee-related costs	564,935.39	164,123.91	400,811.48	164,123.91	
1026	53401000	53401000 AWWSC Services - Labor OPEX	350,828.34	(42,682.67)	393,511.01	(42,682.67)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,835.65	1,852.84	13,982.81	1,852.84	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	25,954.79	(13,492.71)	39,447.50	(13,492.71)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	27,059.51	8,679.93	18,379.58	8,679.93	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	88,343.11	(8,403.49)	96,746.60	(8,403.49)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	2,750.16	(11,667.75)	14,417.91	(11,667.75)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,062.33	(1,676.37)	18,738.70	(1,676.37)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	83,639.19	83,639.19	-	83,639.19	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	13,092.68	2,318.72	10,773.96	2,318.72	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	21,627.53	(44,824.35)	66,451.88	(44,824.35)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	52,936.89	7,841.00	45,095.89	7,841.00	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	16,464.98	3,076.99	13,387.99	3,076.99	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(7,800.69)	(30,939.39)	23,138.70	(30,939.39)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	39,862.76	44,343.86	(4,481.10)	44,343.86	B6348
1026		Total: Service Company Costs	747,657.23	(1,934.20)	749,591.43	(1,934.20)	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	(2,790.00)	2,790.00	(2,790.00)	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	4,334.52	(16,731.91)	21,066.43	(16,731.91)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,152.69	1,237.64	915.05	1,237.64	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,584.38	1,260.69	323.69	1,260.69	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,256.59	415.72	2,840.87	415.72	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	1,167.74	1,107.65	60.09	1,107.65	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	104,354.80	56,169.05	48,185.75	56,169.05	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	450.00	(1,205.60)	1,655.60	(1,205.60)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	-	(3,641.29)	3,641.29	(3,641.29)	B6328
1026	53155000	53155000 Contract Services - Legal	52,766.22	(23,815.69)	76,581.91	(23,815.69)	B6338
1026		Total: Contracted services	170,066.94	12,006.26	158,060.68	12,006.26	
1026	52532013	52532013 Electricity - Water Treatment	3,220.55	1,853.43	1,367.12	1,853.43	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	792.87	(126.81)	919.68	(126.81)	B6755
1026	52532016	52532016 Electricity - Admin & General	236.57	(104.12)	340.69	(104.12)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	2,016.89	(2,849.83)	4,866.72	(2,849.83)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(299.98)	(299.98)	-	(299.98)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,741.24	1,172.03	1,569.21	1,172.03	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	940.06	(130.87)	1,070.93	(130.87)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	12.29	(1.55)	13.84	(1.55)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(405.15)	405.15	(405.15)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	141.92	(208.97)	350.89	(208.97)	B6753
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	14,405.75	8,259.10	6,146.65	8,259.10	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(502.92)	502.92	(502.92)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	259.21	259.21	-	259.21	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753

1026	52578014	52578014 Trash Removal - Transmission & Distribution	754.06	555.28	198.78	555.28	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	585.81	267.45	318.36	267.45	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(87.54)	(151.74)	64.20	(151.74)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	177.84	52.20	125.64	52.20	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	139.84	357.34	139.84	B6758
1026		Total: Building Maintenance and Services	28,680.90	7,316.68	21,364.22	7,316.68	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	978.94	219.60	759.34	219.60	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	954.93	327.89	627.04	327.89	B6755
1026	52574016	52574016 Telephone - Admin & General	6,721.13	482.80	6,238.33	482.80	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	512.59	351.62	160.97	351.62	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	71.07	(217.41)	288.48	(217.41)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	624.15	677.71	(53.56)	677.71	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,068.11	(1,029.17)	2,097.28	(1,029.17)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	7,339.14	1,891.94	5,447.20	1,891.94	B6758
1026	52574200	52574200 Data Lines - Admin & General	13,301.36	13,214.08	87.28	13,214.08	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,980.19	926.98	1,053.21	926.98	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	46.64	(306.20)	352.84	(306.20)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	-	-	-	B6758
1026		Total: Telecommunication expenses	33,598.25	16,539.84	17,058.41	16,539.84	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(189.84)	81.08	(270.92)	81.08	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	529.37	60.34	469.03	60.34	B6758
1026	52566016	52566016 Postage - Admin & General	-	(327.75)	327.75	(327.75)	B6758
1026	52566700	52566700 Printing	-	(4.44)	4.44	(4.44)	B6758
1026		Total: Postage, printing and stationary	339.53	(190.77)	530.30	(190.77)	
1026	52510016	52510016 Bank Service Charges - Admin & General	145.56	145.56	-	145.56	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,300.23	(35.40)	3,335.63	(35.40)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(132.77)	132.77	(132.77)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	-	(112.99)	112.99	(112.99)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	26.53	(679.71)	706.24	(679.71)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	762.24	(1,083.49)	1,845.73	(1,083.49)	B6758
1026	52571500	52571500 Software Licenses	13,395.83	6,129.53	7,266.30	6,129.53	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	(36.67)	(207.74)	171.07	(207.74)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,719.16	2,365.70	353.46	2,365.70	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	659.04	(542.66)	1,201.70	(542.66)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,586.10	(4,294.55)	5,880.65	(4,294.55)	B6757
1026		Total: Office supplies and services	22,558.02	1,551.48	21,006.54	1,551.48	
1026	52503000	52503000 Advertising	-	15,710.11	(15,710.11)	15,710.11	B6608
1026		Total: Advertising & marketing expenses	-	15,710.11	(15,710.11)	15,710.11	
1026	52534000	52534000 Employee Expenses	2,007.35	(1,528.38)	3,535.73	(1,528.38)	B6758
1026	52534200	52534200 Conferences & Registration	8,168.25	8,168.25	-	8,168.25	B6758
1026	52535000	52535000 Meals Deductible	1,029.52	(100.86)	1,130.38	(100.86)	B6758
1026	52567000	52567000 Relocation Expenses	7,878.04	7,751.95	126.09	7,751.95	B6758
1026		Total: Employee related expense travel & entertainme	19,083.16	14,290.96	4,792.20	14,290.96	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	215.29	(2,981.46)	3,196.75	(2,981.46)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,585.51	2,353.14	4,232.37	2,353.14	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,839.49	(15,678.01)	19,517.50	(15,678.01)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	655.58	(1,599.27)	2,254.85	(1,599.27)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	6,167.01	10,455.41	(4,288.40)	10,455.41	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	(1,990.55)	1,990.55	(1,990.55)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,074.00	894.00	180.00	894.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	(7,572.15)	(7,572.15)	-	(7,572.15)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	22,276.94	76,909.12	(54,632.18)	76,909.12	B6758
1026	52513200	52513200 Business Development	-	(16,214.36)	16,214.36	(16,214.36)	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	(12,500.00)	12,500.00	(12,500.00)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(2,500.00)	2,500.00	(2,500.00)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	-	(30,000.00)	30,000.00	(30,000.00)	B6758
1026	52514900	52514900 Customer Education	3,338.28	449.46	2,888.82	449.46	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	(47,277.82)	47,277.82	(47,277.82)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(600.88)	600.88	(600.88)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	155.00	155.00	-	155.00	B6758
1026	52515000	52515000 Community Relations - Events	-	(1,396.44)	1,396.44	(1,396.44)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(2,161.14)	2,161.14	(2,161.14)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,749.39	(3,432.77)	8,182.16	(3,432.77)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,860.44	(4,671.93)	7,532.37	(4,671.93)	B6753
1026	52556000	52556000 Lobbying Expenses	66,560.92	66,349.16	211.76	66,349.16	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	314.17	16.67	297.50	16.67	B6758
1026	52585000	52585000 Discounts Available	(1,423.29)	(220.59)	(1,202.70)	(220.59)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	325.58	111.01	214.57	111.01	B6758
1026		Total: Miscellaneous expenses	111,441.93	6,937.17	104,504.76	6,937.17	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	716.24	595.25	120.99	595.25	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	2,027.22	1,865.78	161.44	1,865.78	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	(26.58)	26.58	(26.58)	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	(9,150.47)	(9,174.64)	24.17	(9,174.64)	B6428

1026		Total: Rents	(6,407.01)	(6,740.19)	333.18	(6,740.19)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	-	-	-	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,178.24	1,178.24	-	1,178.24	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	176.74	(869.33)	1,046.07	(869.33)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	3,482.14	3,482.14	-	3,482.14	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(80.25)	80.25	(80.25)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	(38.43)	38.43	(38.43)	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	36.00	36.00	-	36.00	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	54.00	51.00	51.00	3.00	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(14,683.86)	(2,542.72)	(12,141.14)	(2,542.72)	B6508
1026	55010100	55010100 Transportation Lease Costs	3,634.05	2,602.41	1,031.64	2,602.41	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,523.06	9,118.16	11,404.90	9,118.16	B6508
1026	55010300	55010300 Transportation Lease Maint	59,677.63	29,494.73	30,182.90	29,494.73	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	123.05	(190.73)	313.78	(190.73)	B6508
1026		Total: Transportation	74,201.05	42,241.22	31,959.83	42,241.22	
1026		Total: Operating supplies and services	453,562.77	109,662.76	343,900.01	109,662.76	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	45,841.61	(2,600.04)	48,441.65	(2,600.04)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(342.61)	(271.38)	(71.23)	(271.38)	B6707
1026		Total: Uncollectible accounts expense	45,499.00	(2,871.42)	48,370.42	(2,871.42)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,168.31	753.99	7,414.32	753.99	B6757
1026	52520000	52520000 Collection Agencies	(12.48)	(23,860.63)	23,848.15	(23,860.63)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(10,197.76)	10,197.76	(10,197.76)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	(27,595.39)	27,595.39	(27,595.39)	B6757
1026		Total: Customer accounting, other	8,155.83	(60,899.79)	69,055.62	(60,899.79)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	32,305.31	(629.47)	32,305.31	B6578
1026	55711000	55711000 Insurance Casualty Reserve	(61,045.85)	(13,651.60)	(47,394.25)	(13,651.60)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,623.93)	2,273.89	(3,897.82)	2,273.89	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	(8,430.94)	15,934.39	(24,365.33)	15,934.39	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,953.17	(3,005.45)	4,958.62	(3,005.45)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	493.26	(8,785.51)	9,278.77	(8,785.51)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	5,810.73	(21,252.83)	27,063.56	(21,252.83)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	411.05	176.78	234.27	176.78	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	100.00	(1,052.24)	1,152.24	(1,052.24)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(136.56)	136.56	(136.56)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	3,881.05	2,508.48	1,372.57	2,508.48	B6756
1026	62502600	62502600 Misc Maint - Admin & General	27,253.11	(3,072.27)	30,325.38	(3,072.27)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	51,192.33	44,704.17	6,488.16	44,704.17	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	5,103.00	1,638.00	3,465.00	1,638.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(1,600.00)	1,600.00	(1,600.00)	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(223.51)	223.51	(223.51)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	6,357.83	632.83	5,725.00	632.83	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	3,659.19	1,708.27	1,950.92	1,708.27	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	24,340.12	15,080.14	9,259.98	15,080.14	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,994.66	(122.84)	2,117.50	(122.84)	B6358
1026		Total: Maintenance supplies and services	132,549.50	27,197.46	105,352.04	27,197.46	
1026	88101000	88101000 Capital Movements - UP	890,685.10	55,003.72	835,681.38	55,003.72	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,000,635.61	(4,467,535.37)	9,468,170.98	(4,467,535.37)	B6758
1026	88107000	88107000 Capital Movements - CWIP	(1,873,422.17)	6,585,712.05	(8,459,134.22)	6,585,712.05	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(2,760.00)	14,040.00	(16,800.00)	14,040.00	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(4,970.34)	(18,181.84)	13,211.50	(18,181.84)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	21,524.30	133,558.25	(112,033.95)	133,558.25	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(1,337,345.24)	(1,461,631.24)	124,286.00	(1,461,631.24)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	144,820.92	(529,332.36)	674,153.28	(529,332.36)	B6758
1026	88257100	88257100 Capital Movements - RWIP	281,473.77	650,745.23	(369,271.46)	650,745.23	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	(4,000.00)	4,000.00	(4,000.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(6,699.15)	20,505.70	(27,204.85)	20,505.70	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(116,402.00)	(125,103.00)	8,701.00	(125,103.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,997,540.80)	(853,781.14)	(2,143,759.66)	(853,781.14)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,102,345.43	56,186.21	2,046,159.22	56,186.21	
1026	68011000	68011000 Depreciation Exp - UPIS General	832,472.58	94,961.64	737,510.94	94,961.64	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	(27,831.42)	27,831.42	(27,831.42)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,631.01)	(234.79)	(5,396.22)	(234.79)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(121.28)	(18,025.79)	(121.28)	B403
1026		Total: Depreciation	808,694.50	66,774.15	741,920.35	66,774.15	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	58,847.86	7,450.09	51,397.77	7,450.09	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(478.20)	(37.00)	(441.20)	(37.00)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.79)	(2,315.32)	(18.79)	B403
1026		Total: Removal costs, net	56,035.55	7,394.30	48,641.25	7,394.30	
1026		Total: Depreciation and amortization	869,259.65	74,307.23	794,952.42	74,307.23	
1026	69011000	69011000 FIT - Current	(196,698.00)	(82,046.00)	(114,652.00)	(82,046.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	28,276.00	28,276.00	-	28,276.00	B40910
1026		Total: Current federal income taxes - operating	(168,422.00)	(53,770.00)	(114,652.00)	(53,770.00)	
1026	69021000	69021000 SIT - Current	(185,003.00)	(53,831.00)	(131,172.00)	(53,831.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	(161,841.00)	(161,840.00)	(1.00)	(161,840.00)	B40911
1026		Total: Current state income taxes - operating	(346,844.00)	(215,671.00)	(131,173.00)	(215,671.00)	
1026		Total: Current income taxes - operating	(515,266.00)	(269,441.00)	(245,825.00)	(269,441.00)	

1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	24,018.00	26,399.00	(2,381.00)	26,399.00	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(453,191.79)	(456,284.54)	3,092.75	(456,284.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	284,130.00	42,573.00	241,557.00	42,573.00	B41010
1026		Total: Deferred federal income tax expense	(145,043.79)	(387,312.54)	242,268.75	(387,312.54)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	(86,971.00)	(87,403.00)	432.00	(87,403.00)	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(31,423.13)	(33,081.46)	1,658.33	(33,081.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	48,621.00	(77,139.00)	125,760.00	(77,139.00)	B41011
1026		Total: Deferred state income tax expense	(69,773.13)	(197,623.46)	127,850.33	(197,623.46)	
1026		Total: Deferred taxes	(214,816.92)	(584,936.00)	370,119.08	(584,936.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(736,237.50)	(854,167.58)	117,930.08	(854,167.58)	
1026	68520000	68520000 Property Taxes	300,529.13	4,051.14	296,477.99	4,051.14	B40811
1026	68532000	68532000 FUTA	107.55	88.64	18.91	88.64	B40812
1026	68532100	68532100 FUTA Cap Credits	(58.96)	(51.67)	(7.29)	(51.67)	B40812
1026	68533000	68533000 FICA	56,313.60	7,680.47	48,633.13	7,680.47	B40812
1026	68533100	68533100 FICA Cap Credits	(16,303.97)	(2,744.85)	(13,559.12)	(2,744.85)	B40812
1026	68535000	68535000 SUTA	44.82	5,398.62	(5,353.80)	5,398.62	B40812
1026	68535100	68535100 SUTA Cap Credits	(24.60)	(22.25)	(2.35)	(22.25)	B40812
1026	68543000	68543000 Other Taxes and Licenses	111,933.00	52,872.39	59,060.61	52,872.39	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	548,954.14	115,408.46	433,545.68	115,408.46	
1026		Total: Operating expenses, net	2,784,321.72	(608,265.68)	3,392,587.40	(608,265.68)	
1026		Total: Operating Income (loss)	(682,201.30)	51,939.93	(734,141.23)	51,939.93	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(10,271.49)	38,484.14	(48,755.63)	38,484.14	B420
1026		Total: Allowance for funds used during construction	(10,271.49)	38,484.14	(48,755.63)	38,484.14	
1026	71511000	71511000 M&J Revenues	(4,227.00)	(190.00)	(4,037.00)	(190.00)	B415
1026	71521000	71521000 M&J Expenses	746.44	(2,730.39)	3,476.83	(2,730.39)	B416
1026	71621000	71621000 Misc Nonutility Expense	(146,000.00)	(146,000.00)	-	(146,000.00)	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	27,343.93	19,286.43	8,057.50	19,286.43	B426
1026		Total: Other miscellaneous income	(122,136.63)	(129,633.96)	7,497.33	(129,633.96)	
1026		Total: Other Income	(132,408.12)	(91,149.82)	(41,258.30)	(91,149.82)	
1026	75840000	75840000 Lobbying Expenses	(65,915.66)	(66,382.22)	466.56	(66,382.22)	B426
1026		Total: Other miscellaneous deductions	(65,915.66)	(66,382.22)	466.56	(66,382.22)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	1,986.00	2,612.00	(626.00)	2,612.00	B40920
1026		Total: Current federal income taxes - non-operating	1,986.00	2,612.00	(626.00)	2,612.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	1,242.00	1,469.00	(227.00)	1,469.00	B40920
1026		Total: Current state income taxes - non-operating	1,242.00	1,469.00	(227.00)	1,469.00	
1026		Total: Other Deductions	(62,687.66)	(62,301.22)	(386.44)	(62,301.22)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	(1,241.33)	38,481.33	(1,241.33)	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.35	2,576.36	276,632.99	2,576.36	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.12	1,357.88	318,770.24	1,357.88	
1026	81315000	81315000 Interest Short Term Debt Intercompany	15,489.11	293.66	15,195.45	293.66	B4272
1026		Total: Interest on short-term debt	15,489.11	293.66	15,195.45	293.66	
1026	81500000	81500000 Interest Other	(9,912.99)	(9,912.99)	-	(9,912.99)	B4275
1026		Total: Other interest expense	(9,912.99)	(9,912.99)	-	(9,912.99)	
1026	85000000	85000000 AFUDC Debt	3,183.03	23,177.70	(19,994.67)	23,177.70	B420
1026		Total: Allowance for borrowed funds used during cons	3,183.03	23,177.70	(19,994.67)	23,177.70	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	116.45	5,556.89	116.45	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.18	99.72	7,070.46	99.72	
1026		Total: Interest Charges	336,057.45	15,015.97	321,041.48	15,015.97	
1026		Total: Other Income (Expenses)	140,961.67	(138,435.07)	279,396.74	(138,435.07)	
1026		Total: Income (loss) before income taxes	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026		Total: Net income (loss)	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026		Total: Net Income Available to common stockholders	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,200,677.44	(412,627.02)	2,613,304.46	(412,627.02)	B438
1026		Total: Common Dividends	2,200,677.44	(412,627.02)	2,613,304.46	(412,627.02)	
1026		Total: PROFIT & LOSS STATEMENT	1,659,437.81	(499,122.16)	2,158,559.97	(499,122.16)	

Tennessee American Water Company
Trial Balance as of January 31, 2021

Company Code	Account Number	Description	January 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,629,368.78)	52,033.53	(1,681,402.31)	52,033.53	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(418,256.14)	(67,699.65)	(350,556.49)	(67,699.65)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(140,791.25)	(161,426.07)	20,634.82	(161,426.07)	B4611
1026		Total: Water revenues - residential	(2,188,416.17)	(177,092.19)	(2,011,323.98)	(177,092.19)	
1026	40121000	40121000 Commercial Sales Billed	(1,156,471.71)	83,704.59	(1,240,176.30)	83,704.59	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(289,243.61)	(36,662.63)	(252,580.98)	(36,662.63)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(35,080.24)	(49,934.70)	14,854.46	(49,934.70)	B4612
1026		Total: Water revenues - commercial	(1,480,795.56)	(2,892.74)	(1,477,902.82)	(2,892.74)	
1026	40131000	40131000 Industrial Sales Billed	(308,296.47)	(11,341.60)	(296,954.87)	(11,341.60)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(73,277.42)	(15,085.84)	(58,191.58)	(15,085.84)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	25,694.28	24,642.21	1,052.07	24,642.21	B4613
1026		Total: Water revenues - industrial	(355,879.61)	(1,785.23)	(354,094.38)	(1,785.23)	
1026	40145000	40145000 Private Fire Billed	(211,909.48)	(3,486.93)	(208,422.55)	(3,486.93)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(105,304.09)	(15,977.75)	(89,326.34)	(15,977.75)	B4622
1026	40146000	40146000 Private Fire Unbilled	(180.91)	104.66	(285.57)	104.66	B4622
1026		Total: Water revenues - private fire	(317,394.48)	(19,360.02)	(298,034.46)	(19,360.02)	
1026	40151000	40151000 Public Authority Billed	(185,876.27)	68,784.44	(254,660.71)	68,784.44	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(46,520.49)	4,958.82	(51,479.31)	4,958.82	B4614
1026	40152000	40152000 Public Authority Unbilled	13,186.09	6,644.62	6,541.47	6,644.62	B4614
1026		Total: Water revenues - public authority	(219,210.67)	80,387.88	(299,598.55)	80,387.88	
1026	40161000	40161000 Sales for Resale Billed	(74,349.71)	54,451.88	(128,801.59)	54,451.88	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(19,153.32)	7,211.11	(26,364.43)	7,211.11	B466
1026	40162000	40162000 Sales for Resale Unbilled	12,726.00	(20,511.89)	33,237.89	(20,511.89)	B466
1026		Total: Water revenues - sales for resale	(80,777.03)	41,151.10	(121,928.13)	41,151.10	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	469,165.84	285,817.04	183,348.80	285,817.04	B474
1026		Total: Water revenues - other	469,165.84	285,817.04	183,348.80	285,817.04	
1026		Total: Water revenues	(4,173,307.68)	206,225.84	(4,379,533.52)	206,225.84	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,864.92)	8,337.75	(34,202.67)	8,337.75	B470
1026	40310200	40310200 Other Revenue - Rent	(13,264.33)	3,448.63	(16,712.96)	3,448.63	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,020.00)	860.00	(2,880.00)	860.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(16,420.00)	2,075.00	(18,495.00)	2,075.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,482.02)	(212.49)	(1,269.53)	(212.49)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(15,690.00)	10,200.00	(25,890.00)	10,200.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(74,741.27)	24,708.89	(99,450.16)	24,708.89	
1026		Total: Operating revenues	(4,248,048.95)	230,934.73	(4,478,983.68)	230,934.73	
1026	51010000	51010000 Purchased Water	1,718.26	(796.14)	2,514.40	(796.14)	B6101
1026		Total: Purchased water	1,718.26	(796.14)	2,514.40	(796.14)	
1026	51510011	51510011 Purchased Power - Source of Supply	592.09	(57.63)	649.72	(57.63)	B6151
1026	51510012	51510012 Purchased Power - Pumping	165,360.52	(9,214.96)	174,575.48	(9,214.96)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,336.71	(2,703.77)	10,040.48	(2,703.77)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,379.60	(1,175.57)	2,555.17	(1,175.57)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(56,794.75)	(102,917.44)	46,122.69	(102,917.44)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	117,874.17	(116,069.37)	233,943.54	(116,069.37)	
1026	51800000	51800000 Chemicals	75,006.01	(18,065.43)	93,071.44	(18,065.43)	B6183
1026		Total: Chemicals	75,006.01	(18,065.43)	93,071.44	(18,065.43)	
1026	51110000	51110000 Waste Disposal	(12,809.14)	(40,111.87)	27,302.73	(40,111.87)	B6753
1026		Total: Waste disposal	(12,809.14)	(40,111.87)	27,302.73	(40,111.87)	
1026		Total: Production costs	181,789.30	(175,042.81)	356,832.11	(175,042.81)	
1026	50100000	50100000 Labor Natural Account	251,374.38	(94,104.42)	345,478.80	(94,104.42)	B6018
1026	50100001	50100001 Labor Expense Accrual	(3,538.32)	56,348.60	(59,886.92)	56,348.60	B6018
1026	50101100	50101100 Labor Oper Source of Supply	21.00	10.50	10.50	10.50	B6011
1026	50101200	50101200 Labor Oper Pumping	105,576.84	13,811.96	91,764.88	13,811.96	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,810.94	(2,279.55)	17,090.49	(2,279.55)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	671.04	(671.04)	671.04	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	42,015.87	13,340.53	28,675.34	13,340.53	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	35,505.93	3,384.96	32,120.97	3,384.96	B6017
1026	50101600	50101600 Labor Oper Admin & General	92,770.42	8,895.79	83,874.63	8,895.79	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	-	(181.69)	181.69	(181.69)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(240.42)	(322.11)	81.69	(322.11)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,106.46	1,551.71	7,554.75	1,551.71	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,406.72	(221.63)	13,628.35	(221.63)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	22,217.64	3,305.79	18,911.85	3,305.79	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,739.35	187.40	11,551.95	187.40	B6016
1026	50109900	50109900 Labor Capitalized Credits	(172,563.23)	(23,076.91)	(149,486.32)	(23,076.91)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	33,209.39	11,350.90	21,858.49	11,350.90	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,238.01	(4,360.91)	8,598.92	(4,360.91)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,451.48	684.12	1,767.36	684.12	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,691.47	380.12	1,311.35	380.12	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	74.47	54.27	20.20	54.27	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,047.79	(4,123.22)	5,171.01	(4,123.22)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(510.30)	510.30	(510.30)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	461.10	(510.37)	971.47	(510.37)	B6016

1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	-	(4,683.42)	4,683.42	(4,683.42)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,666.24	(144.23)	2,810.47	(144.23)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(1,138.37)	1,138.37	(1,138.37)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(33,209.39)	(11,350.90)	(21,858.49)	(11,350.90)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,403.36	(2,285.28)	4,688.64	(2,285.28)	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,372.75	(1,663.20)	3,035.95	(1,663.20)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	1,160.32	(1,892.50)	3,052.82	(1,892.50)	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	(193.69)	193.69	(193.69)	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	(392.40)	392.40	(392.40)	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	(311.32)	311.32	(311.32)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	38,892.60	3,503.01	35,389.59	3,503.01	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,056.42)	(1,467.18)	(4,589.24)	(1,467.18)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	472,606.75	(37,732.90)	510,339.65	(37,732.90)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,650.49)	(623.91)	(4,026.58)	(623.91)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,645.00)	(2,696.00)	(1,645.00)	B6048
1026		Total: Pension expense	9,160.51	362.09	8,798.42	362.09	
1026	50510000	50510000 PBOP Expense	6,138.05	1,542.70	4,595.35	1,542.70	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,223.64)	(173.33)	(2,050.31)	(173.33)	B6048
1026	50550000	50550000 Group Insurance Expense	152,010.28	(4,119.88)	156,130.16	(4,119.88)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(49,603.20)	(6,415.34)	(43,187.86)	(6,415.34)	B6048
1026	50560000	50560000 Health Savings Account Expense	5,452.26	(1,161.24)	6,613.50	(1,161.24)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(9,585.00)	(99,842.00)	(9,585.00)	B6048
1026		Total: Group insurance expense	2,346.75	(19,912.09)	22,258.84	(19,912.09)	
1026	50421000	50421000 401k Expense	18,959.67	(543.29)	19,502.96	(543.29)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,207.01)	(1,027.22)	(5,179.79)	(1,027.22)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,473.44	(1,505.70)	27,979.14	(1,505.70)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(7,872.96)	(650.33)	(7,222.63)	(650.33)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	-	(295.31)	295.31	(295.31)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,644.68	111.13	2,533.55	111.13	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(699.93)	(100.97)	(598.96)	(100.97)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,199.38	(150.12)	1,349.50	(150.12)	B6048
1026	50451000	50451000 Employee Awards	-	(16.21)	16.21	(16.21)	B6048
1026	50452000	50452000 Employee Physical Exams	262.53	(40.00)	302.53	(40.00)	B6048
1026	50456000	50456000 Tuition Aid	1,059.00	1,059.00	-	1,059.00	B6048
1026	50457000	50457000 Training	(4,471.00)	(5,381.00)	910.00	(5,381.00)	B6048
1026		Total: Other benefits	31,347.80	(8,540.02)	39,887.82	(8,540.02)	
1026		Total: Employee-related costs	515,461.81	(65,822.92)	581,284.73	(65,822.92)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	278,467.10	(17,138.27)	295,605.37	(17,138.27)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	18,355.35	1,852.86	16,502.49	1,852.86	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	51,246.78	(3,030.51)	54,277.29	(3,030.51)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	22,013.00	1,827.74	20,185.26	1,827.74	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	86,295.94	8,136.52	78,159.42	8,136.52	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	3,230.72	(52,621.00)	55,851.72	(52,621.00)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,572.98	1,385.94	17,187.04	1,385.94	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	100,851.05	100,851.05	-	100,851.05	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	33,124.13	24,006.32	9,117.81	24,006.32	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	59,482.70	33,260.68	26,222.02	33,260.68	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	35,668.87	(9,791.11)	45,459.98	(9,791.11)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	51,330.55	8,816.17	42,514.38	8,816.17	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,514.57	3,832.09	(1,317.52)	3,832.09	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	787.03	6,868.90	(6,081.87)	6,868.90	B6348
1026		Total: Service Company Costs	761,940.77	108,257.38	653,683.39	108,257.38	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	41,838.93	(41,838.93)	41,838.93	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,447.75	1,447.75	-	1,447.75	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	2,969.70	2,891.35	78.35	2,891.35	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,205.36	661.05	3,544.31	661.05	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	450.11	327.75	122.36	327.75	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	48,808.25	(6,220.55)	55,028.80	(6,220.55)	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	150.00	(1,002.16)	1,152.16	(1,002.16)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	-	(3,144.71)	3,144.71	(3,144.71)	B6328
1026	53155000	53155000 Contract Services - Legal	(15,616.44)	(39,142.49)	23,526.05	(39,142.49)	B6338
1026		Total: Contracted services	42,414.73	(2,343.08)	44,757.81	(2,343.08)	
1026	52532013	52532013 Electricity - Water Treatment	4,222.95	2,867.58	1,355.37	2,867.58	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	976.31	28.13	948.18	28.13	B6755
1026	52532016	52532016 Electricity - Admin & General	292.93	(98.46)	391.39	(98.46)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(25.51)	25.51	(25.51)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,190.00)	1,190.00	(1,190.00)	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	119.34	119.34	-	119.34	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(11.09)	(30.98)	19.89	(30.98)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,624.53	(2,401.97)	6,026.50	(2,401.97)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,181.09	126.62	1,054.47	126.62	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	86.98	74.97	12.01	74.97	B6758
1026	52550012	52550012 Janitorial - Pumping	(39.45)	(39.45)	-	(39.45)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	(13.84)	(74.76)	60.92	(74.76)	B6755
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	881.31	(2,429.69)	3,311.00	(2,429.69)	B6758

1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	(240.10)	(470.02)	229.92	(470.02)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	-	-	-	-	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	-	-	-	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	380.22	328.72	51.50	328.72	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	136.27	225.41	(89.14)	225.41	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	116.88	(41.01)	157.89	(41.01)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	14,497.69	(3,491.00)	17,988.69	(3,491.00)	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	929.42	191.04	738.38	191.04	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	901.17	310.19	590.98	310.19	B6755
1026	52574016	52574016 Telephone - Admin & General	6,526.51	781.11	5,745.40	781.11	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	368.72	207.64	161.08	207.64	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	655.39	340.12	315.27	340.12	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	265.35	(56.86)	322.21	(56.86)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,307.22	(154.87)	1,462.09	(154.87)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	8,370.91	4,838.26	3,532.65	4,838.26	B6758
1026	52574200	52574200 Data Lines - Admin & General	28.89	(53.02)	81.91	(53.02)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,596.75	446.53	1,150.22	446.53	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	48.10	(307.03)	355.13	(307.03)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	-	-	-	B6758
1026		Total: Telecommunication expenses	20,998.43	6,543.11	14,455.32	6,543.11	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	16.76	(16.76)	16.76	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	10.99	10.99	-	10.99	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	582.46	108.93	473.53	108.93	B6758
1026	52566016	52566016 Postage - Admin & General	1.60	(8.50)	10.10	(8.50)	B6758
1026	52566700	52566700 Printing	322.34	322.34	-	322.34	B6758
1026		Total: Postage, printing and stationary	917.39	450.52	466.87	450.52	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,295.04	1,683.39	2,611.65	1,683.39	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	116.47	116.47	-	116.47	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(893.21)	893.21	(893.21)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	33.84	(540.49)	574.33	(540.49)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	898.88	(256.23)	1,155.11	(256.23)	B6758
1026	52571500	52571500 Software Licenses	2,698.83	(16,447.02)	19,145.85	(16,447.02)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	901.27	14.32	886.95	14.32	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,167.33	(253.92)	1,421.25	(253.92)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	1,575.74	159.70	1,416.04	159.70	B6757
1026	52582016	52582016 Uniforms - Admin & General	798.72	(246.53)	1,045.25	(246.53)	B6757
1026	52801100	52801100 Indirect Overhead Clearing	-	(13.79)	13.79	(13.79)	B6758
1026		Total: Office supplies and services	12,486.12	(16,677.31)	29,163.43	(16,677.31)	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	(1,405.19)	(9,574.46)	8,169.27	(9,574.46)	B6758
1026	52534200	52534200 Conferences & Registration	19,029.39	36,164.39	(17,135.00)	36,164.39	B6758
1026	52535000	52535000 Meals Deductible	424.45	(1,183.99)	1,608.44	(1,183.99)	B6758
1026	52567000	52567000 Relocation Expenses	12.94	(7.86)	20.80	(7.86)	B6758
1026		Total: Employee related expense travel & entertainme	18,061.59	25,398.08	(7,336.49)	25,398.08	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,613.40	1,613.40	-	1,613.40	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(1,295.00)	1,295.00	(1,295.00)	B6201
1026	52001200	52001200 M & S Oper - Pumping	158.01	(29.81)	187.82	(29.81)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,097.88	(229.55)	7,327.43	(229.55)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	816.42	19,609.85	(18,793.43)	19,609.85	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	147.50	(1,450.95)	1,598.45	(1,450.95)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	13,417.11	15,205.74	(1,788.63)	15,205.74	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	1.09	(1.09)	1.09	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(289.20)	289.20	(289.20)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	3,785.24	3,785.24	-	3,785.24	B6755
1026	52501600	52501600 Misc Oper - Admin & General	20,841.07	5,178.26	15,662.81	5,178.26	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	(4,250.00)	4,250.00	(4,250.00)	B6758
1026	52514600	52514600 Charitable Donations - Community	-	(3,000.00)	3,000.00	(3,000.00)	B6758
1026	52514700	52514700 Community Partnerships	27,000.00	24,650.00	2,350.00	24,650.00	B6758
1026	52514900	52514900 Customer Education	5,610.64	(12,542.48)	18,153.12	(12,542.48)	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,982.44	(1,046.29)	6,028.73	(1,046.29)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,304.97	(406.89)	2,711.86	(406.89)	B6753
1026	52556000	52556000 Lobbying Expenses	450.00	150.00	300.00	150.00	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	-	(1,319.77)	1,319.77	(1,319.77)	B6758
1026	52579000	52579000 Trustee Fees	125.00	-	125.00	-	B6758
1026	52585000	52585000 Discounts Available	(262.55)	612.74	(875.29)	612.74	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	18.69	(210.79)	229.48	(210.79)	B6758

1026		Total: Miscellaneous expenses	88,105.82	44,735.59	43,370.23	44,735.59	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(45.15)	80.85	(126.00)	80.85	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	5,435.68	5,274.24	161.44	5,274.24	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	(94.83)	(119.00)	24.17	(119.00)	B6428
1026		Total: Rents	5,295.70	5,236.09	59.61	5,236.09	
1026	55000000	55000000 Transportation (O&M) - Natural Account	193,704.09	193,704.09	-	193,704.09	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(3,935.00)	3,935.00	(3,935.00)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(319.01)	319.01	(319.01)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	502.71	(285.65)	788.36	(285.65)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(50.47)	50.47	(50.47)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(9.00)	9.00	(9.00)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(205,896.16)	(188,778.80)	(17,117.36)	(188,778.80)	B6508
1026	55010100	55010100 Transportation Lease Costs	27,831.05	23,075.37	4,755.68	23,075.37	B6508
1026	55010200	55010200 Transportation Lease Fuel	13,199.20	(179.92)	13,379.12	(179.92)	B6508
1026	55010300	55010300 Transportation Lease Maint	46,951.29	19,349.13	27,602.16	19,349.13	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(334.08)	334.08	(334.08)	B6508
1026		Total: Transportation	76,292.18	42,236.66	34,055.52	42,236.66	
1026		Total: Operating supplies and services	279,069.65	102,088.66	176,980.99	102,088.66	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	58,597.00	25,624.92	32,972.08	25,624.92	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	58,597.00	25,624.92	32,972.08	25,624.92	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(16,750.21)	16,750.21	(16,750.21)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	9,737.12	(213.59)	9,950.71	(213.59)	B6757
1026	52520000	52520000 Collection Agencies	-	2,631.93	(2,631.93)	2,631.93	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	3,789.21	(3,789.21)	3,789.21	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	9,737.12	(10,542.66)	20,279.78	(10,542.66)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	-	2,071.93	-	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	67.41	31,608.43	67.41	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(4,129.94)	8,641.57	(4,129.94)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,419.88)	1,835.69	(3,255.57)	1,835.69	B6588
1026	55730000	55730000 Insurance Other	467.52	22.42	445.10	22.42	B6598
1026	55740000	55740000 Insurance Property	15,511.92	-	15,511.92	-	B6598
1026		Total: Insurance other than group	52,818.96	(2,204.42)	55,023.38	(2,204.42)	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,308.90	(262.23)	3,571.13	(262.23)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,041.10	(1,085.87)	3,126.97	(1,085.87)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	13,880.09	(24,703.84)	38,583.93	(24,703.84)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,437.79	762.99	674.80	762.99	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	15.10	(258.02)	273.12	(258.02)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(3,023.46)	(4,896.11)	1,872.65	(4,896.11)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	8,380.17	292.06	8,088.11	292.06	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	44,242.70	6,848.24	37,394.46	6,848.24	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	661.50	(3,748.50)	4,410.00	(3,748.50)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	7,300.00	7,300.00	-	7,300.00	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	600.00	(536.09)	1,136.09	(536.09)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	158.41	(2,989.12)	3,147.53	(2,989.12)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	30,809.44	7,557.04	23,252.40	7,557.04	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	955.00	(552.78)	1,507.78	(552.78)	B6358
1026		Total: Maintenance supplies and services	110,766.74	(16,272.23)	127,038.97	(16,272.23)	
1026	88101000	88101000 Capital Movements - UP	690,951.81	(1,110,368.41)	1,801,320.22	(1,110,368.41)	B6758
1026	88106000	88106000 Capital Movements - CCNC	(148,043.85)	375,408.31	(523,452.16)	375,408.31	B6758
1026	88107000	88107000 Capital Movements - CWIP	419,849.63	195,261.53	224,588.10	195,261.53	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(32,416.75)	32,416.75	(32,416.75)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(12,931.36)	133,282.64	(146,214.00)	133,282.64	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(198,892.00)	(329,377.99)	130,485.99	(329,377.99)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	85,193.07	(138,846.16)	224,039.23	(138,846.16)	B6758
1026	88257100	88257100 Capital Movements - RWIP	314,589.74	245,679.44	68,910.30	245,679.44	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	5,000.00	(5,000.00)	5,000.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	(1,500.00)	1,500.00	(1,500.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(11,309.28)	(4,539.59)	(6,769.69)	(4,539.59)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(359.00)	35,813.38	(36,172.38)	35,813.38	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,139,048.76)	626,603.60	(1,765,652.36)	626,603.60	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,970,181.35	(33,914.08)	2,004,095.43	(33,914.08)	
1026	68011000	68011000 Depreciation Exp - UPIS General	829,146.29	68,287.80	760,858.49	68,287.80	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,637.21)	(198.73)	(5,438.48)	(198.73)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(127.85)	(18,019.22)	(127.85)	B403
1026		Total: Depreciation	805,362.01	67,961.22	737,400.79	67,961.22	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	59,833.20	5,815.62	54,017.58	5,815.62	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(478.20)	(29.95)	(448.25)	(29.95)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(19.89)	(2,314.22)	(19.89)	B403
1026		Total: Removal costs, net	57,020.89	5,765.78	51,255.11	5,765.78	

1026		Total: Depreciation and amortization	866,912.50	73,865.78	793,046.72	73,865.78	
1026	69011000	69011000 FIT - Current	(25,002.00)	(52,744.00)	27,742.00	(52,744.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	(25,002.00)	(52,744.00)	27,742.00	(52,744.00)	
1026	69021000	69021000 SIT - Current	231.00	209.00	22.00	209.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	231.00	209.00	22.00	209.00	
1026		Total: Current income taxes - operating	(24,771.00)	(52,535.00)	27,764.00	(52,535.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(189,664.29)	(192,873.50)	3,209.21	(192,873.50)	B41010
1026	69065000	69065000 Deferred FIT - Other	160,621.00	10,864.00	149,757.00	10,864.00	B41010
1026		Total: Deferred federal income tax expense	(29,043.29)	(182,009.50)	152,966.21	(182,009.50)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,709.63)	(13,406.50)	1,696.87	(13,406.50)	B41011
1026	69073500	69073500 Deferred SIT - Other	45,465.00	(14,332.00)	59,797.00	(14,332.00)	B41011
1026		Total: Deferred state income tax expense	33,755.37	(27,738.50)	61,493.87	(27,738.50)	
1026		Total: Deferred taxes	4,712.08	(209,748.00)	214,460.08	(209,748.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	(26,164.92)	(262,234.42)	236,069.50	(262,234.42)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	3,495.20	(772.62)	4,267.82	(772.62)	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,067.99)	59.64	(1,127.63)	59.64	B40812
1026	68533000	68533000 FICA	61,533.02	11,839.71	49,693.31	11,839.71	B40812
1026	68533100	68533100 FICA Cap Credits	(16,469.28)	(4,402.75)	(12,066.53)	(4,402.75)	B40812
1026	68535000	68535000 SUTA	1,515.46	(299.73)	1,815.19	(299.73)	B40812
1026	68535100	68535100 SUTA Cap Credits	(463.54)	14.37	(477.91)	14.37	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	503,485.57	57,746.35	445,739.22	57,746.35	
1026		Total: Operating expenses, net	3,314,414.50	(164,536.37)	3,478,950.87	(164,536.37)	
1026		Total: Operating Income (loss)	(933,634.45)	66,398.36	(1,000,032.81)	66,398.36	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(7,920.84)	2,508.71	(10,429.55)	2,508.71	B420
1026		Total: Allowance for funds used during construction	(7,920.84)	2,508.71	(10,429.55)	2,508.71	
1026	71511000	71511000 M&J Revenues	(4,337.00)	7,950.00	(12,287.00)	7,950.00	B415
1026	71521000	71521000 M&J Expenses	7,640.95	1,485.31	6,155.64	1,485.31	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	12,153.95	4,820.16	7,333.79	4,820.16	B426
1026		Total: Other miscellaneous income	15,457.90	14,255.47	1,202.43	14,255.47	
1026		Total: Other Income	7,537.06	16,764.18	(9,227.12)	16,764.18	
1026	75840000	75840000 Lobbying Expenses	480.91	14.35	466.56	14.35	B426
1026		Total: Other miscellaneous deductions	480.91	14.35	466.56	14.35	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(894.00)	(803.00)	(91.00)	(803.00)	B40920
1026		Total: Current federal income taxes - non-operating	(894.00)	(803.00)	(91.00)	(803.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(231.00)	(209.00)	(22.00)	(209.00)	B40920
1026		Total: Current state income taxes - non-operating	(231.00)	(209.00)	(22.00)	(209.00)	
1026		Total: Other Deductions	(644.09)	(997.65)	353.56	(997.65)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.32	11,500.00	267,709.32	11,500.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.09	11,522.85	308,605.24	11,522.85	
1026	81315000	81315000 Interest Short Term Debt Intercompany	15,748.59	(782.68)	16,531.27	(782.68)	B4272
1026		Total: Interest on short-term debt	15,748.59	(782.68)	16,531.27	(782.68)	
1026	81500000	81500000 Interest Other	(9,807.20)	(9,807.20)	-	(9,807.20)	B4275
1026		Total: Other interest expense	(9,807.20)	(9,807.20)	-	(9,807.20)	
1026	85000000	85000000 AFUDC Debt	(8,744.73)	2,769.69	(11,514.42)	2,769.69	B420
1026		Total: Allowance for borrowed funds used during cons	(8,744.73)	2,769.69	(11,514.42)	2,769.69	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.35	116.46	5,556.89	116.46	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.19	99.73	7,070.46	99.73	
1026		Total: Interest Charges	324,494.94	3,802.39	320,692.55	3,802.39	
1026		Total: Other Income (Expenses)	331,387.91	19,568.92	311,818.99	19,568.92	
1026		Total: Income (loss) before income taxes	(602,246.54)	85,967.28	(688,213.82)	85,967.28	
1026		Total: Net income (loss)	(602,246.54)	85,967.28	(688,213.82)	85,967.28	
1026		Total: Net Income Available to common stockholders	(602,246.54)	85,967.28	(688,213.82)	85,967.28	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(602,246.54)	85,967.28	(688,213.82)	85,967.28	

Tennessee American Water Company
Trial Balance as of February 28, 2021

Company Code	Account Number	Description	February 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,592,801.88)	(116,883.06)	(1,475,918.82)	(116,883.06)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(480,481.89)	(122,152.77)	(358,329.12)	(122,152.77)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	-	152.16	(152.16)	152.16	B460
1026	40112000	40112000 Residential Sales Unbilled	61,615.61	54,920.29	6,695.32	54,920.29	B4611
1026		Total: Water revenues - residential	(2,011,668.16)	(183,963.38)	(1,827,704.78)	(183,963.38)	
1026	40121000	40121000 Commercial Sales Billed	(1,154,312.65)	(15,942.56)	(1,138,370.09)	(15,942.56)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(346,841.79)	(69,419.22)	(277,422.57)	(69,419.22)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	21,420.84	65,308.34	(43,887.50)	65,308.34	B4612
1026		Total: Water revenues - commercial	(1,479,733.60)	(20,053.44)	(1,459,680.16)	(20,053.44)	
1026	40131000	40131000 Industrial Sales Billed	(279,344.56)	(30,305.97)	(249,038.59)	(30,305.97)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(84,149.13)	(22,598.66)	(61,550.47)	(22,598.66)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(37,804.55)	(39,816.66)	2,012.11	(39,816.66)	B4613
1026		Total: Water revenues - industrial	(401,298.24)	(92,721.29)	(308,576.95)	(92,721.29)	
1026	40145000	40145000 Private Fire Billed	(212,637.48)	(4,704.56)	(207,932.92)	(4,704.56)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(42,547.06)	(12,910.59)	(29,636.47)	(12,910.59)	B4622
1026	40146000	40146000 Private Fire Unbilled	(241.19)	(1,999.56)	1,758.37	(1,999.56)	B4622
1026		Total: Water revenues - private fire	(255,425.73)	(19,614.71)	(235,811.02)	(19,614.71)	
1026	40151000	40151000 Public Authority Billed	(244,694.48)	(33,206.92)	(211,487.56)	(33,206.92)	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(72,691.46)	(20,001.31)	(52,690.15)	(20,001.31)	B4614
1026	40152000	40152000 Public Authority Unbilled	31,508.07	30,334.88	1,173.19	30,334.88	B4614
1026		Total: Water revenues - public authority	(285,877.87)	(22,873.35)	(263,004.52)	(22,873.35)	
1026	40161000	40161000 Sales for Resale Billed	(63,823.64)	25,009.94	(88,833.58)	25,009.94	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(19,204.54)	2,302.07	(21,506.61)	2,302.07	B466
1026	40162000	40162000 Sales for Resale Unbilled	(10,495.75)	(12,863.92)	2,368.17	(12,863.92)	B466
1026		Total: Water revenues - sales for resale	(93,523.93)	14,448.09	(107,972.02)	14,448.09	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	(30,487.41)	(143,364.21)	112,876.80	(143,364.21)	B474
1026		Total: Water revenues - other	(30,487.41)	(143,364.21)	112,876.80	(143,364.21)	
1026		Total: Water revenues	(4,558,014.94)	(468,142.29)	(4,089,872.65)	(468,142.29)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,311.37)	2,075.08	(27,386.45)	2,075.08	B470
1026	40310200	40310200 Other Revenue - Rent	(13,264.33)	3,448.63	(16,712.96)	3,448.63	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,300.00)	260.00	(2,560.00)	260.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,165.00)	1,015.00	(18,180.00)	1,015.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,375.74)	60.33	(1,436.07)	60.33	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(9,960.00)	8,910.00	(18,870.00)	8,910.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(25.00)	(25.00)	-	(25.00)	B471
1026		Total: Other revenues	(69,401.44)	15,744.04	(85,145.48)	15,744.04	
1026		Total: Operating revenues	(4,627,416.38)	(452,398.25)	(4,175,018.13)	(452,398.25)	
1026	51010000	51010000 Purchased Water	3,721.16	2,104.68	1,616.48	2,104.68	B6101
1026		Total: Purchased water	3,721.16	2,104.68	1,616.48	2,104.68	
1026	51510011	51510011 Purchased Power - Source of Supply	3,405.89	2,773.09	632.80	2,773.09	B6151
1026	51510012	51510012 Purchased Power - Pumping	157,054.79	(15,485.19)	172,539.98	(15,485.19)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,800.56	(360.32)	8,160.88	(360.32)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,285.69	(529.04)	1,814.73	(529.04)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	62,206.16	16,085.83	46,120.33	16,085.83	B6158
1026	51520000	51520000 Fuel for Power Production	-	(308.41)	308.41	(308.41)	B6161
1026		Total: Fuel and power	231,753.09	2,175.96	229,577.13	2,175.96	
1026	51800000	51800000 Chemicals	77,668.85	(23,736.64)	101,405.49	(23,736.64)	B6183
1026		Total: Chemicals	77,668.85	(23,736.64)	101,405.49	(23,736.64)	
1026	51110000	51110000 Waste Disposal	19,519.46	(31,088.63)	50,608.09	(31,088.63)	B6753
1026		Total: Waste disposal	19,519.46	(31,088.63)	50,608.09	(31,088.63)	
1026		Total: Production costs	332,662.56	(50,544.63)	383,207.19	(50,544.63)	
1026	50100000	50100000 Labor Natural Account	190,122.62	11,668.46	178,454.16	11,668.46	B6018
1026	50100001	50100001 Labor Expense Accrual	(5,940.18)	(2,167.00)	(3,773.18)	(2,167.00)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(21.00)	21.00	(21.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	104,946.23	7,826.97	97,119.26	7,826.97	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,403.22	(2,053.49)	18,456.71	(2,053.49)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	45,219.58	(2,478.15)	47,697.73	(2,478.15)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	38,613.84	(1,172.84)	39,786.68	(1,172.84)	B6017
1026	50101600	50101600 Labor Oper Admin & General	100,887.30	26,311.84	74,575.46	26,311.84	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	-	(181.66)	181.66	(181.66)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(668.15)	668.15	(668.15)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,204.53	2,425.31	6,779.22	2,425.31	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,201.04	(11,530.17)	31,731.21	(11,530.17)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,549.73	83.81	19,465.92	83.81	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,932.75	125.07	15,807.68	125.07	B6016
1026	50109900	50109900 Labor Capitalized Credits	(157,262.46)	(6,613.21)	(150,649.25)	(6,613.21)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	40,689.44	16,800.04	23,889.40	16,800.04	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	3,571.82	(2,231.46)	5,803.28	(2,231.46)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	545.54	(2,836.86)	3,382.40	(2,836.86)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(69.65)	69.65	(69.65)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	574.87	(3,409.44)	3,984.31	(3,409.44)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	77.90	(3,257.02)	3,334.92	(3,257.02)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,370.03	(3,066.49)	4,436.52	(3,066.49)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(564.49)	564.49	(564.49)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(292.06)	292.06	(292.06)	B6014

1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	420.62	(499.46)	920.08	(499.46)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,729.59	(692.45)	3,422.04	(692.45)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,063.45	(1,758.15)	2,821.60	(1,758.15)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	43.70	(1,153.47)	1,197.17	(1,153.47)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(40,689.44)	(16,800.04)	(23,889.40)	(16,800.04)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	46.40	46.40	-	46.40	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	45,789.38	10,399.99	35,389.39	10,399.99	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(5,142.50)	(623.02)	(4,519.48)	(623.02)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026		Total: Salaries and wages	448,969.00	11,548.16	437,420.84	11,548.16	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,562.44)	(1,408.42)	(4,154.02)	(1,408.42)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,645.00)	(2,696.00)	(1,645.00)	B6048
1026		Total: Pension expense	8,248.56	(422.42)	8,670.98	(422.42)	
1026	50510000	50510000 PBOP Expense	5,638.20	563.00	5,075.20	563.00	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,880.54)	1,714.94	(3,595.48)	1,714.94	B6048
1026	50550000	50550000 Group Insurance Expense	140,372.23	7,877.04	132,495.19	7,877.04	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(44,735.18)	(5,388.50)	(39,346.68)	(5,388.50)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(9,585.00)	(99,842.00)	(9,585.00)	B6048
1026		Total: Group insurance expense	(10,032.29)	(4,818.52)	(5,213.77)	(4,818.52)	
1026	50421000	50421000 401k Expense	17,518.88	638.95	16,879.93	638.95	B6048
1026	50421100	50421100 401k Expense Cap Credits	(5,599.38)	(408.88)	(5,190.50)	(408.88)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,855.45	765.86	24,089.59	765.86	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(7,033.11)	(192.63)	(6,840.48)	(192.63)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,932.08	371.96	1,560.12	371.96	B6048
1026	50424000	50424000 DC Restoration Expense	-	(295.32)	295.32	(295.32)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,491.57	165.37	2,326.20	165.37	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(592.95)	(96.30)	(496.65)	(96.30)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	6,000.94	4,822.44	1,178.50	4,822.44	B6048
1026	50451000	50451000 Employee Awards	148.39	147.30	1.09	147.30	B6048
1026	50452000	50452000 Employee Physical Exams	(7.53)	(7.53)	-	(7.53)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	-	(990.00)	990.00	(990.00)	B6048
1026		Total: Other benefits	39,714.34	4,921.22	34,793.12	4,921.22	
1026		Total: Employee-related costs	486,899.61	11,228.44	475,671.17	11,228.44	
1026	53401000	53401000 AWWSC Services - Labor OPEX	256,328.79	(7,483.94)	263,812.73	(7,483.94)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	17,156.69	674.06	16,482.63	674.06	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,834.38	(262.26)	40,096.64	(262.26)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	22,778.19	(3,420.01)	26,198.20	(3,420.01)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	67,275.34	(31,501.38)	98,776.72	(31,501.38)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	3,826.54	(56,718.50)	60,545.04	(56,718.50)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,014.01	723.85	16,290.16	723.85	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	53,451.63	53,451.63	-	53,451.63	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	40,048.26	27,501.44	12,546.82	27,501.44	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	36,774.35	8,100.57	28,673.78	8,100.57	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	57,795.91	10,258.37	47,537.54	10,258.37	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	24,352.71	(2,311.59)	26,664.30	(2,311.59)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,782.38	3,395.30	(612.92)	3,395.30	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	495.71	(518.34)	1,014.05	(518.34)	B6348
1026		Total: Service Company Costs	639,914.89	1,889.20	638,025.69	1,889.20	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	919.47	(919.47)	919.47	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(664.51)	(664.51)	-	(664.51)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,389.10	1,389.10	-	1,389.10	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	6,956.94	3,704.76	3,252.18	3,704.76	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(60.09)	60.09	(60.09)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,468.91	(36,493.39)	47,962.30	(36,493.39)	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	150.00	(345.00)	495.00	(345.00)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	7,621.00	7,621.00	-	7,621.00	B6328
1026	53155000	53155000 Contract Services - Legal	45,663.46	(150,736.66)	196,400.12	(150,736.66)	B6338
1026		Total: Contracted services	72,584.90	(174,665.32)	247,250.22	(174,665.32)	
1026	52532013	52532013 Electricity - Water Treatment	1,492.12	2.75	1,489.37	2.75	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	975.01	58.88	916.13	58.88	B6755
1026	52532016	52532016 Electricity - Admin & General	294.58	(33.39)	327.97	(33.39)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(419.07)	419.07	(419.07)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	(1,761.21)	1,761.21	(1,761.21)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	384.32	375.77	8.55	375.77	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,468.99	588.44	1,880.55	588.44	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,003.25	275.73	727.52	275.73	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(40.24)	(44.37)	4.13	(44.37)	B6758
1026	52550012	52550012 Janitorial - Pumping	(59.21)	(59.21)	-	(59.21)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	198.93	198.93	-	198.93	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755

1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	6,679.89	3,374.84	3,305.05	3,374.84	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(502.92)	502.92	(502.92)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	104.61	(13.69)	118.30	(13.69)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(471.18)	471.18	(471.18)	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	222.03	49.09	172.94	49.09	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(276.37)	(266.79)	(9.58)	(266.79)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	179.46	44.67	134.79	44.67	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	16,410.73	937.35	15,473.38	937.35	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	886.12	167.54	718.58	167.54	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	661.84	96.28	565.56	96.28	B6755
1026	52574016	52574016 Telephone - Admin & General	6,222.06	1,256.54	4,965.52	1,256.54	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	98.65	(61.38)	160.03	(61.38)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	36.73	(212.75)	249.48	(212.75)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	251.59	(47.12)	298.71	(47.12)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	639.02	(1,420.58)	2,059.60	(1,420.58)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,971.06	(1,398.48)	4,369.54	(1,398.48)	B6758
1026	52574200	52574200 Data Lines - Admin & General	4,806.43	4,723.44	82.99	4,723.44	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	245.84	(677.26)	923.10	(677.26)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	5.86	(16.11)	21.97	(16.11)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,306.53	2,306.53	-	2,306.53	B6758
1026		Total: Telecommunication expenses	19,131.73	4,716.65	14,415.08	4,716.65	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	(308.50)	308.50	(308.50)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	572.50	308.61	263.89	308.61	B6758
1026	52566016	52566016 Postage - Admin & General	-	-	-	-	B6758
1026	52566700	52566700 Printing	-	1,224.49	(1,224.49)	1,224.49	B6758
1026		Total: Postage, printing and stationary	572.50	1,224.60	(652.10)	1,224.60	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,934.68	634.31	3,300.37	634.31	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	(7.48)	(7.48)	-	(7.48)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	299.45	17.45	282.00	17.45	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	769.17	(925.33)	1,694.50	(925.33)	B6758
1026	52571500	52571500 Software Licenses	737.19	(21,040.02)	21,777.21	(21,040.02)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	149.27	(474.46)	623.73	(474.46)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	169.99	169.99	-	169.99	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,362.92	698.60	664.32	698.60	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	(139.27)	339.27	(139.27)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,131.43	300.61	830.82	300.61	B6757
1026	52801100	52801100 Indirect Overhead Clearing	-	-	-	-	B6758
1026		Total: Office supplies and services	8,746.62	(20,765.60)	29,512.22	(20,765.60)	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	823.59	(3,516.82)	4,340.41	(3,516.82)	B6758
1026	52534200	52534200 Conferences & Registration	18,845.22	18,665.22	180.00	18,665.22	B6758
1026	52535000	52535000 Meals Deductible	2,012.92	(330.84)	2,343.76	(330.84)	B6758
1026	52567000	52567000 Relocation Expenses	15,101.63	15,101.63	-	15,101.63	B6758
1026		Total: Employee related expense travel & entertainme	36,783.36	29,919.19	6,864.17	29,919.19	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(2,493.28)	2,493.28	(2,493.28)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	4,373.58	(5,659.65)	10,033.23	(5,659.65)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	1,882.63	(455.71)	2,338.34	(455.71)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	593.12	(10,032.27)	10,625.39	(10,032.27)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	917.93	351.19	566.74	351.19	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	270.00	270.00	-	270.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	179.26	179.26	-	179.26	B6755
1026	52501600	52501600 Misc Oper - Admin & General	218.74	16,649.26	(16,430.52)	16,649.26	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	4,500.00	(5,813.75)	10,313.75	(5,813.75)	B6758
1026	52514900	52514900 Customer Education	600.88	600.88	-	600.88	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,289.06	(448.67)	3,737.73	(448.67)	B6758
1026	52548100	52548100 Hiring Costs	-	(449.00)	449.00	(449.00)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,221.33	(14.52)	2,235.85	(14.52)	B6753
1026	52556000	52556000 Lobbying Expenses	15,000.00	-	15,000.00	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	-	(1,319.77)	1,319.77	(1,319.77)	B6758

1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(8,901.22)	(7,409.75)	(1,491.47)	(7,409.75)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	27.18	(163.89)	191.07	(163.89)	B6758
1026		Total: Miscellaneous expenses	25,172.49	(16,209.67)	41,382.16	(16,209.67)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	888.49	776.93	111.56	776.93	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	7,440.73	7,279.29	161.44	7,279.29	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	8,329.22	8,032.05	297.17	8,032.05	
1026	55000000	55000000 Transportation (O&M) - Natural Account	217,016.68	217,016.68	-	217,016.68	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	382.38	(2,622.00)	3,004.38	(2,622.00)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	369.73	223.77	145.96	223.77	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(228.34)	228.34	(228.34)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	144.80	144.80	-	144.80	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(244,155.89)	(230,524.37)	(13,631.52)	(230,524.37)	B6508
1026	55010100	55010100 Transportation Lease Costs	2,492.27	(0.48)	2,492.75	(0.48)	B6508
1026	55010200	55010200 Transportation Lease Fuel	17,360.59	4,796.91	12,563.68	4,796.91	B6508
1026	55010300	55010300 Transportation Lease Maint	41,316.12	25,205.51	16,110.61	25,205.51	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	34,926.68	14,012.48	20,914.20	14,012.48	
1026		Total: Operating supplies and services	222,658.23	(152,798.27)	375,456.50	(152,798.27)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	39,248.00	25,735.94	13,512.06	25,735.94	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	39,248.00	25,735.94	13,512.06	25,735.94	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(1,175.07)	1,175.07	(1,175.07)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,615.38	(1,322.31)	7,937.69	(1,322.31)	B6757
1026	52520000	52520000 Collection Agencies	(54.88)	(1,493.96)	1,439.08	(1,493.96)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	(407.18)	407.18	(407.18)	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	6,560.50	(4,398.52)	10,959.02	(4,398.52)	
1026	55110000	55110000 Insurance Vehicle	1,735.53	(336.40)	2,071.93	(336.40)	B6568
1026	55710000	55710000 Insurance General Liabilty	55,767.00	24,322.26	31,444.74	24,322.26	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	536.61	(3,975.02)	4,511.63	(3,975.02)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,385.67)	935.68	(2,321.35)	935.68	B6588
1026	55730000	55730000 Insurance Other	484.12	39.02	445.10	39.02	B6598
1026	55740000	55740000 Insurance Property	19,767.26	4,255.34	15,511.92	4,255.34	B6598
1026		Total: Insurance other than group	76,904.85	25,240.88	51,663.97	25,240.88	
1026	62002100	62002100 M&S Maint - Source of Supply	35.10	(367.31)	402.41	(367.31)	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,176.07	(8,906.83)	14,082.90	(8,906.83)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	3,388.21	(257.69)	3,645.90	(257.69)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	15,804.81	(7,673.62)	23,478.43	(7,673.62)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	64.86	(1,082.19)	1,147.05	(1,082.19)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	55.00	(99.04)	154.04	(99.04)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(5,405.00)	5,405.00	(5,405.00)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	4,896.75	4,213.79	682.96	4,213.79	B6756
1026	62502600	62502600 Misc Maint - Admin & General	(1,516.23)	(18,579.70)	17,063.47	(18,579.70)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	757.50	(83,546.92)	84,304.42	(83,546.92)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,809.75	(1,285.25)	4,095.00	(1,285.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	7,800.00	7,800.00	-	7,800.00	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	3,247.91	2,185.01	1,062.90	2,185.01	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(83.03)	83.03	(83.03)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	25,629.52	923.30	24,706.22	923.30	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	924.29	(1,798.91)	2,723.20	(1,798.91)	B6358
1026		Total: Maintenance supplies and services	69,073.54	(113,963.39)	183,036.93	(113,963.39)	
1026	88101000	88101000 Capital Movements - UP	503,333.45	(1,503,004.87)	2,006,338.32	(1,503,004.87)	B6758
1026	88106000	88106000 Capital Movements - CCNC	532,113.67	1,425,164.88	(893,051.21)	1,425,164.88	B6758
1026	88107000	88107000 Capital Movements - CWIP	823,247.68	396,939.67	426,308.01	396,939.67	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(2,660.66)	(2,660.66)	-	(2,660.66)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	151,230.80	102,645.95	48,584.85	102,645.95	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(533,989.93)	(576,858.93)	42,869.00	(576,858.93)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	400,665.71	512,495.71	(111,830.00)	512,495.71	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	484,509.16	434,606.40	49,902.76	434,606.40	B6758
1026	88257100	88257100 Capital Movements - RWIP	4,327.26	53,789.76	(49,462.50)	53,789.76	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	(1,841.55)	1,841.55	(1,841.55)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(8,251.00)	(8,833.45)	582.45	(8,833.45)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(76,081.00)	(64,271.00)	(11,810.00)	(64,271.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,278,445.14)	(768,171.91)	(1,510,273.23)	(768,171.91)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,873,922.18	(257,610.35)	2,131,532.53	(257,610.35)	
1026	68011000	68011000 Depreciation Exp - UPIS General	838,255.15	24,177.62	814,077.53	24,177.62	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	27,831.42	(27,831.42)	27,831.42	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,647.97)	(202.16)	(5,445.81)	(202.16)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(119.64)	(18,027.43)	(119.64)	B403
1026		Total: Depreciation	814,460.11	51,687.24	762,772.87	51,687.24	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	60,970.26	6,837.71	54,132.55	6,837.71	B403

1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(479.90)	(30.46)	(449.44)	(30.46)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.51)	(2,315.60)	(18.51)	B403
1026		Total: Removal costs, net	58,156.25	6,788.74	51,367.51	6,788.74	
1026		Total: Depreciation and amortization	877,145.96	58,614.76	818,531.20	58,614.76	
1026	69011000	69011000 FIT - Current	73,633.00	120,396.00	(46,763.00)	120,396.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	73,633.00	120,396.00	(46,763.00)	120,396.00	
1026	69021000	69021000 SIT - Current	(115.00)	(97.00)	(18.00)	(97.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	(115.00)	(97.00)	(18.00)	(97.00)	
1026		Total: Current income taxes - operating	73,518.00	120,299.00	(46,781.00)	120,299.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(189,664.29)	(192,873.50)	3,209.21	(192,873.50)	B41010
1026	69065000	69065000 Deferred FIT - Other	180,736.00	36,815.00	143,921.00	36,815.00	B41010
1026		Total: Deferred federal income tax expense	(8,928.29)	(156,058.50)	147,130.21	(156,058.50)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,709.63)	(13,406.50)	1,696.87	(13,406.50)	B41011
1026	69073500	69073500 Deferred SIT - Other	85,990.00	52,862.00	33,128.00	52,862.00	B41011
1026		Total: Deferred state income tax expense	74,280.37	39,455.50	34,824.87	39,455.50	
1026		Total: Deferred taxes	65,352.08	(116,603.00)	181,955.08	(116,603.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	132,764.08	3,744.58	129,019.50	3,744.58	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	1,183.42	900.42	283.00	900.42	B40812
1026	68532100	68532100 FUTA Cap Credits	(342.01)	(283.93)	(58.08)	(283.93)	B40812
1026	68533000	68533000 FICA	48,747.60	(6,554.07)	55,301.67	(6,554.07)	B40812
1026	68533100	68533100 FICA Cap Credits	(14,781.95)	3,612.80	(18,394.75)	3,612.80	B40812
1026	68535000	68535000 SUTA	437.02	353.63	83.39	353.63	B40812
1026	68535100	68535100 SUTA Cap Credits	(124.36)	(107.31)	(17.05)	(107.31)	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	490,062.42	49,229.27	440,833.15	49,229.27	
1026		Total: Operating expenses, net	3,373,894.64	(146,021.74)	3,519,916.38	(146,021.74)	
1026		Total: Operating Income (loss)	(1,253,521.74)	(598,419.99)	(655,101.75)	(598,419.99)	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(8,536.66)	2,133.60	(10,670.26)	2,133.60	B420
1026		Total: Allowance for funds used during construction	(8,536.66)	2,133.60	(10,670.26)	2,133.60	
1026	71511000	71511000 M&J Revenues	(6,542.00)	(1,929.00)	(4,613.00)	(1,929.00)	B415
1026	71521000	71521000 M&J Expenses	73.31	(2,877.90)	2,951.21	(2,877.90)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(1,933.30)	(1,784.62)	(148.68)	(1,784.62)	B426
1026		Total: Other miscellaneous income	(8,401.99)	(6,591.52)	(1,810.47)	(6,591.52)	
1026		Total: Other Income	(16,938.65)	(4,457.92)	(12,480.73)	(4,457.92)	
1026	75840000	75840000 Lobbying Expenses	480.91	14.35	466.56	14.35	B426
1026		Total: Other miscellaneous deductions	480.91	14.35	466.56	14.35	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	445.00	372.00	73.00	372.00	B40920
1026		Total: Current federal income taxes - non-operating	445.00	372.00	73.00	372.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	115.00	97.00	18.00	97.00	B40920
1026		Total: Current state income taxes - non-operating	115.00	97.00	18.00	97.00	
1026		Total: Other Deductions	1,040.91	483.35	557.56	483.35	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.34	11,500.00	267,709.34	11,500.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.11	11,522.85	308,605.26	11,522.85	
1026	81315000	81315000 Interest Short Term Debt Intercompany	13,370.42	(5,799.87)	19,170.29	(5,799.87)	B4272
1026		Total: Interest on short-term debt	13,370.42	(5,799.87)	19,170.29	(5,799.87)	
1026	81500000	81500000 Interest Other	(8,514.32)	(8,514.32)	-	(8,514.32)	B4275
1026		Total: Other interest expense	(8,514.32)	(8,514.32)	-	(8,514.32)	
1026	85000000	85000000 AFUDC Debt	(9,424.59)	2,355.54	(11,780.13)	2,355.54	B420
1026		Total: Allowance for borrowed funds used during cons	(9,424.59)	2,355.54	(11,780.13)	2,355.54	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.19	(0.07)	188.26	(0.07)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.37	116.48	5,556.89	116.48	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.22	99.76	7,070.46	99.76	
1026		Total: Interest Charges	322,729.84	(336.04)	323,065.88	(336.04)	
1026		Total: Other Income (Expenses)	306,832.10	(4,310.61)	311,142.71	(4,310.61)	
1026		Total: Income (loss) before income taxes	(946,689.64)	(602,730.60)	(343,959.04)	(602,730.60)	
1026		Total: Net income (loss)	(946,689.64)	(602,730.60)	(343,959.04)	(602,730.60)	
1026		Total: Net Income Available to common stockholders	(946,689.64)	(602,730.60)	(343,959.04)	(602,730.60)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(946,689.64)	(602,730.60)	(343,959.04)	(602,730.60)	

Tennessee American Water Company
Trial Balance as of March 31, 2021

Company Code	Account Number	Description	March 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,640,304.31)	5,570.42	(1,645,874.73)	5,570.42	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(494,447.04)	(96,213.82)	(398,233.22)	(96,213.82)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	-	-	-	-	B460
1026	40112000	40112000 Residential Sales Unbilled	(109,364.06)	(155,293.00)	45,928.94	(155,293.00)	B4611
1026		Total: Water revenues - residential	(2,244,115.41)	(245,936.40)	(1,998,179.01)	(245,936.40)	
1026	40121000	40121000 Commercial Sales Billed	(1,215,253.64)	15,700.05	(1,230,953.69)	15,700.05	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(366,644.98)	(68,181.39)	(298,463.59)	(68,181.39)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(33,190.43)	(124,202.36)	91,011.93	(124,202.36)	B4612
1026		Total: Water revenues - commercial	(1,615,089.05)	(176,683.70)	(1,438,405.35)	(176,683.70)	
1026	40131000	40131000 Industrial Sales Billed	(298,498.63)	17,333.15	(315,831.78)	17,333.15	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(89,818.24)	(13,888.02)	(75,930.22)	(13,888.02)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(30,188.53)	15,975.90	(46,164.43)	15,975.90	B4613
1026		Total: Water revenues - industrial	(418,505.40)	19,421.03	(437,926.43)	19,421.03	
1026	40145000	40145000 Private Fire Billed	(212,550.54)	(7,532.49)	(205,018.05)	(7,532.49)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(41,164.79)	(13,045.60)	(28,119.19)	(13,045.60)	B4622
1026	40146000	40146000 Private Fire Unbilled	422.10	422.10	-	422.10	B4622
1026		Total: Water revenues - private fire	(253,293.23)	(20,155.99)	(233,137.24)	(20,155.99)	
1026	40151000	40151000 Public Authority Billed	(227,180.89)	19,726.66	(246,907.55)	19,726.66	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(68,384.84)	(8,541.15)	(59,843.69)	(8,541.15)	B4614
1026	40152000	40152000 Public Authority Unbilled	(57,496.80)	(43,162.99)	(14,333.81)	(43,162.99)	B4614
1026		Total: Water revenues - public authority	(353,062.53)	(31,977.48)	(321,085.05)	(31,977.48)	
1026	40161000	40161000 Sales for Resale Billed	(69,713.17)	17,065.32	(86,778.49)	17,065.32	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(20,976.68)	32.39	(21,009.07)	32.39	B466
1026	40162000	40162000 Sales for Resale Unbilled	(10,986.57)	2,273.87	(13,260.44)	2,273.87	B466
1026		Total: Water revenues - sales for resale	(101,676.42)	19,371.58	(121,048.00)	19,371.58	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	385,820.96	250,106.16	135,714.80	250,106.16	B474
1026		Total: Water revenues - other	385,820.96	250,106.16	135,714.80	250,106.16	
1026		Total: Water revenues	(4,599,921.08)	(185,854.80)	(4,414,066.28)	(185,854.80)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,407.15)	(11,312.84)	(17,094.31)	(11,312.84)	B470
1026	40310200	40310200 Other Revenue - Rent	(25,943.43)	(9,230.47)	(16,712.96)	(9,230.47)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,200.00)	140.00	(2,340.00)	140.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,950.00)	(440.00)	(20,510.00)	(440.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,486.74)	(128.15)	(1,358.59)	(128.15)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(30,165.00)	(12,570.00)	(17,595.00)	(12,570.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	1,257.57	(1,257.57)	1,257.57	B471
1026		Total: Other revenues	(109,152.32)	(32,283.89)	(76,868.43)	(32,283.89)	
1026		Total: Operating revenues	(4,709,073.40)	(218,138.69)	(4,490,934.71)	(218,138.69)	
1026	51010000	51010000 Purchased Water	12,471.95	10,679.54	1,792.41	10,679.54	B6101
1026		Total: Purchased water	12,471.95	10,679.54	1,792.41	10,679.54	
1026	51510011	51510011 Purchased Power - Source of Supply	2,784.17	2,249.45	534.72	2,249.45	B6151
1026	51510012	51510012 Purchased Power - Pumping	194,292.55	26,922.06	167,370.49	26,922.06	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,438.82	2,463.65	6,975.17	2,463.65	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,098.11	(320.25)	1,418.36	(320.25)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	86,090.83	39,961.60	46,129.23	39,961.60	B6158
1026	51520000	51520000 Fuel for Power Production	-	(130.00)	130.00	(130.00)	B6161
1026		Total: Fuel and power	293,704.48	71,146.51	222,557.97	71,146.51	
1026	51800000	51800000 Chemicals	98,145.77	629.12	97,516.65	629.12	B6183
1026		Total: Chemicals	98,145.77	629.12	97,516.65	629.12	
1026	51110000	51110000 Waste Disposal	69,908.29	38,041.17	31,867.12	38,041.17	B6753
1026		Total: Waste disposal	69,908.29	38,041.17	31,867.12	38,041.17	
1026		Total: Production costs	474,230.49	120,496.34	353,734.15	120,496.34	
1026	50100000	50100000 Labor Natural Account	217,227.29	56,590.20	160,637.09	56,590.20	B6018
1026	50100001	50100001 Labor Expense Accrual	32,378.80	22,478.08	9,900.72	22,478.08	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	113,632.26	6,866.27	106,765.99	6,866.27	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,825.51	1,232.56	18,592.95	1,232.56	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	51,649.52	2,077.67	49,571.85	2,077.67	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	42,621.93	894.93	41,727.00	894.93	B6017
1026	50101600	50101600 Labor Oper Admin & General	97,818.71	(9,074.37)	106,893.08	(9,074.37)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	-	(242.76)	242.76	(242.76)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	150.88	(12.20)	163.08	(12.20)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	13,960.30	4,579.18	9,381.12	4,579.18	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	17,550.30	(18,480.06)	36,030.36	(18,480.06)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	17,976.18	(11,831.57)	29,807.75	(11,831.57)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,165.91	1,794.14	13,371.77	1,794.14	B6016
1026	50109900	50109900 Labor Capitalized Credits	(200,051.20)	(63,734.15)	(136,317.05)	(63,734.15)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	45,484.87	33,820.61	11,664.26	33,820.61	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	60.03	60.03	-	60.03	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	3,843.73	(232.34)	4,076.07	(232.34)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,267.47	1,022.91	244.56	1,022.91	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	123.20	123.20	-	123.20	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,070.15	54.05	2,016.10	54.05	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	825.43	(1,359.87)	2,185.30	(1,359.87)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,874.63	1,801.80	1,072.83	1,801.80	B6018

1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(80.08)	80.08	(80.08)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	789.95	(44.82)	834.77	(44.82)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,004.76	(3,172.42)	4,177.18	(3,172.42)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	889.33	107.35	781.98	107.35	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	832.63	214.44	618.19	214.44	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(45,484.87)	(33,820.61)	(11,664.26)	(33,820.61)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	44,845.13	4,782.14	40,062.99	4,782.14	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,361.88)	(3,040.63)	(4,321.25)	(3,040.63)	B6018
1026	50171600	50171600 Compensation Exp - Options	-	-	-	-	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	9,664.52	6,867.38	2,797.14	6,867.38	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	501,635.47	241.06	501,394.41	241.06	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,120.53)	(3,391.40)	(3,729.13)	(3,391.40)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,645.00)	(2,696.00)	(1,645.00)	B6048
1026		Total: Pension expense	6,690.47	(2,405.40)	9,095.87	(2,405.40)	
1026	50510000	50510000 PBOP Expense	5,692.20	617.00	5,075.20	617.00	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,308.03)	903.12	(3,211.15)	903.12	B6048
1026	50550000	50550000 Group Insurance Expense	161,383.32	16,102.29	145,281.03	16,102.29	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(57,461.17)	(20,593.68)	(36,867.49)	(20,593.68)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(9,585.00)	(99,842.00)	(9,585.00)	B6048
1026		Total: Group insurance expense	(2,120.68)	(12,556.27)	10,435.59	(12,556.27)	
1026	50421000	50421000 401k Expense	22,550.96	4,336.29	18,214.67	4,336.29	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,561.57)	(2,883.52)	(4,678.05)	(2,883.52)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,939.57	1,974.51	26,965.06	1,974.51	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,335.26)	(3,334.89)	(6,000.37)	(3,334.89)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	-	(319.23)	319.23	(319.23)	B6048
1026	50426000	50426000 Retiree Medical Expense	1,757.92	477.58	1,280.34	477.58	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(805.90)	(341.63)	(464.27)	(341.63)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	713.41	486.66	226.75	486.66	B6048
1026	50451000	50451000 Employee Awards	2,982.61	2,982.61	-	2,982.61	B6048
1026	50452000	50452000 Employee Physical Exams	85.00	(165.00)	250.00	(165.00)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	648.48	(9,089.90)	9,738.38	(9,089.90)	B6048
1026		Total: Other benefits	39,975.22	(5,876.52)	45,851.74	(5,876.52)	
1026		Total: Employee-related costs	546,180.48	(20,597.13)	566,777.61	(20,597.13)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	338,814.49	6,947.65	331,866.84	6,947.65	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	17,200.87	848.77	16,352.10	848.77	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,500.34	(1,486.89)	42,987.23	(1,486.89)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,863.64	3,413.71	20,449.93	3,413.71	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	88,063.28	(25,319.21)	113,382.49	(25,319.21)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	3,561.42	(35,935.22)	39,496.64	(35,935.22)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,590.83	(886.04)	17,476.87	(886.04)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,911.93	89,911.93	-	89,911.93	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	35,442.37	23,286.09	12,156.28	23,286.09	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	38,567.64	(683.22)	39,250.86	(683.22)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	42,715.60	(2,356.78)	45,072.38	(2,356.78)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	22,095.77	1,723.35	20,372.42	1,723.35	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,521.75	3,148.56	(626.81)	3,148.56	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.36	1,630.78	(989.42)	1,630.78	B6348
1026		Total: Service Company Costs	761,491.29	64,243.48	697,247.81	64,243.48	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	1,000.00	(1,000.00)	1,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	664.51	387.06	277.45	387.06	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	241.96	(1,754.16)	1,996.12	(1,754.16)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,570.80	1,198.44	3,372.36	1,198.44	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,976.94	4,998.62	5,978.32	4,998.62	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	-	-	-	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	450.00	(1,051.05)	1,501.05	(1,051.05)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	13,642.00	(3,530.00)	17,172.00	(3,530.00)	B6328
1026	53155000	53155000 Contract Services - Legal	42,977.98	116,016.22	(73,038.24)	116,016.22	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	73,524.19	117,265.13	(43,740.94)	117,265.13	
1026	52532013	52532013 Electricity - Water Treatment	1,889.88	(2,677.43)	4,567.31	(2,677.43)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,089.79	123.31	966.48	123.31	B6755
1026	52532016	52532016 Electricity - Admin & General	272.59	(107.88)	380.47	(107.88)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(146.17)	146.17	(146.17)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(133.81)	(148.61)	14.80	(148.61)	B6751

1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,682.44	778.31	1,904.13	778.31	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,016.36	312.20	704.16	312.20	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	17.59	0.16	17.43	0.16	B6758
1026	52550012	52550012 Janitorial - Pumping	123.40	7.07	116.33	7.07	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(64.65)	64.65	(64.65)	B6755
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	10,402.83	6,865.34	3,537.49	6,865.34	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	211.13	(18.79)	229.92	(18.79)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	102.09	(16.21)	118.30	(16.21)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	-	-	-	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	293.76	58.50	235.26	58.50	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	3,825.00	(3,825.00)	3,825.00	B6751
1026	52583013	52583013 Water & WW - Water Treatment	201.84	238.88	(37.04)	238.88	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	192.96	16.10	176.86	16.10	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	21,146.21	8,585.21	12,561.00	8,585.21	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	1,062.42	258.14	804.28	258.14	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	876.97	205.66	671.31	205.66	B6755
1026	52574016	52574016 Telephone - Admin & General	6,731.89	668.17	6,063.72	668.17	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	216.75	54.97	161.78	54.97	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	(574.02)	(895.42)	321.40	(895.42)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	107.96	(221.24)	329.20	(221.24)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,478.68	(309.98)	1,788.66	(309.98)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	(919.35)	(5,431.00)	4,511.65	(5,431.00)	B6758
1026	52574200	52574200 Data Lines - Admin & General	3,500.45	3,422.98	77.47	3,422.98	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	(2,093.95)	(3,272.22)	1,178.27	(3,272.22)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	(49.85)	(77.89)	28.04	(77.89)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	4,039.70	4,039.70	-	4,039.70	B6758
1026		Total: Telecommunication expenses	14,377.65	(1,558.13)	15,935.78	(1,558.13)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	306.78	(306.78)	306.78	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	144.76	(391.29)	536.05	(391.29)	B6758
1026	52566016	52566016 Postage - Admin & General	77.00	(137.29)	214.29	(137.29)	B6758
1026	52566700	52566700 Printing	420.18	(494.94)	915.12	(494.94)	B6758
1026		Total: Postage, printing and stationary	641.94	(716.74)	1,358.68	(716.74)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	(58.88)	58.88	(58.88)	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,366.01	(15.63)	3,381.64	(15.63)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	(100.53)	(100.53)	-	(100.53)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	677.58	12.35	665.23	12.35	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	(33.52)	33.52	(33.52)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	4,411.16	3,914.99	496.17	3,914.99	B6758
1026	52571500	52571500 Software Licenses	3,476.32	(17,239.25)	20,715.57	(17,239.25)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	-	(2,405.70)	2,405.70	(2,405.70)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,076.20	3,405.78	1,670.42	3,405.78	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	1,462.13	1,414.68	47.45	1,414.68	B6757
1026	52582016	52582016 Uniforms - Admin & General	(105.52)	220.83	(326.35)	220.83	B6757
1026	52801100	52801100 Indirect Overhead Clearing	-	-	-	-	B6758
1026		Total: Office supplies and services	18,263.35	(10,884.88)	29,148.23	(10,884.88)	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	9,295.20	8,047.84	1,247.36	8,047.84	B6758
1026	52534200	52534200 Conferences & Registration	11,528.76	10,270.71	1,258.05	10,270.71	B6758
1026	52535000	52535000 Meals Deductible	(629.18)	(1,685.75)	1,056.57	(1,685.75)	B6758
1026	52567000	52567000 Relocation Expenses	77.68	77.68	-	77.68	B6758
1026		Total: Employee related expense travel & entertainme	20,272.46	16,710.48	3,561.98	16,710.48	
1026	52000000	52000000 M & S (O&M) - Natural Account	202.71	202.71	-	202.71	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	193.23	(551.39)	744.62	(551.39)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,704.80	(21.96)	5,726.76	(21.96)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,000.94	6,675.03	3,325.91	6,675.03	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	289.03	(2,154.71)	2,443.74	(2,154.71)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	6,747.43	2,045.60	4,701.83	2,045.60	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	-	-	-	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	703.14	703.14	-	703.14	B6755
1026	52501600	52501600 Misc Oper - Admin & General	2,691.70	(5,368.67)	8,060.37	(5,368.67)	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	6,500.00	(575.50)	7,075.50	(575.50)	B6758
1026	52514900	52514900 Customer Education	5,018.87	3,867.99	1,150.88	3,867.99	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(600.88)	600.88	(600.88)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,289.06	(154.67)	3,443.73	(154.67)	B6758

1026	52548100	52548100 Hiring Costs	-	-	-	-	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	58.52	58.52	-	58.52	B6758
1026	52554500	52554500 Lab Supplies	2,411.85	(3,021.21)	5,433.06	(3,021.21)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(340.00)	340.00	(340.00)	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	3,775.36	2,455.59	1,319.77	2,455.59	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(3,055.47)	(72.37)	(2,983.10)	(72.37)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	20.46	(196.21)	216.67	(196.21)	B6758
1026		Total: Miscellaneous expenses	44,551.63	2,951.01	41,600.62	2,951.01	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(74.90)	110.71	(185.61)	110.71	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	5,500.94	5,339.50	161.44	5,339.50	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	5,426.04	5,426.04	-	5,426.04	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	-	-	-	B6508
1026	55000011	55000011 Transportation Oper - Source of Supply	-	-	-	-	B6501
1026	55000013	55000013 Transportation Oper - Water Treatment	-	-	-	-	B6503
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	140.04	140.04	-	140.04	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	92.86	(1,598.33)	1,691.19	(1,598.33)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	4,358.83	4,329.88	28.95	4,329.88	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	-	-	-	B6502
1026	55000022	55000022 Transportation Maint - Pumping	-	(152.87)	152.87	(152.87)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	4,183.63	4,411.97	(228.34)	4,411.97	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	1,030.49	1,007.56	22.93	1,007.56	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(29,537.98)	(19,282.90)	(10,255.08)	(19,282.90)	B6508
1026	55010100	55010100 Transportation Lease Costs	12,168.39	2,473.47	9,694.92	2,473.47	B6508
1026	55010200	55010200 Transportation Lease Fuel	18,395.16	3,934.24	14,460.92	3,934.24	B6508
1026	55010300	55010300 Transportation Lease Maint	29,123.55	15,467.21	13,656.34	15,467.21	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	268.24	(478.69)	746.93	(478.69)	B6508
1026		Total: Transportation	40,223.21	10,251.58	29,971.63	10,251.58	
1026		Total: Operating supplies and services	238,426.68	148,029.70	90,396.98	148,029.70	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	26,357.66	(37,831.93)	64,189.59	(37,831.93)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	3,740.34	610.78	3,129.56	610.78	B6707
1026		Total: Uncollectible accounts expense	30,098.00	(37,221.15)	67,319.15	(37,221.15)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,221.24	2,488.45	5,732.79	2,488.45	B6757
1026	52520000	52520000 Collection Agencies	(77.87)	79.52	(157.39)	79.52	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	-	-	-	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	8,143.37	2,567.97	5,575.40	2,567.97	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	43,721.50	12,602.75	31,118.75	12,602.75	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(982.13)	601.28	(1,583.41)	601.28	B6588
1026	55730000	55730000 Insurance Other	2,160.88	1,715.78	445.10	1,715.78	B6598
1026	55740000	55740000 Insurance Property	17,639.66	2,127.74	15,511.92	2,127.74	B6598
1026		Total: Insurance other than group	66,967.76	14,891.84	52,075.92	14,891.84	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(80.89)	80.89	(80.89)	B6202
1026	62002200	62002200 M&S Maint - Pumping	7,603.24	5,131.65	2,471.59	5,131.65	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	421.02	200.72	220.30	200.72	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	11,315.96	(30,459.54)	41,775.50	(30,459.54)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	248.16	(701.23)	949.39	(701.23)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(223.69)	223.69	(223.69)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(4,135.99)	(5,376.65)	1,240.66	(5,376.65)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,818.65	(11,217.26)	14,035.91	(11,217.26)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	1,920.25	(54,054.69)	55,974.94	(54,054.69)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,576.40	(2,119.60)	4,696.00	(2,119.60)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(30,472.30)	30,472.30	(30,472.30)	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(2,790.00)	2,790.00	(2,790.00)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	3,710.00	3,710.00	-	3,710.00	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	2,637.66	2,160.63	477.03	2,160.63	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(88.49)	88.49	(88.49)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	46,748.33	26,323.67	20,424.66	26,323.67	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,143.72	(607.99)	2,751.71	(607.99)	B6358
1026		Total: Maintenance supplies and services	78,007.40	(100,665.66)	178,673.06	(100,665.66)	
1026	88101000	88101000 Capital Movements - UP	655,150.00	158,890.95	496,259.05	158,890.95	B6758
1026	88106000	88106000 Capital Movements - CCNC	2,175,720.38	1,194,662.48	981,057.90	1,194,662.48	B6758
1026	88107000	88107000 Capital Movements - CWIP	(1,435,363.07)	(2,247,564.63)	812,201.56	(2,247,564.63)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(256,105.92)	256,105.92	(256,105.92)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	(15,181.92)	15,181.92	(15,181.92)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(1,384,620.99)	(1,392,148.36)	7,527.37	(1,392,148.36)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	1,355,830.24	1,860,185.45	(504,355.21)	1,860,185.45	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	102,821.71	33,603.49	69,218.22	33,603.49	B6758
1026	88257100	88257100 Capital Movements - RWIP	371,067.23	(414,439.87)	785,507.10	(414,439.87)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	(22,336.71)	22,336.71	(22,336.71)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	(3,454.60)	3,454.60	(3,454.60)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(22,963.25)	(12,758.73)	(10,204.52)	(12,758.73)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	20,494.00	61,149.26	(40,655.26)	61,149.26	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,838,136.25)	1,055,499.11	(2,893,635.36)	1,055,499.11	B6758
1026		Total: Capital movements	-	-	-	-	

1026		Total: Operation and maintenance expense	2,203,545.47	191,745.39	2,011,800.08	191,745.39	
1026	68011000	68011000 Depreciation Exp - UPIS General	844,208.19	117,649.41	726,558.78	117,649.41	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,655.40)	(210.17)	(5,445.23)	(210.17)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(121.30)	(18,025.77)	(121.30)	B403
1026		Total: Depreciation	820,405.72	117,317.94	703,087.78	117,317.94	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	3,593.45	(1,859.81)	5,453.26	(1,859.81)	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	3,593.45	(1,951.95)	5,545.40	(1,951.95)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	61,305.46	7,004.19	54,301.27	7,004.19	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(481.08)	(31.74)	(449.34)	(31.74)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.77)	(2,315.34)	(18.77)	B403
1026		Total: Removal costs, net	58,490.27	6,953.68	51,536.59	6,953.68	
1026		Total: Depreciation and amortization	882,489.44	122,319.67	760,169.77	122,319.67	
1026	69011000	69011000 FIT - Current	2,942.00	(26,500.00)	29,442.00	(26,500.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	2,942.00	(26,500.00)	29,442.00	(26,500.00)	
1026	69021000	69021000 SIT - Current	16,722.00	16,982.00	(260.00)	16,982.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	16,722.00	16,982.00	(260.00)	16,982.00	
1026		Total: Current income taxes - operating	19,664.00	(9,518.00)	29,182.00	(9,518.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(192,489.42)	(195,698.63)	3,209.21	(195,698.63)	B41010
1026	69065000	69065000 Deferred FIT - Other	336,581.00	177,327.00	159,254.00	177,327.00	B41010
1026		Total: Deferred federal income tax expense	144,091.58	(18,371.63)	162,463.21	(18,371.63)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(12,183.92)	(13,880.79)	1,696.87	(13,880.79)	B41011
1026	69073500	69073500 Deferred SIT - Other	49,140.00	(41,136.00)	90,276.00	(41,136.00)	B41011
1026		Total: Deferred state income tax expense	36,956.08	(55,016.79)	91,972.87	(55,016.79)	
1026		Total: Deferred taxes	181,047.66	(73,388.42)	254,436.08	(73,388.42)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	194,605.66	(82,857.84)	277,463.50	(82,857.84)	
1026	68520000	68520000 Property Taxes	307,609.79	5,252.42	302,357.37	5,252.42	B40811
1026	68532000	68532000 FUTA	53.11	0.51	52.60	0.51	B40812
1026	68532100	68532100 FUTA Cap Credits	(3.83)	6.72	(10.55)	6.72	B40812
1026	68533000	68533000 FICA	52,899.99	13,090.72	39,809.27	13,090.72	B40812
1026	68533100	68533100 FICA Cap Credits	(23,857.47)	(12,924.03)	(10,933.44)	(12,924.03)	B40812
1026	68535000	68535000 SUTA	1,127.17	1,105.31	21.86	1,105.31	B40812
1026	68535100	68535100 SUTA Cap Credits	(1.00)	3.34	(4.34)	3.34	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	4,950.00	53,050.00	4,950.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	14,987.26	(3,125.92)	18,113.18	(3,125.92)	B40810
1026		Total: General taxes	489,095.52	56,475.15	432,620.37	56,475.15	
1026		Total: Operating expenses, net	3,769,736.09	287,682.37	3,482,053.72	287,682.37	
1026		Total: Operating Income (loss)	(939,337.31)	69,543.68	(1,008,880.99)	69,543.68	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(8,199.95)	8,929.56	(17,129.51)	8,929.56	B420
1026		Total: Allowance for funds used during construction	(8,199.95)	8,929.56	(17,129.51)	8,929.56	
1026	71511000	71511000 M&J Revenues	(6,188.00)	(4,186.00)	(2,002.00)	(4,186.00)	B415
1026	71521000	71521000 M&J Expenses	10,267.44	5,096.00	5,171.44	5,096.00	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	6,903.65	24,492.51	(17,588.86)	24,492.51	B426
1026		Total: Other miscellaneous income	10,983.09	25,402.51	(14,419.42)	25,402.51	
1026		Total: Other Income	2,783.14	34,332.07	(31,548.93)	34,332.07	
1026	75840000	75840000 Lobbying Expenses	480.91	14.35	466.56	14.35	B426
1026		Total: Other miscellaneous deductions	480.91	14.35	466.56	14.35	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(124.00)	(890.00)	766.00	(890.00)	B40920
1026		Total: Current federal income taxes - non-operating	(124.00)	(890.00)	766.00	(890.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(73.00)	(333.00)	260.00	(333.00)	B40920
1026		Total: Current state income taxes - non-operating	(73.00)	(333.00)	260.00	(333.00)	
1026		Total: Other Deductions	283.91	(1,208.65)	1,492.56	(1,208.65)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.35	11,500.00	267,709.35	11,500.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.12	11,522.85	308,605.27	11,522.85	
1026	81315000	81315000 Interest Short Term Debt Intercompany	11,049.23	(21,905.77)	32,955.00	(21,905.77)	B4272
1026		Total: Interest on short-term debt	11,049.23	(21,905.77)	32,955.00	(21,905.77)	
1026	81500000	81500000 Interest Other	(5,410.97)	(5,410.97)	-	(5,410.97)	B4275
1026		Total: Other interest expense	(5,410.97)	(5,410.97)	-	(5,410.97)	
1026	85000000	85000000 AFUDC Debt	(2,623.11)	8,987.62	(11,610.73)	8,987.62	B420
1026		Total: Allowance for borrowed funds used during cons	(2,623.11)	8,987.62	(11,610.73)	8,987.62	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.37	116.48	5,556.89	116.48	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428
1026		Total: Amortization of debt expense	7,170.21	99.75	7,070.46	99.75	
1026		Total: Interest Charges	330,313.48	(6,706.52)	337,020.00	(6,706.52)	
1026		Total: Other Income (Expenses)	333,380.53	26,416.90	306,963.63	26,416.90	
1026		Total: Income (loss) before income taxes	(605,956.78)	95,960.58	(701,917.36)	95,960.58	
1026		Total: Net income (loss)	(605,956.78)	95,960.58	(701,917.36)	95,960.58	
1026		Total: Net Income Available to common stockholders	(605,956.78)	95,960.58	(701,917.36)	95,960.58	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	962,796.38	(687,711.70)	1,650,508.08	(687,711.70)	B438
1026		Total: Common Dividends	962,796.38	(687,711.70)	1,650,508.08	(687,711.70)	
1026		Total: PROFIT & LOSS STATEMENT	356,839.60	(591,751.12)	948,590.72	(591,751.12)	

Tennessee American Water Company
Trial Balance as of April 30, 2021

Company Code	Account Number	Description	April 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,693,574.67)	(31,781.23)	(1,661,793.44)	(31,781.23)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	1.63	1.63	-	1.63	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(538,394.30)	(170,142.32)	(368,251.98)	(170,142.32)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	-	-	-	-	B460
1026	40112000	40112000 Residential Sales Unbilled	100,917.93	132,503.74	(31,585.81)	132,503.74	B4611
1026		Total: Water revenues - residential	(2,131,049.41)	(69,418.18)	(2,061,631.23)	(69,418.18)	
1026	40121000	40121000 Commercial Sales Billed	(1,265,486.42)	(181,952.34)	(1,083,534.08)	(181,952.34)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	25.55	27.35	(1.80)	27.35	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(401,711.78)	(158,585.88)	(243,125.90)	(158,585.88)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	3,423.27	(63,564.17)	66,987.44	(63,564.17)	B4612
1026		Total: Water revenues - commercial	(1,663,749.38)	(404,075.04)	(1,259,674.34)	(404,075.04)	
1026	40131000	40131000 Industrial Sales Billed	(315,627.48)	(47,925.37)	(267,702.11)	(47,925.37)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	(27.18)	(27.18)	-	(27.18)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(98,118.48)	(36,932.64)	(61,185.84)	(36,932.64)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	21,218.25	(21,847.44)	43,065.69	(21,847.44)	B4613
1026		Total: Water revenues - industrial	(392,554.89)	(106,732.63)	(285,822.26)	(106,732.63)	
1026	40145000	40145000 Private Fire Billed	(213,974.10)	(2,609.49)	(211,364.61)	(2,609.49)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(118,967.14)	(42,713.71)	(76,253.43)	(42,713.71)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	1,472.80	(1,472.80)	1,472.80	B4622
1026		Total: Water revenues - private fire	(332,941.24)	(43,850.40)	(289,090.84)	(43,850.40)	
1026	40151000	40151000 Public Authority Billed	(244,231.13)	(21,899.51)	(222,331.62)	(21,899.51)	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(77,047.29)	(27,147.42)	(49,899.87)	(27,147.42)	B4614
1026	40152000	40152000 Public Authority Unbilled	26,079.71	19,041.61	7,038.10	19,041.61	B4614
1026		Total: Water revenues - public authority	(295,198.71)	(30,005.32)	(265,193.39)	(30,005.32)	
1026	40161000	40161000 Sales for Resale Billed	(81,030.61)	8,442.95	(89,473.56)	8,442.95	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(25,641.58)	(5,842.69)	(19,798.89)	(5,842.69)	B466
1026	40162000	40162000 Sales for Resale Unbilled	9,547.42	(909.27)	10,456.69	(909.27)	B466
1026		Total: Water revenues - sales for resale	(97,124.77)	1,690.99	(98,815.76)	1,690.99	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	346,144.44	180,186.96	165,957.48	180,186.96	B474
1026		Total: Water revenues - other	346,144.44	180,186.96	165,957.48	180,186.96	
1026		Total: Water revenues	(4,566,473.96)	(472,203.62)	(4,094,270.34)	(472,203.62)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(23,444.97)	(23,981.55)	536.58	(23,981.55)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,507.82)	205.14	(16,712.96)	205.14	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,220.00)	(460.00)	(1,760.00)	(460.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,115.00)	(1,720.00)	(19,395.00)	(1,720.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,487.68)	33.80	(1,521.48)	33.80	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(28,140.00)	(28,140.00)	-	(28,140.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(92.00)	(92.00)	-	(92.00)	B471
1026		Total: Other revenues	(93,007.47)	(54,154.61)	(38,852.86)	(54,154.61)	
1026		Total: Operating revenues	(4,659,481.43)	(526,358.23)	(4,133,123.20)	(526,358.23)	
1026	51010000	51010000 Purchased Water	5,170.88	3,832.72	1,338.16	3,832.72	B6101
1026		Total: Purchased water	5,170.88	3,832.72	1,338.16	3,832.72	
1026	51510011	51510011 Purchased Power - Source of Supply	1,071.17	662.36	408.81	662.36	B6151
1026	51510012	51510012 Purchased Power - Pumping	173,351.55	(6,735.48)	180,087.03	(6,735.48)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,954.21	1,122.82	6,831.39	1,122.82	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,035.93	(194.11)	1,230.04	(194.11)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(83,800.48)	(129,916.92)	46,116.44	(129,916.92)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	99,612.38	(135,061.33)	234,673.71	(135,061.33)	
1026	51800000	51800000 Chemicals	89,992.07	(6,183.42)	96,175.49	(6,183.42)	B6183
1026		Total: Chemicals	89,992.07	(6,183.42)	96,175.49	(6,183.42)	
1026	51110000	51110000 Waste Disposal	8,730.70	(29,071.17)	37,801.87	(29,071.17)	B6753
1026		Total: Waste disposal	8,730.70	(29,071.17)	37,801.87	(29,071.17)	
1026		Total: Production costs	203,506.03	(166,483.20)	369,989.23	(166,483.20)	
1026	50100000	50100000 Labor Natural Account	241,229.16	17,895.45	223,333.71	17,895.45	B6018
1026	50100001	50100001 Labor Expense Accrual	28,650.48	(21,420.30)	50,070.78	(21,420.30)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	42.00	42.00	-	42.00	B6011
1026	50101200	50101200 Labor Oper Pumping	106,144.24	5,221.68	100,922.56	5,221.68	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,698.64	(11.22)	17,709.86	(11.22)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	49,978.04	18,174.97	31,803.07	18,174.97	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	29,026.46	1,318.22	27,708.24	1,318.22	B6017
1026	50101600	50101600 Labor Oper Admin & General	93,690.57	3,474.68	90,215.89	3,474.68	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	41.46	(842.96)	884.42	(842.96)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	82.92	47.86	35.06	47.86	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,742.66	(1,441.08)	8,183.74	(1,441.08)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	19,695.37	3,642.76	16,052.61	3,642.76	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,238.44	(2,240.55)	21,478.99	(2,240.55)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	14,482.44	1,016.77	13,465.67	1,016.77	B6016
1026	50109900	50109900 Labor Capitalized Credits	(215,747.11)	(18,362.06)	(197,385.05)	(18,362.06)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	14,484.46	9,625.14	4,859.32	9,625.14	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,714.18	403.66	5,310.52	403.66	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,687.06	2,079.00	1,608.06	2,079.00	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,731.12	867.73	1,863.39	867.73	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	-	-	-	B6017

1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	839.94	(805.09)	1,645.03	(805.09)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	41.46	(439.50)	480.96	(439.50)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	165.84	156.07	9.77	156.07	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,108.11	(28.47)	1,136.58	(28.47)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	-	(204.60)	204.60	(204.60)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	611.25	(488.35)	1,099.60	(488.35)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	131.05	69.69	61.36	69.69	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(14,484.46)	(9,625.14)	(4,859.32)	(9,625.14)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(49.05)	49.05	(49.05)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,201.68	29.52	1,172.16	29.52	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	322.08	(411.34)	733.42	(411.34)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	402.24	58.89	343.35	58.89	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	(39.09)	39.09	(39.09)	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	49.05	(49.05)	49.05	B6018
1026	50171000	50171000 Annual Performance Plan	43,175.63	6,228.43	36,947.20	6,228.43	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,810.05)	(1,375.32)	(6,434.73)	(1,375.32)	B6018
1026	50171600	50171600 Compensation Exp - Options	-	-	-	-	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	49,860.84	49,860.84	-	49,860.84	B6018
1026		Total: Salaries and wages	513,178.20	62,478.29	450,699.91	62,478.29	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,423.48)	(1,305.43)	(5,118.05)	(1,305.43)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,645.00)	(2,696.00)	(1,645.00)	B6048
1026		Total: Pension expense	7,387.52	(319.43)	7,706.95	(319.43)	
1026	50510000	50510000 PBOP Expense	5,718.70	643.50	5,075.20	643.50	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,049.03)	2,360.94	(4,409.97)	2,360.94	B6048
1026	50550000	50550000 Group Insurance Expense	154,703.03	8,192.17	146,510.86	8,192.17	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(58,540.43)	(8,435.62)	(50,104.81)	(8,435.62)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(9,585.00)	(99,842.00)	(9,585.00)	B6048
1026		Total: Group insurance expense	(9,594.73)	(6,824.01)	(2,770.72)	(6,824.01)	
1026	50421000	50421000 401k Expense	19,842.44	1,431.18	18,411.26	1,431.18	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,174.57)	(834.98)	(6,339.59)	(834.98)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,911.30	106.63	27,804.67	106.63	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,477.44)	(239.38)	(9,238.06)	(239.38)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	-	(303.28)	303.28	(303.28)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,685.04	152.61	2,532.43	152.61	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(864.63)	(65.28)	(799.35)	(65.28)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(400.00)	400.00	(400.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	3,318.88	1,868.88	1,450.00	1,868.88	B6048
1026	50451000	50451000 Employee Awards	-	(32.51)	32.51	(32.51)	B6048
1026	50452000	50452000 Employee Physical Exams	177.53	(569.09)	746.62	(569.09)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	300.00	(100.00)	400.00	(100.00)	B6048
1026		Total: Other benefits	36,718.55	1,014.78	35,703.77	1,014.78	
1026		Total: Employee-related costs	547,689.54	56,349.63	491,339.91	56,349.63	
1026	53401000	53401000 AWWSC Services - Labor OPEX	297,937.75	28,732.00	269,205.75	28,732.00	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	17,832.76	1,048.92	16,783.84	1,048.92	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	45,086.82	648.76	44,438.06	648.76	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,278.91	6,107.06	18,171.85	6,107.06	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	86,742.70	2,246.19	84,496.51	2,246.19	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	2,966.14	(37,732.35)	40,698.49	(37,732.35)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,574.02	(1,404.75)	18,978.77	(1,404.75)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	63,282.49	63,282.49	-	63,282.49	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	9,737.71	9,236.71	501.00	9,236.71	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	69,031.86	17,820.33	51,211.53	17,820.33	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	40,501.76	4,050.06	36,451.70	4,050.06	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	24,037.25	1,151.71	22,885.54	1,151.71	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,139.59	1,497.80	641.79	1,497.80	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.36	(487.02)	1,128.38	(487.02)	B6348
1026		Total: Service Company Costs	701,791.12	96,197.91	605,593.21	96,197.91	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(1,000.00)	1,000.00	(1,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(170.56)	170.56	(170.56)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	345.48	70.73	274.75	70.73	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	2,765.25	(6,750.85)	9,516.10	(6,750.85)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,674.42	(41,291.25)	51,965.67	(41,291.25)	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	(1,850.00)	1,850.00	(1,850.00)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	50.00	250.00	50.00	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	553.00	553.00	-	553.00	B6328
1026	53155000	53155000 Contract Services - Legal	2,052.22	(14,957.48)	17,009.70	(14,957.48)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	16,690.37	(65,346.41)	82,036.78	(65,346.41)	
1026	52532013	52532013 Electricity - Water Treatment	2,260.42	599.33	1,661.09	599.33	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,133.06	359.26	773.80	359.26	B6755
1026	52532016	52532016 Electricity - Admin & General	78.35	73.34	5.01	73.34	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	146.40	146.40	-	146.40	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	512.59	512.59	-	512.59	B6758

1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.90	(0.08)	8.98	(0.08)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,717.80	1,207.77	510.03	1,207.77	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	157.16	(86.61)	243.77	(86.61)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	11.72	2.29	9.43	2.29	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(13.84)	13.84	(13.84)	B6755
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	8,173.09	2,941.15	5,231.94	2,941.15	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,272.75	(473.35)	2,746.10	(473.35)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(229.92)	229.92	(229.92)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	341.75	341.75	-	341.75	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	78.15	(380.43)	458.58	(380.43)	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	202.75	85.75	117.00	85.75	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	35.50	(48.84)	84.34	(48.84)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	182.27	33.49	148.78	33.49	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	17,809.84	5,070.05	12,739.79	5,070.05	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	991.70	(53.60)	1,045.30	(53.60)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	750.80	(24.71)	775.51	(24.71)	B6755
1026	52574016	52574016 Telephone - Admin & General	3,740.66	(1,903.64)	5,644.30	(1,903.64)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	178.88	18.80	160.08	18.80	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(261.53)	261.53	(261.53)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	232.00	(70.07)	302.07	(70.07)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	662.42	(395.77)	1,058.19	(395.77)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	1,396.41	(3,374.48)	4,770.89	(3,374.48)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,334.26	1,254.19	80.07	1,254.19	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(963.80)	963.80	(963.80)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(22.93)	22.93	(22.93)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,581.06	2,581.06	-	2,581.06	B6758
1026		Total: Telecommunication expenses	11,868.19	(3,216.48)	15,084.67	(3,216.48)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	(377.02)	377.02	(377.02)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	977.51	810.87	166.64	810.87	B6758
1026	52566016	52566016 Postage - Admin & General	23.24	23.24	-	23.24	B6758
1026	52566700	52566700 Printing	-	(53.79)	53.79	(53.79)	B6758
1026		Total: Postage, printing and stationary	1,000.75	403.30	597.45	403.30	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,919.94	1,036.93	2,883.01	1,036.93	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	142.91	142.91	-	142.91	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	406.76	385.03	21.73	385.03	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	579.13	(545.74)	1,124.87	(545.74)	B6758
1026	52571500	52571500 Software Licenses	1,856.63	26,232.80	(24,376.17)	26,232.80	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	350.79	350.79	-	350.79	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,916.60	1,624.11	1,292.49	1,624.11	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	975.70	731.56	244.14	731.56	B6757
1026	52582016	52582016 Uniforms - Admin & General	60.41	(297.14)	357.55	(297.14)	B6757
1026	52801100	52801100 Indirect Overhead Clearing	-	-	-	-	B6758
1026		Total: Office supplies and services	11,208.87	29,661.25	(18,452.38)	29,661.25	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	(2,299.08)	(375.20)	(1,923.88)	(375.20)	B6758
1026	52534200	52534200 Conferences & Registration	59.00	59.00	-	59.00	B6758
1026	52535000	52535000 Meals Deductible	927.14	562.55	364.59	562.55	B6758
1026	52567000	52567000 Relocation Expenses	5,750.00	5,750.00	-	5,750.00	B6758
1026		Total: Employee related expense travel & entertainme	4,437.06	5,996.35	(1,559.29)	5,996.35	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	26.32	(1,315.42)	1,341.74	(1,315.42)	B6201
1026	52001200	52001200 M & S Oper - Pumping	738.31	(1,549.03)	2,287.34	(1,549.03)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	1,180.43	(4,862.49)	6,042.92	(4,862.49)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	5,504.98	(6,325.10)	11,830.08	(6,325.10)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	94.02	(2,429.44)	2,523.46	(2,429.44)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	8,214.74	(1,649.97)	9,864.71	(1,649.97)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	0.92	0.92	-	0.92	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	570.00	451.70	118.30	451.70	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	87.39	(1,582.77)	1,670.16	(1,582.77)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	14,967.55	(5,122.47)	20,090.02	(5,122.47)	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	1,106.70	1,106.70	-	1,106.70	B6758
1026	52514900	52514900 Customer Education	940.28	940.28	-	940.28	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(1,634.82)	1,634.82	(1,634.82)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758

1026	52524000	52524000 Co Dues/Membership Deductible	2,219.50	(2,379.23)	4,598.73	(2,379.23)	B6758
1026	52548100	52548100 Hiring Costs	-	-	-	-	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	1,718.27	1,718.27	-	1,718.27	B6758
1026	52554500	52554500 Lab Supplies	3,514.98	2,499.60	1,015.38	2,499.60	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	-	1,319.77	-	B6758
1026	52579000	52579000 Trustee Fees	48.00	48.00	-	48.00	B6758
1026	52585000	52585000 Discounts Available	5,353.15	9,151.31	(3,798.16)	9,151.31	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(5.45)	(14.01)	8.56	(14.01)	B6758
1026		Total: Miscellaneous expenses	47,599.86	(12,947.97)	60,547.83	(12,947.97)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(72.32)	97.33	(169.65)	97.33	B6418
1026	54140011	54140011 Rents-Equipment - Source of Supply	-	(26.45)	26.45	(26.45)	B6421
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	3,635.15	(4,969.57)	8,604.72	(4,969.57)	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	3,562.83	(4,922.86)	8,485.69	(4,922.86)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(219,990.25)	(219,990.25)	-	(219,990.25)	B6508
1026	55000011	55000011 Transportation Oper - Source of Supply	-	-	-	-	B6501
1026	55000013	55000013 Transportation Oper - Water Treatment	-	-	-	-	B6503
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	726.50	246.90	479.60	246.90	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	106.64	(2,171.40)	2,278.04	(2,171.40)	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	-	-	-	B6502
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	15.27	15.27	-	15.27	B6508
1026	55000100	55000100 Transportation Capitalized Credits	194,043.11	207,758.61	(13,715.50)	207,758.61	B6508
1026	55010100	55010100 Transportation Lease Costs	(5,407.61)	(8,446.34)	3,038.73	(8,446.34)	B6508
1026	55010200	55010200 Transportation Lease Fuel	18,533.29	5,576.89	12,956.40	5,576.89	B6508
1026	55010300	55010300 Transportation Lease Maint	23,575.71	(19,107.07)	42,682.78	(19,107.07)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	11,602.66	(36,117.39)	47,720.05	(36,117.39)	
1026		Total: Operating supplies and services	125,780.43	(81,420.16)	207,200.59	(81,420.16)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	134,731.16	101,547.83	33,183.33	101,547.83	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	134,731.16	101,547.83	33,183.33	101,547.83	
1026	52501500	52501500 Misc Oper - Customer Accounting	(2,718.97)	(2,718.97)	-	(2,718.97)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	10,088.29	(7,740.23)	17,828.52	(7,740.23)	B6757
1026	52520000	52520000 Collection Agencies	-	139.24	(139.24)	139.24	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	-	-	-	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	7,369.32	(10,319.96)	17,689.28	(10,319.96)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	43,721.42	12,408.46	31,312.96	12,408.46	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(897.93)	1,044.11	(1,942.04)	1,044.11	B6588
1026	55730000	55730000 Insurance Other	592.21	147.11	445.10	147.11	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	65,483.14	13,571.64	51,911.50	13,571.64	
1026	62002100	62002100 M&S Maint - Source of Supply	1,708.20	134.59	1,573.61	134.59	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,856.92	(702.80)	5,559.72	(702.80)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	812.92	(444.90)	1,257.82	(444.90)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,957.65	(1,362.00)	18,319.65	(1,362.00)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,797.56	1,754.21	43.35	1,754.21	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(50.00)	50.00	(50.00)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	734.35	415.35	319.00	415.35	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	95.80	(399.40)	495.20	(399.40)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,818.65	(57,342.82)	60,161.47	(57,342.82)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	20,536.40	(19,215.38)	39,751.78	(19,215.38)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	4,027.35	3,877.35	150.00	3,877.35	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(2,236.39)	2,236.39	(2,236.39)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,382.00	(3,484.66)	4,866.66	(3,484.66)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,085.62	4,224.00	861.62	4,224.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	13,228.56	(23,836.20)	37,064.76	(23,836.20)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	295.17	295.17	-	295.17	B6358
1026		Total: Maintenance supplies and services	74,337.15	(98,373.88)	172,711.03	(98,373.88)	
1026	88101000	88101000 Capital Movements - UP	971,707.78	916,168.50	55,539.28	916,168.50	B6758
1026	88106000	88106000 Capital Movements - CCNC	(444,965.60)	(802,249.00)	357,283.40	(802,249.00)	B6758
1026	88107000	88107000 Capital Movements - CWIP	758,183.81	(744,631.39)	1,502,815.20	(744,631.39)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(226.55)	227.25	(453.80)	227.25	B6758
1026	88252100	88252100 Capital Movements - ADV NT	15,108.78	(65,579.06)	80,687.84	(65,579.06)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	15,181.92	(15,181.92)	15,181.92	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	36,073.28	249,845.24	(213,771.96)	249,845.24	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(181,513.00)	(343,307.34)	161,794.34	(343,307.34)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	126,894.41	70,257.24	56,637.17	70,257.24	B6758
1026	88257100	88257100 Capital Movements - RWIP	363,801.59	(664,705.05)	1,028,506.64	(664,705.05)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	(41,787.75)	41,787.75	(41,787.75)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	3,454.60	(3,454.60)	3,454.60	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	17,371.79	(17,371.79)	17,371.79	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(16,522.56)	(30,815.80)	14,293.24	(30,815.80)	B6758

1026	88900000	88900000 Capital Movements - Settlement	(1,628,541.94)	1,420,568.85	(3,049,110.79)	1,420,568.85	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,860,687.89	(88,930.19)	1,949,618.08	(88,930.19)	
1026	68011000	68011000 Depreciation Exp - UPIS General	847,367.81	75,094.32	772,273.49	75,094.32	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,682.44)	(220.59)	(5,461.85)	(220.59)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(155.93)	(17,991.14)	(155.93)	B403
1026		Total: Depreciation	823,538.30	74,717.80	748,820.50	74,717.80	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	149.78	4,067.77	149.78	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,217.55	57.64	4,159.91	57.64	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	61,634.68	7,200.89	54,433.79	7,200.89	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(484.54)	(32.42)	(452.12)	(32.42)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(24.54)	(2,309.57)	(24.54)	B403
1026		Total: Removal costs, net	58,816.03	7,143.93	51,672.10	7,143.93	
1026		Total: Depreciation and amortization	886,571.88	81,919.37	804,652.51	81,919.37	
1026	69011000	69011000 FIT - Current	28,780.00	48,392.00	(19,612.00)	48,392.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	28,780.00	48,392.00	(19,612.00)	48,392.00	
1026	69021000	69021000 SIT - Current	(16,549.00)	(15,925.00)	(624.00)	(15,925.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	(16,549.00)	(15,925.00)	(624.00)	(15,925.00)	
1026		Total: Current income taxes - operating	12,231.00	32,467.00	(20,236.00)	32,467.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	(193,815.22)	3,209.21	(193,815.22)	B41010
1026	69065000	69065000 Deferred FIT - Other	91,265.00	(58,868.00)	150,133.00	(58,868.00)	B41010
1026		Total: Deferred federal income tax expense	(99,341.01)	(252,683.22)	153,342.21	(252,683.22)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	(13,564.59)	1,696.87	(13,564.59)	B41011
1026	69073500	69073500 Deferred SIT - Other	111,336.00	66,727.00	44,609.00	66,727.00	B41011
1026		Total: Deferred state income tax expense	99,468.28	53,162.41	46,305.87	53,162.41	
1026		Total: Deferred taxes	127.27	(199,520.81)	199,648.08	(199,520.81)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	6,252.27	(167,005.23)	173,257.50	(167,005.23)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	17.90	(64.37)	82.27	(64.37)	B40812
1026	68532100	68532100 FUTA Cap Credits	(5.61)	36.64	(42.25)	36.64	B40812
1026	68533000	68533000 FICA	50,800.39	3,201.63	47,598.76	3,201.63	B40812
1026	68533100	68533100 FICA Cap Credits	(16,695.29)	(2,660.79)	(14,034.50)	(2,660.79)	B40812
1026	68535000	68535000 SUTA	3,018.14	2,983.86	34.28	2,983.86	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.26)	15.35	(17.61)	15.35	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,028.72)	18,113.18	(1,028.72)	B40810
1026		Total: General taxes	491,027.36	53,771.44	437,255.92	53,771.44	
1026		Total: Operating expenses, net	3,244,539.40	(120,244.61)	3,364,784.01	(120,244.61)	
1026		Total: Operating Income (loss)	(1,414,942.03)	(646,602.84)	(768,339.19)	(646,602.84)	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(8,662.12)	1,167.37	(9,829.49)	1,167.37	B420
1026		Total: Allowance for funds used during construction	(8,662.12)	1,167.37	(9,829.49)	1,167.37	
1026	71511000	71511000 M&J Revenues	(4,337.00)	10,399.00	(14,736.00)	10,399.00	B415
1026	71521000	71521000 M&J Expenses	4,183.64	725.79	3,457.85	725.79	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	4,355.98	41,834.86	(37,478.88)	41,834.86	B426
1026		Total: Other miscellaneous income	4,202.62	52,959.65	(48,757.03)	52,959.65	
1026		Total: Other Income	(4,459.50)	54,127.02	(58,586.52)	54,127.02	
1026	75840000	75840000 Lobbying Expenses	-	(15,466.56)	15,466.56	(15,466.56)	B426
1026		Total: Other miscellaneous deductions	-	(15,466.56)	15,466.56	(15,466.56)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(286.00)	(2,115.00)	1,829.00	(2,115.00)	B40920
1026		Total: Current federal income taxes - non-operating	(286.00)	(2,115.00)	1,829.00	(2,115.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(100.00)	(724.00)	624.00	(724.00)	B40920
1026		Total: Current state income taxes - non-operating	(100.00)	(724.00)	624.00	(724.00)	
1026		Total: Other Deductions	(386.00)	(18,305.56)	17,919.56	(18,305.56)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.32	4,983.33	274,225.99	4,983.33	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	9.90	1,332.86	9.90	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.09	4,993.23	315,134.86	4,993.23	
1026	81315000	81315000 Interest Short Term Debt Intercompany	5,657.52	(16,656.25)	22,313.77	(16,656.25)	B4272
1026		Total: Interest on short-term debt	5,657.52	(16,656.25)	22,313.77	(16,656.25)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(9,563.08)	1,288.86	(10,851.94)	1,288.86	B420
1026		Total: Allowance for borrowed funds used during cons	(9,563.08)	1,288.86	(10,851.94)	1,288.86	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,671.98	64.44	5,607.54	64.44	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,168.73	64.35	7,104.38	64.35	
1026		Total: Interest Charges	323,391.26	(10,309.81)	333,701.07	(10,309.81)	
1026		Total: Other Income (Expenses)	318,545.76	25,511.65	293,034.11	25,511.65	
1026		Total: Income (loss) before income taxes	(1,096,396.27)	(621,091.19)	(475,305.08)	(621,091.19)	
1026		Total: Net income (loss)	(1,096,396.27)	(621,091.19)	(475,305.08)	(621,091.19)	
1026		Total: Net Income Available to common stockholders	(1,096,396.27)	(621,091.19)	(475,305.08)	(621,091.19)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,096,396.27)	(621,091.19)	(475,305.08)	(621,091.19)	

Tennessee American Water Company
Trial Balance as of May 31, 2021

Company Code	Account Number	Description	May 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,728,734.34)	(18,391.92)	(1,710,342.42)	(18,391.92)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(570,824.03)	(220,148.29)	(350,675.74)	(220,148.29)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	-	-	-	-	B460
1026	40112000	40112000 Residential Sales Unbilled	(111,708.12)	(10,880.20)	(100,827.92)	(10,880.20)	B4611
1026		Total: Water revenues - residential	(2,411,266.49)	(249,420.41)	(2,161,846.08)	(249,420.41)	
1026	40121000	40121000 Commercial Sales Billed	(1,248,129.31)	(153,909.69)	(1,094,219.62)	(153,909.69)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(411,155.60)	(186,473.22)	(224,682.38)	(186,473.22)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(113,615.00)	(48,724.60)	(64,890.40)	(48,724.60)	B4612
1026		Total: Water revenues - commercial	(1,772,899.91)	(389,107.51)	(1,383,792.40)	(389,107.51)	
1026	40131000	40131000 Industrial Sales Billed	(308,401.00)	(12,843.76)	(295,557.24)	(12,843.76)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(101,876.90)	(41,223.84)	(60,653.06)	(41,223.84)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(10,281.62)	4,114.85	(14,396.47)	4,114.85	B4613
1026		Total: Water revenues - industrial	(420,559.52)	(49,952.75)	(370,606.77)	(49,952.75)	
1026	40145000	40145000 Private Fire Billed	(197,830.48)	11,942.77	(209,773.25)	11,942.77	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(40,517.03)	16,420.59	(56,937.62)	16,420.59	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(238,347.51)	28,363.36	(266,710.87)	28,363.36	
1026	40151000	40151000 Public Authority Billed	(259,569.74)	(73,589.17)	(185,980.57)	(73,589.17)	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(85,748.85)	(47,466.86)	(38,281.99)	(47,466.86)	B4614
1026	40152000	40152000 Public Authority Unbilled	(19,378.85)	(7,542.90)	(11,835.95)	(7,542.90)	B4614
1026		Total: Water revenues - public authority	(364,697.44)	(128,598.93)	(236,098.51)	(128,598.93)	
1026	40161000	40161000 Sales for Resale Billed	(68,355.77)	15,865.84	(84,221.61)	15,865.84	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(22,577.92)	(5,295.65)	(17,282.27)	(5,295.65)	B466
1026	40162000	40162000 Sales for Resale Unbilled	3,144.71	13,289.80	(10,145.09)	13,289.80	B466
1026		Total: Water revenues - sales for resale	(87,788.98)	23,859.99	(111,648.97)	23,859.99	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	302,347.86	176,574.62	125,773.24	176,574.62	B474
1026		Total: Water revenues - other	302,347.86	176,574.62	125,773.24	176,574.62	
1026		Total: Water revenues	(4,993,211.99)	(588,281.63)	(4,404,930.36)	(588,281.63)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,160.10)	(25,523.61)	363.51	(25,523.61)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,507.82)	205.14	(16,712.96)	205.14	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,420.00)	(80.00)	(2,340.00)	(80.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,165.00)	(1,710.00)	(19,455.00)	(1,710.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,424.04)	(71.60)	(1,352.44)	(71.60)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(19,845.00)	(14,251.00)	(5,594.00)	(14,251.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(838.98)	(838.98)	-	(838.98)	B471
1026		Total: Other revenues	(87,360.94)	(42,270.05)	(45,090.89)	(42,270.05)	
1026		Total: Operating revenues	(5,080,572.93)	(630,551.68)	(4,450,021.25)	(630,551.68)	
1026	51010000	51010000 Purchased Water	8,534.10	6,920.41	1,613.69	6,920.41	B6101
1026		Total: Purchased water	8,534.10	6,920.41	1,613.69	6,920.41	
1026	51510011	51510011 Purchased Power - Source of Supply	1,057.65	584.21	473.44	584.21	B6151
1026	51510012	51510012 Purchased Power - Pumping	191,073.61	23,915.22	167,158.39	23,915.22	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,457.31	(2,087.10)	9,544.41	(2,087.10)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,091.82	(447.11)	1,538.93	(447.11)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	36,539.91	(9,594.13)	46,134.04	(9,594.13)	B6158
1026	51520000	51520000 Fuel for Power Production	-	(173.79)	173.79	(173.79)	B6161
1026		Total: Fuel and power	237,220.30	12,197.30	225,023.00	12,197.30	
1026	51800000	51800000 Chemicals	97,377.61	(6,160.55)	103,538.16	(6,160.55)	B6183
1026		Total: Chemicals	97,377.61	(6,160.55)	103,538.16	(6,160.55)	
1026	51110000	51110000 Waste Disposal	46,296.16	9,871.78	36,424.38	9,871.78	B6753
1026		Total: Waste disposal	46,296.16	9,871.78	36,424.38	9,871.78	
1026		Total: Production costs	389,428.17	22,828.94	366,599.23	22,828.94	
1026	50100000	50100000 Labor Natural Account	222,596.81	19,451.22	203,145.59	19,451.22	B6018
1026	50100001	50100001 Labor Expense Accrual	16,448.13	3,626.33	12,821.80	3,626.33	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(31.50)	31.50	(31.50)	B6011
1026	50101200	50101200 Labor Oper Pumping	89,246.59	(24,771.25)	114,017.84	(24,771.25)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	15,549.17	(1,956.65)	17,505.82	(1,956.65)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	51,996.29	18,776.66	33,219.63	18,776.66	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	35,560.70	(6,652.64)	42,213.34	(6,652.64)	B6017
1026	50101600	50101600 Labor Oper Admin & General	81,339.88	(19,917.30)	101,257.18	(19,917.30)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	(41.46)	400.73	(442.19)	400.73	B6012
1026	50102300	50102300 Labor Maint Water Treatment	361.41	493.34	(131.93)	493.34	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,412.65	6,044.21	6,368.44	6,044.21	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	7,974.81	(7,684.47)	15,659.28	(7,684.47)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,257.67	(1,480.14)	20,737.81	(1,480.14)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	19,740.48	(15,283.45)	35,023.93	(15,283.45)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(187,500.80)	21,209.89	(208,710.69)	21,209.89	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	27,893.42	(5,965.76)	33,859.18	(5,965.76)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,203.94	(2,809.80)	7,013.74	(2,809.80)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,336.84	2,784.83	552.01	2,784.83	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,129.10	781.90	347.20	781.90	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1.73	(174.46)	176.19	(174.46)	B6017

1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,224.40	458.20	1,766.20	458.20	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,264.77	552.25	712.52	552.25	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	120.60	120.60	-	120.60	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,893.45	(501.24)	2,394.69	(501.24)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	207.58	(517.15)	724.73	(517.15)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(27,893.42)	5,917.47	(33,810.89)	5,917.47	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	43,175.74	6,228.38	36,947.36	6,228.38	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,693.73)	5.87	(6,699.60)	5.87	B6018
1026	50171600	50171600 Compensation Exp - Options	-	-	-	-	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	(2,701.03)	(2,701.03)	-	(2,701.03)	B6018
1026		Total: Salaries and wages	433,105.72	(3,594.96)	436,700.68	(3,594.96)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,987.96)	123.60	(6,111.56)	123.60	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,645.00)	(2,696.00)	(1,645.00)	B6048
1026		Total: Pension expense	7,823.04	1,109.60	6,713.44	1,109.60	
1026	50510000	50510000 PBOP Expense	6,258.60	1,183.40	5,075.20	1,183.40	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,916.99)	3,345.74	(5,262.73)	3,345.74	B6048
1026	50550000	50550000 Group Insurance Expense	145,358.76	2,127.82	143,230.94	2,127.82	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,400.08)	2,363.79	(55,763.87)	2,363.79	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(9,585.00)	(99,842.00)	(9,585.00)	B6048
1026		Total: Group insurance expense	(13,126.71)	(564.25)	(12,562.46)	(564.25)	
1026	50421000	50421000 401k Expense	18,191.86	216.13	17,975.73	216.13	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,775.67)	42.15	(6,817.82)	42.15	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,551.94	(1,019.05)	26,570.99	(1,019.05)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,699.75)	651.40	(9,351.15)	651.40	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,566.45	508.63	2,057.82	508.63	B6048
1026	50424000	50424000 DC Restoration Expense	-	(303.29)	303.29	(303.29)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,568.88	133.99	2,434.89	133.99	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(789.01)	16.44	(805.45)	16.44	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(400.00)	400.00	(400.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,852.62	402.62	1,450.00	402.62	B6048
1026	50451000	50451000 Employee Awards	11.07	11.07	-	11.07	B6048
1026	50452000	50452000 Employee Physical Exams	514.47	292.91	221.56	292.91	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	4,710.00	4,710.00	-	4,710.00	B6048
1026		Total: Other benefits	39,702.86	5,263.00	34,439.86	5,263.00	
1026		Total: Employee-related costs	467,504.91	2,213.39	465,291.52	2,213.39	
1026	53401000	53401000 AWWSC Services - Labor OPEX	271,255.97	28,718.54	242,537.43	28,718.54	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,438.80	1,347.82	14,090.98	1,347.82	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,078.90	3,100.24	37,978.66	3,100.24	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,821.62	11,378.61	14,443.01	11,378.61	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	62,034.79	(29,713.88)	91,748.67	(29,713.88)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	1,753.93	(42,118.22)	43,872.15	(42,118.22)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	19,476.48	2,407.08	17,069.40	2,407.08	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,899.32	73,899.32	-	73,899.32	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,521.12	18,194.37	9,326.75	18,194.37	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	43,783.19	18,435.71	25,347.48	18,435.71	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	40,813.28	4,364.79	36,448.49	4,364.79	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,916.21	3,163.39	15,752.82	3,163.39	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,897.76	9.71	1,888.05	9.71	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.48	(548.62)	1,190.10	(548.62)	B6348
1026		Total: Service Company Costs	644,332.85	92,638.86	551,693.99	92,638.86	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(3,000.00)	3,000.00	(3,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,224.38	(1,857.80)	3,082.18	(1,857.80)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(461.69)	461.69	(461.69)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	(17,991.43)	(46,772.40)	28,780.97	(46,772.40)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	27,594.39	16,335.02	11,259.37	16,335.02	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	(31.84)	31.84	(31.84)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	150.00	(726.08)	876.08	(726.08)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	7,560.00	(529.00)	8,089.00	(529.00)	B6328
1026	53155000	53155000 Contract Services - Legal	34,780.97	33,084.07	1,696.90	33,084.07	B6338
1026	53157000	53157000 Contract Services - Outplacement	4,200.00	4,200.00	-	4,200.00	B6758
1026		Total: Contracted services	57,518.31	240.28	57,278.03	240.28	
1026	52532013	52532013 Electricity - Water Treatment	2,295.76	110.04	2,185.72	110.04	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,263.91	244.63	1,019.28	244.63	B6755
1026	52532016	52532016 Electricity - Admin & General	117.26	(38.06)	155.32	(38.06)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(347.23)	347.23	(347.23)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	18.25	(41.76)	60.01	(41.76)	B6758

1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.96	(2.14)	12.10	(2.14)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	663.15	620.23	42.92	620.23	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	213.93	(62.68)	276.61	(62.68)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.28	1.59	8.69	1.59	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	60.66	60.66	-	60.66	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550015	52550015 Janitorial - Customer Accounting	-	(70.79)	70.79	(70.79)	B6757
1026	52550016	52550016 Janitorial - Admin & General	9,663.36	1,063.48	8,599.88	1,063.48	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	32.76	(197.16)	229.92	(197.16)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	671.49	553.19	118.30	553.19	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	75.56	75.56	-	75.56	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	(122.00)	122.00	(122.00)	B6757
1026	52578016	52578016 Trash Removal - Admin & General	202.75	(136.35)	339.10	(136.35)	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	-	-	-	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(148.48)	(140.54)	(7.94)	(140.54)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	114.52	(54.36)	168.88	(54.36)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	18,048.48	1,056.39	16,992.09	1,056.39	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	1,479.60	691.12	788.48	691.12	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,178.39	533.58	644.81	533.58	B6755
1026	52574016	52574016 Telephone - Admin & General	3,987.66	(2,072.14)	6,059.80	(2,072.14)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	201.04	(65.03)	266.07	(65.03)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(303.00)	303.00	(303.00)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	246.77	(73.90)	320.67	(73.90)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,170.89	(1,370.64)	2,541.53	(1,370.64)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,725.66	121.10	4,604.56	121.10	B6758
1026	52574200	52574200 Data Lines - Admin & General	3,022.28	2,941.07	81.21	2,941.07	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(1,114.74)	1,114.74	(1,114.74)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(26.53)	26.53	(26.53)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,129.24	2,129.24	-	2,129.24	B6758
1026		Total: Telecommunication expenses	18,141.53	1,390.13	16,751.40	1,390.13	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	383.61	(383.61)	383.61	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	188.81	(418.75)	607.56	(418.75)	B6758
1026	52566016	52566016 Postage - Admin & General	7.00	(73.60)	80.60	(73.60)	B6758
1026	52566700	52566700 Printing	1,061.17	(266.34)	1,327.51	(266.34)	B6758
1026		Total: Postage, printing and stationary	1,256.98	(375.08)	1,632.06	(375.08)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,835.24	1,065.29	2,769.95	1,065.29	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	507.33	143.76	363.57	143.76	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	(71.35)	71.35	(71.35)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	401.79	(361.25)	763.04	(361.25)	B6758
1026	52571500	52571500 Software Licenses	1,928.11	(11,857.97)	13,786.08	(11,857.97)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	158.40	(16.40)	174.80	(16.40)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	204.98	204.98	-	204.98	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	369.79	(1,030.58)	1,400.37	(1,030.58)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	353.28	(288.48)	641.76	(288.48)	B6757
1026	52582016	52582016 Uniforms - Admin & General	191.50	(510.27)	701.77	(510.27)	B6757
1026	52599800	52599800 PCard Undistributed	1,412.78	1,412.78	-	1,412.78	B6758
1026	52801100	52801100 Indirect Overhead Clearing	-	-	-	-	B6758
1026		Total: Office supplies and services	9,363.20	(11,309.49)	20,672.69	(11,309.49)	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	21.32	(2,751.55)	2,772.87	(2,751.55)	B6758
1026	52534200	52534200 Conferences & Registration	28,183.50	27,534.50	649.00	27,534.50	B6758
1026	52535000	52535000 Meals Deductible	371.14	161.66	209.48	161.66	B6758
1026	52567000	52567000 Relocation Expenses	(6,901.52)	(17,870.16)	10,968.64	(17,870.16)	B6758
1026		Total: Employee related expense travel & entertainme	21,674.44	7,074.45	14,599.99	7,074.45	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	32.91	(1,997.02)	2,029.93	(1,997.02)	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(6,165.54)	6,165.54	(6,165.54)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	123.52	(5,966.82)	6,090.34	(5,966.82)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	6,223.33	4,815.90	1,407.43	4,815.90	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(865.50)	865.50	(865.50)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,874.89	(11,899.01)	16,773.90	(11,899.01)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	70.00	70.00	-	70.00	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	1,509.26	1,627.56	(118.30)	1,627.56	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	545.62	545.62	-	545.62	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(18,750.42)	(20,997.69)	2,247.27	(20,997.69)	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	-	-	-	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	6,757.59	(9,542.41)	16,300.00	(9,542.41)	B6758
1026	52514900	52514900 Customer Education	7,461.42	4,171.13	3,290.29	4,171.13	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	750.00	(926.60)	1,676.60	(926.60)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,500.00)	1,500.00	(1,500.00)	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758

1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,405.61	1,191.88	3,213.73	1,191.88	B6758
1026	52548100	52548100 Hiring Costs	-	-	-	-	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(4,930.31)	4,930.31	(4,930.31)	B6758
1026	52554500	52554500 Lab Supplies	3,305.89	1,554.00	1,751.89	1,554.00	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,319.77	-	1,319.77	-	B6758
1026	52579000	52579000 Trustee Fees	229.09	163.64	65.45	163.64	B6758
1026	52585000	52585000 Discounts Available	(1,666.92)	7,788.01	(9,454.93)	7,788.01	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	45.05	(182.82)	227.87	(182.82)	B6758
1026		Total: Miscellaneous expenses	17,236.61	(43,045.98)	60,282.59	(43,045.98)	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	(79.50)	106.11	(185.61)	106.11	B6418
1026	54140011	54140011 Rents-Equipment - Source of Supply	-	-	-	-	B6421
1026	54140012	54140012 Rents-Equipment - Pumping	-	-	-	-	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,946.50	96.40	1,850.10	96.40	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	1,867.00	178.34	1,688.66	178.34	
1026	55000000	55000000 Transportation (O&M) - Natural Account	1,107.36	1,107.36	-	1,107.36	B6508
1026	55000011	55000011 Transportation Oper - Source of Supply	-	-	-	-	B6501
1026	55000013	55000013 Transportation Oper - Water Treatment	-	-	-	-	B6503
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	2,389.99	2,137.93	252.06	2,137.93	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	-	-	-	B6502
1026	55000022	55000022 Transportation Maint - Pumping	-	(118.70)	118.70	(118.70)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	516.21	516.21	-	516.21	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	449.01	449.01	-	449.01	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(22,366.74)	(4,032.07)	(18,334.67)	(4,032.07)	B6508
1026	55010100	55010100 Transportation Lease Costs	3,241.00	(12,357.64)	15,598.64	(12,357.64)	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,287.46	5,675.67	13,611.79	5,675.67	B6508
1026	55010300	55010300 Transportation Lease Maint	24,699.79	6,832.23	17,867.56	6,832.23	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	25.76	25.76	-	25.76	B6508
1026		Total: Transportation	29,349.84	235.76	29,114.08	235.76	
1026		Total: Operating supplies and services	174,456.39	(44,555.20)	219,011.59	(44,555.20)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	71,794.90	26,933.16	44,861.74	26,933.16	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	71,794.90	26,933.16	44,861.74	26,933.16	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	1,419.44	(5,981.02)	7,400.46	(5,981.02)	B6757
1026	52520000	52520000 Collection Agencies	(44.52)	(44.52)	-	(44.52)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	169.65	(169.65)	169.65	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	1,374.92	(5,855.89)	7,230.81	(5,855.89)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.63	12,258.19	31,764.44	12,258.19	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(839.99)	1,342.66	(2,182.65)	1,342.66	B6588
1026	55730000	55730000 Insurance Other	726.88	281.78	445.10	281.78	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	65,976.96	13,854.59	52,122.37	13,854.59	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,726.13	(3,336.52)	5,062.65	(3,336.52)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	62.24	(690.65)	752.89	(690.65)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,673.00	(35,361.05)	52,034.05	(35,361.05)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	228.52	(92.63)	321.15	(92.63)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(2,081.49)	2,081.49	(2,081.49)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,132.10	(181.57)	1,313.67	(181.57)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	(300.21)	(22,492.20)	22,191.99	(22,492.20)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	22,740.04	(40,145.70)	62,885.74	(40,145.70)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,284.00	(1,551.00)	2,835.00	(1,551.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	8,822.94	7,095.74	1,727.20	7,095.74	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	2,938.62	(545.85)	3,484.47	(545.85)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	159.37	(1,673.63)	1,833.00	(1,673.63)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	36,581.54	28,386.60	8,194.94	28,386.60	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	750.00	750.00	-	750.00	B6358
1026		Total: Maintenance supplies and services	92,798.29	(71,919.95)	164,718.24	(71,919.95)	
1026	88101000	88101000 Capital Movements - UP	126,201.01	(32,984.87)	159,185.88	(32,984.87)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,318,201.13	(570,018.57)	1,888,219.70	(570,018.57)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,296,214.44	1,377,572.60	(81,358.16)	1,377,572.60	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	28,940.14	(27,479.58)	56,419.72	(27,479.58)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	14,078.54	282,476.75	(268,398.21)	282,476.75	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(2,248,919.00)	(2,550,291.95)	301,372.95	(2,550,291.95)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	87,148.34	(484,876.25)	572,024.59	(484,876.25)	B6758
1026	88257100	88257100 Capital Movements - RWIP	187,153.87	(103,415.08)	290,568.95	(103,415.08)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	38,958.30	(38,958.30)	38,958.30	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(67,918.00)	(36,139.59)	(31,778.41)	(36,139.59)	B6758

1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(100,269.58)	(124,125.32)	23,855.74	(124,125.32)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(640,830.89)	2,230,323.56	(2,871,154.45)	2,230,323.56	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,907,667.39	36,137.90	1,871,529.49	36,137.90	
1026	68011000	68011000 Depreciation Exp - UPIS General	844,261.45	70,912.75	773,348.70	70,912.75	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	-	-	-	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,682.44)	(196.29)	(5,486.15)	(196.29)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(193.54)	(17,953.53)	(193.54)	B403
1026		Total: Depreciation	820,431.94	70,522.92	749,909.02	70,522.92	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,217.55	(404.19)	4,621.74	(404.19)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	61,690.77	7,137.79	54,552.98	7,137.79	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(484.54)	(28.40)	(456.14)	(28.40)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(30.46)	(2,303.65)	(30.46)	B403
1026		Total: Removal costs, net	58,872.12	7,078.93	51,793.19	7,078.93	
1026		Total: Depreciation and amortization	883,521.61	77,197.66	806,323.95	77,197.66	
1026	69011000	69011000 FIT - Current	122,417.00	68,150.00	54,267.00	68,150.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	122,417.00	68,150.00	54,267.00	68,150.00	
1026	69021000	69021000 SIT - Current	369.00	488.00	(119.00)	488.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	369.00	488.00	(119.00)	488.00	
1026		Total: Current income taxes - operating	122,786.00	68,638.00	54,148.00	68,638.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	(193,815.22)	3,209.21	(193,815.22)	B41010
1026	69065000	69065000 Deferred FIT - Other	202,884.00	55,361.00	147,523.00	55,361.00	B41010
1026		Total: Deferred federal income tax expense	12,277.99	(138,454.22)	150,732.21	(138,454.22)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	(13,564.59)	1,696.87	(13,564.59)	B41011
1026	69073500	69073500 Deferred SIT - Other	109,409.00	41,262.00	68,147.00	41,262.00	B41011
1026		Total: Deferred state income tax expense	97,541.28	27,697.41	69,843.87	27,697.41	
1026		Total: Deferred taxes	109,819.27	(110,756.81)	220,576.08	(110,756.81)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	226,499.27	(42,070.23)	268,569.50	(42,070.23)	
1026	68520000	68520000 Property Taxes	300,529.13	(1,828.24)	302,357.37	(1,828.24)	B40811
1026	68532000	68532000 FUTA	-	(7.38)	7.38	(7.38)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	2.22	(2.22)	2.22	B40812
1026	68533000	68533000 FICA	53,541.12	3,994.73	49,546.39	3,994.73	B40812
1026	68533100	68533100 FICA Cap Credits	(17,368.12)	(17.19)	(17,350.93)	(17.19)	B40812
1026	68535000	68535000 SUTA	-	(3.08)	3.08	(3.08)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	0.92	(0.92)	0.92	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,028.72)	18,113.18	(1,028.72)	B40810
1026		Total: General taxes	490,067.09	54,229.34	435,837.75	54,229.34	
1026		Total: Operating expenses, net	3,507,755.36	125,494.67	3,382,260.69	125,494.67	
1026		Total: Operating Income (loss)	(1,572,817.57)	(505,057.01)	(1,067,760.56)	(505,057.01)	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	11,714.17	(11,714.17)	11,714.17	B426
1026		Total: Gain/Loss on sale of assets	-	11,714.17	(11,714.17)	11,714.17	
1026	70510000	70510000 AFUDC - Equity	(9,443.47)	(1,513.04)	(7,930.43)	(1,513.04)	B420
1026		Total: Allowance for funds used during construction	(9,443.47)	(1,513.04)	(7,930.43)	(1,513.04)	
1026	71511000	71511000 M&J Revenues	(6,282.00)	12,122.65	(18,404.65)	12,122.65	B415
1026	71521000	71521000 M&J Expenses	8,659.62	5,377.25	3,282.37	5,377.25	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	12,626.29	(7,383.63)	20,009.92	(7,383.63)	B426
1026		Total: Other miscellaneous income	15,003.91	10,116.27	4,887.64	10,116.27	
1026		Total: Other Income	5,560.44	20,317.40	(14,756.96)	20,317.40	
1026	75840000	75840000 Lobbying Expenses	15,300.00	14,833.44	466.56	14,833.44	B426
1026		Total: Other miscellaneous deductions	15,300.00	14,833.44	466.56	14,833.44	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(1,088.00)	(1,480.00)	392.00	(1,480.00)	B40920
1026		Total: Current federal income taxes - non-operating	(1,088.00)	(1,480.00)	392.00	(1,480.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(369.00)	(488.00)	119.00	(488.00)	B40920
1026		Total: Current state income taxes - non-operating	(369.00)	(488.00)	119.00	(488.00)	
1026		Total: Other Deductions	13,843.00	12,865.44	977.56	12,865.44	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	302,230.17	23,020.83	279,209.34	23,020.83	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	-	1,342.76	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	343,148.94	23,020.83	320,128.11	23,020.83	
1026	81315000	81315000 Interest Short Term Debt Intercompany	6,338.78	(3,567.12)	9,905.90	(3,567.12)	B4272
1026		Total: Interest on short-term debt	6,338.78	(3,567.12)	9,905.90	(3,567.12)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(10,425.80)	(1,670.52)	(8,755.28)	(1,670.52)	B420
1026		Total: Allowance for borrowed funds used during cons	(10,425.80)	(1,670.52)	(8,755.28)	(1,670.52)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,671.98	(4.61)	5,676.59	(4.61)	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,168.73	(4.70)	7,173.43	(4.70)	
1026		Total: Interest Charges	346,230.65	17,778.49	328,452.16	17,778.49	
1026		Total: Other Income (Expenses)	365,634.09	50,961.33	314,672.76	50,961.33	
1026		Total: Income (loss) before income taxes	(1,207,183.48)	(454,095.68)	(753,087.80)	(454,095.68)	
1026		Total: Net income (loss)	(1,207,183.48)	(454,095.68)	(753,087.80)	(454,095.68)	
1026		Total: Net Income Available to common stockholders	(1,207,183.48)	(454,095.68)	(753,087.80)	(454,095.68)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,207,183.48)	(454,095.68)	(753,087.80)	(454,095.68)	

Tennessee American Water Company
Trial Balance as of June 30, 2021

Company Code	Account Number	Description	June 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,908,856.55)	(52,942.02)	(1,855,914.53)	(52,942.02)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(630,765.88)	(249,362.67)	(381,403.21)	(249,362.67)	B4611
1026	40111300	40111300 Residential Sales Billed Unmetered	-	-	-	-	B460
1026	40112000	40112000 Residential Sales Unbilled	(148,499.93)	(121,031.65)	(27,468.28)	(121,031.65)	B4611
1026		Total: Water revenues - residential	(2,688,122.36)	(423,336.34)	(2,264,786.02)	(423,336.34)	
1026	40121000	40121000 Commercial Sales Billed	(1,363,849.52)	(169,543.13)	(1,194,306.39)	(169,543.13)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(450,447.14)	(205,413.63)	(245,033.51)	(205,413.63)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(73,887.49)	(80,516.01)	6,628.52	(80,516.01)	B4612
1026		Total: Water revenues - commercial	(1,888,184.15)	(455,472.77)	(1,432,711.38)	(455,472.77)	
1026	40131000	40131000 Industrial Sales Billed	(314,612.54)	(33,595.18)	(281,017.36)	(33,595.18)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(103,916.56)	(46,252.57)	(57,663.99)	(46,252.57)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(34,495.50)	(36,238.02)	1,742.52	(36,238.02)	B4613
1026		Total: Water revenues - industrial	(453,024.60)	(116,085.77)	(336,938.83)	(116,085.77)	
1026	40145000	40145000 Private Fire Billed	(217,221.52)	(8,180.12)	(209,041.40)	(8,180.12)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(47,466.51)	(6,884.01)	(40,582.50)	(6,884.01)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(264,688.03)	(15,064.13)	(249,623.90)	(15,064.13)	
1026	40151000	40151000 Public Authority Billed	(276,060.94)	(1,852.97)	(274,207.97)	(1,852.97)	B4614
1026	40151100	40151100 Public Authority Billed Surcharge	-	-	-	-	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(91,401.20)	(34,949.31)	(56,451.89)	(34,949.31)	B4614
1026	40152000	40152000 Public Authority Unbilled	(20,910.59)	(21,258.26)	347.67	(21,258.26)	B4614
1026		Total: Water revenues - public authority	(388,372.73)	(58,060.54)	(330,312.19)	(58,060.54)	
1026	40161000	40161000 Sales for Resale Billed	(92,456.36)	(4,547.84)	(87,908.52)	(4,547.84)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(30,538.34)	(12,499.51)	(18,038.83)	(12,499.51)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(29,379.85)	(35,955.49)	6,575.64	(35,955.49)	B466
1026		Total: Water revenues - sales for resale	(152,374.55)	(53,002.84)	(99,371.71)	(53,002.84)	
1026	40171000	40171000 Misc Sales Billed	-	-	-	-	B474
1026	40171100	40171100 Misc Sales Billed Surcharge	-	-	-	-	B474
1026	40189900	40189900 Other Water Revenue	324,970.05	(31,586.72)	356,556.77	(31,586.72)	B474
1026		Total: Water revenues - other	324,970.05	(31,586.72)	356,556.77	(31,586.72)	
1026		Total: Water revenues	(5,509,796.37)	(1,152,609.11)	(4,357,187.26)	(1,152,609.11)	
1026	40289900	40289900 Other WW Revenue	(3,474.53)	(3,474.53)	-	(3,474.53)	B536
1026		Total: Sewer revenues	(3,474.53)	(3,474.53)	-	(3,474.53)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(27,199.22)	151,265.91	(178,465.13)	151,265.91	B470
1026	40310200	40310200 Other Revenue - Rent	(16,507.82)	205.14	(16,712.96)	205.14	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,100.00)	(1,580.00)	(1,520.00)	(1,580.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(23,130.00)	(3,645.00)	(19,485.00)	(3,645.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,438.05)	37.76	(1,475.81)	37.76	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(18,542.00)	(18,766.00)	224.00	(18,766.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	(50.00)	50.00	(50.00)	B471
1026		Total: Other revenues	(89,917.09)	127,467.81	(217,384.90)	127,467.81	
1026		Total: Operating revenues	(5,603,187.99)	(1,028,615.83)	(4,574,572.16)	(1,028,615.83)	
1026	51010000	51010000 Purchased Water	11,494.30	9,781.42	1,712.88	9,781.42	B6101
1026		Total: Purchased water	11,494.30	9,781.42	1,712.88	9,781.42	
1026	51510011	51510011 Purchased Power - Source of Supply	2,919.26	2,374.54	544.72	2,374.54	B6151
1026	51510012	51510012 Purchased Power - Pumping	183,186.17	15,137.01	168,049.16	15,137.01	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,319.67	4,145.15	2,174.52	4,145.15	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,819.79	(50.87)	1,870.66	(50.87)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	101,890.09	435,126.26	(333,236.17)	435,126.26	B6158
1026	51520000	51520000 Fuel for Power Production	-	(231.60)	231.60	(231.60)	B6161
1026		Total: Fuel and power	296,134.98	456,500.49	(160,365.51)	456,500.49	
1026	51800000	51800000 Chemicals	90,671.88	6,375.44	84,296.44	6,375.44	B6183
1026		Total: Chemicals	90,671.88	6,375.44	84,296.44	6,375.44	
1026	51110000	51110000 Waste Disposal	17,275.66	(13,590.29)	30,865.95	(13,590.29)	B6753
1026		Total: Waste disposal	17,275.66	(13,590.29)	30,865.95	(13,590.29)	
1026		Total: Production costs	415,576.82	459,067.06	(43,490.24)	459,067.06	
1026	50100000	50100000 Labor Natural Account	256,375.71	33,550.38	222,825.33	33,550.38	B6018
1026	50100001	50100001 Labor Expense Accrual	66,160.93	10,724.61	55,436.32	10,724.61	B6018
1026	50101100	50101100 Labor Oper Source of Supply	21.00	21.00	-	21.00	B6011
1026	50101200	50101200 Labor Oper Pumping	86,750.51	(7,400.95)	94,151.46	(7,400.95)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,424.21	1,268.42	17,155.79	1,268.42	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	48,916.41	11,514.53	37,401.88	11,514.53	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	36,230.58	(2,945.07)	39,175.65	(2,945.07)	B6017
1026	50101600	50101600 Labor Oper Admin & General	71,398.25	(33,239.65)	104,637.90	(33,239.65)	B6018
1026	50101601	50101601 Labor Oper Adm & Gen - Director & Officer	-	-	-	-	B6038
1026	50102100	50102100 Labor Maint Source of Supply	-	(226.32)	226.32	(226.32)	B6012
1026	50102200	50102200 Labor Maint Pumping	-	133.55	(133.55)	133.55	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(189.31)	(500.41)	311.10	(500.41)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,887.17	3,509.22	5,377.95	3,509.22	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,525.31	(7,632.71)	20,158.02	(7,632.71)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,950.45	(5,466.27)	19,416.72	(5,466.27)	B6016
1026	50102435	50102435 Labor Maint Transmssn & Distr - Meter	-	-	-	-	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	8,071.51	(10,472.64)	18,544.15	(10,472.64)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(218,488.65)	(11,200.21)	(207,288.44)	(11,200.21)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	45,571.69	(7,232.48)	52,804.17	(7,232.48)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,782.50	1,187.36	3,595.14	1,187.36	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,506.14	2,802.18	703.96	2,802.18	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015

1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,221.43	(1,966.36)	3,187.79	(1,966.36)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	-	-	-	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,098.17	(1,144.85)	2,243.02	(1,144.85)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,625.24	627.08	998.16	627.08	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	726.55	(473.85)	1,200.40	(473.85)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	890.71	(806.94)	1,697.65	(806.94)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	20.81	(3,144.16)	3,164.97	(3,144.16)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(45,571.69)	7,232.48	(52,804.17)	7,232.48	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,228.80	27.12	1,201.68	27.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	706.98	16.59	690.39	16.59	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	411.36	9.12	402.24	9.12	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122420	50122420 Labor Maint Scheduled Overtime-TD Mains	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	27,067.34	(9,880.07)	36,947.41	(9,880.07)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,887.47)	(1,295.73)	(6,591.74)	(1,295.73)	B6018
1026	50171600	50171600 Compensation Exp - Options	-	-	-	-	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	10,522.18	712.56	9,809.62	712.56	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	454,954.82	(31,692.47)	486,647.29	(31,692.47)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,420.09)	(943.79)	(6,476.30)	(943.79)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(3,421.00)	(920.00)	(3,421.00)	B6048
1026		Total: Pension expense	6,390.91	(1,733.79)	8,124.70	(1,733.79)	
1026	50510000	50510000 PBOP Expense	6,312.10	1,007.50	5,304.60	1,007.50	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,402.95)	3,189.03	(5,591.98)	3,189.03	B6048
1026	50550000	50550000 Group Insurance Expense	151,769.60	4,957.65	146,811.95	4,957.65	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(59,049.73)	(5,346.54)	(53,703.19)	(5,346.54)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(19,197.00)	(90,230.00)	(19,197.00)	B6048
1026		Total: Group insurance expense	(12,797.98)	(15,389.36)	2,591.38	(15,389.36)	
1026	50421000	50421000 401k Expense	19,404.54	8,946.04	10,458.50	8,946.04	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,258.51)	(449.53)	(6,808.98)	(449.53)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,476.59	3,170.99	24,305.60	3,170.99	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,826.15)	(302.85)	(9,523.30)	(302.85)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50424000	50424000 DC Restoration Expense	-	(303.29)	303.29	(303.29)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,534.59	(434.39)	2,968.98	(434.39)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(923.04)	(128.96)	(794.08)	(128.96)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	-	(1,050.00)	1,050.00	(1,050.00)	B6048
1026	50451000	50451000 Employee Awards	275.30	152.96	122.34	152.96	B6048
1026	50452000	50452000 Employee Physical Exams	(437.00)	(1,119.81)	682.81	(1,119.81)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	3,365.00	(4,885.00)	8,250.00	(4,885.00)	B6048
1026		Total: Other benefits	34,611.32	3,596.16	31,015.16	3,596.16	
1026		Total: Employee-related costs	483,159.07	(45,219.46)	528,378.53	(45,219.46)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	350,041.73	24,367.00	325,674.73	24,367.00	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,672.06	1,811.07	13,860.99	1,811.07	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,269.00	(407.91)	41,676.91	(407.91)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,649.30	4,834.51	15,814.79	4,834.51	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	69,892.76	(5,087.23)	74,979.99	(5,087.23)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	3,734.69	(64,892.92)	68,627.61	(64,892.92)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,730.04	(2,732.57)	17,462.61	(2,732.57)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,133.59	91,133.59	-	91,133.59	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	19,236.92	7,942.35	11,294.57	7,942.35	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	44,900.96	24,831.21	20,069.75	24,831.21	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	41,407.49	6,335.95	35,071.54	6,335.95	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,892.68	3,875.38	16,017.30	3,875.38	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,029.76	81.33	1,948.43	81.33	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.43	66.28	575.15	66.28	B6348
1026		Total: Service Company Costs	735,232.41	92,158.04	643,074.37	92,158.04	
1026		Management fees	-	-	-	-	
1026	53110013	53110013 Contract Svc-Eng - Water Treatment	-	-	-	-	B6313
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(23,000.00)	23,000.00	(23,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(552.32)	552.32	(552.32)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	3,913.45	3,425.36	488.09	3,425.36	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,642.91	(21,391.52)	25,034.43	(21,391.52)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	16,874.33	2,953.08	13,921.25	2,953.08	B6358
1026	53151016	53151016 Contract Svc-Temp Empl - Admin & General	-	31.84	(31.84)	31.84	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	600.00	(126.08)	726.08	(126.08)	B6353
1026	53153000	53153000 Contract Services - Accounting	-	-	-	-	B6328
1026	53154000	53154000 Contract Services - Audit Fees	6,407.00	5,660.00	747.00	5,660.00	B6328
1026	53155000	53155000 Contract Services - Legal	39,129.53	93,838.08	(54,708.55)	93,838.08	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	70,567.22	60,838.44	9,728.78	60,838.44	
1026	52532013	52532013 Electricity - Water Treatment	2,676.74	(2,675.03)	5,351.77	(2,675.03)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,862.15	(212.56)	2,074.71	(212.56)	B6755
1026	52532016	52532016 Electricity - Admin & General	121.22	42.53	78.69	42.53	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	13,926.78	26.80	13,899.98	26.80	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,190.00)	1,190.00	(1,190.00)	B6753

1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	98.30	55.82	42.48	55.82	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	13.42	5.89	7.53	5.89	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	671.67	(178.05)	849.72	(178.05)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	257.75	69.17	188.58	69.17	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	19.82	1.50	18.32	1.50	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	95.88	35.74	60.14	35.74	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550015	52550015 Janitorial - Customer Accounting	-	-	-	-	B6757
1026	52550016	52550016 Janitorial - Admin & General	3,858.59	(636.24)	4,494.83	(636.24)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	2,299.60	(13.42)	2,299.60	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(229.92)	229.92	(229.92)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	(1,364.61)	1,364.61	(1,364.61)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(137.69)	236.60	(137.69)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	-	-	-	-	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	77.97	(140.35)	218.32	(140.35)	B6755
1026	52578015	52578015 Trash Removal - Customer Accounting	-	-	-	-	B6757
1026	52578016	52578016 Trash Removal - Admin & General	533.15	299.11	234.04	299.11	B6758
1026	52583011	52583011 Water & WW - Source of Supply	-	(728.96)	728.96	(728.96)	B6751
1026	52583013	52583013 Water & WW - Water Treatment	(392.56)	(353.20)	(39.36)	(353.20)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	206.52	68.13	138.39	68.13	B6755
1026	52583016	52583016 Water & WW - Admin & General	1,156.01	658.83	497.18	658.83	B6758
1026		Total: Building Maintenance and Services	27,568.50	(4,283.49)	31,851.99	(4,283.49)	
1026	52574011	52574011 Telephone - Source of Supply	-	-	-	-	B6751
1026	52574013	52574013 Telephone - Water Treatment	1,071.76	267.68	804.08	267.68	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	815.46	190.86	624.60	190.86	B6755
1026	52574016	52574016 Telephone - Admin & General	10,271.63	4,680.92	5,590.71	4,680.92	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	45.02	(188.86)	233.88	(188.86)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(548.50)	548.50	(548.50)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	132.07	(241.85)	373.92	(241.85)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	342.36	(903.55)	1,245.91	(903.55)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	1,061.27	(7,459.33)	8,520.60	(7,459.33)	B6758
1026	52574200	52574200 Data Lines - Admin & General	2,010.79	1,930.07	80.72	1,930.07	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(1,908.16)	1,908.16	(1,908.16)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(1,454.77)	1,454.77	(1,454.77)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	1,696.12	1,696.12	-	1,696.12	B6758
1026		Total: Telecommunication expenses	17,446.48	(3,939.37)	21,385.85	(3,939.37)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	(927.90)	927.90	(927.90)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	883.45	830.49	52.96	830.49	B6758
1026	52566016	52566016 Postage - Admin & General	9.55	(22.90)	32.45	(22.90)	B6758
1026	52566700	52566700 Printing	1,489.47	1,306.33	183.14	1,306.33	B6758
1026		Total: Postage, printing and stationary	2,382.47	1,186.02	1,196.45	1,186.02	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,459.57	1,764.98	1,694.59	1,764.98	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	52.77	(166.40)	219.17	(166.40)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	594.59	297.99	296.60	297.99	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	176.12	(5,269.60)	5,445.72	(5,269.60)	B6758
1026	52571500	52571500 Software Licenses	1,852.28	(13,953.89)	15,806.17	(13,953.89)	B6758
1026	52582011	52582011 Uniforms - Source of Supply	-	-	-	-	B6751
1026	52582012	52582012 Uniforms - Pumping	904.78	401.40	503.38	401.40	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	966.86	267.11	699.75	267.11	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	877.25	28.37	848.88	28.37	B6757
1026	52582016	52582016 Uniforms - Admin & General	-	(8.86)	8.86	(8.86)	B6757
1026	52599800	52599800 PCard Undistributed	(1,412.78)	(1,412.78)	-	(1,412.78)	B6758
1026	52801100	52801100 Indirect Overhead Clearing	-	-	-	-	B6758
1026		Total: Office supplies and services	7,471.44	(18,051.68)	25,523.12	(18,051.68)	
1026	52503000	52503000 Advertising	-	-	-	-	B6608
1026		Total: Advertising & marketing expenses	-	-	-	-	
1026	52534000	52534000 Employee Expenses	3,475.07	(208.96)	3,684.03	(208.96)	B6758
1026	52534200	52534200 Conferences & Registration	5,431.24	(48,848.57)	54,279.81	(48,848.57)	B6758
1026	52535000	52535000 Meals Deductible	2,123.50	1,187.03	936.47	1,187.03	B6758
1026	52567000	52567000 Relocation Expenses	14,745.02	19,570.94	(4,825.92)	19,570.94	B6758
1026		Total: Employee related expense travel & entertainme	25,774.83	(28,299.56)	54,074.39	(28,299.56)	
1026	52000000	52000000 M & S (O&M) - Natural Account	171.30	171.30	-	171.30	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	240.48	314.18	(73.70)	314.18	B6201
1026	52001200	52001200 M & S Oper - Pumping	180.21	180.21	-	180.21	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	17,908.84	11,932.35	5,976.49	11,932.35	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,797.02	178.90	3,618.12	178.90	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	278.26	(498.62)	776.88	(498.62)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	3,664.00	(15,977.47)	19,641.47	(15,977.47)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(2,742.25)	2,742.25	(2,742.25)	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	(10.73)	10.73	(10.73)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	-	-	-	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-	-	-	-	B6755
1026	52501600	52501600 Misc Oper - Admin & General	6,161.06	54,444.72	(48,283.66)	54,444.72	B6758
1026	52513200	52513200 Business Development	-	-	-	-	B6758
1026	52514000	52514000 Charitable Contribution Deductible	-	(600.00)	600.00	(600.00)	B6758
1026	52514500	52514500 Charitable Donations - Health/Education/Environmnt	-	-	-	-	B6758
1026	52514600	52514600 Charitable Donations - Community	-	-	-	-	B6758
1026	52514700	52514700 Community Partnerships	8,100.00	7,600.00	500.00	7,600.00	B6758
1026	52514900	52514900 Customer Education	2,890.63	(2,325.25)	5,215.88	(2,325.25)	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758

1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	8,677.01	5,168.28	3,508.73	5,168.28	B6758
1026	52548100	52548100 Hiring Costs	-	-	-	-	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	9,180.47	8,672.45	508.02	8,672.45	B6758
1026	52554500	52554500 Lab Supplies	2,626.59	456.08	2,170.51	456.08	B6753
1026	52556000	52556000 Lobbying Expenses	409.16	409.16	-	409.16	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,309.22	(10.55)	1,319.77	(10.55)	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(637.14)	3,429.99	(4,067.13)	3,429.99	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	36.57	(208.01)	244.58	(208.01)	B6758
1026		Total: Miscellaneous expenses	64,993.68	70,584.74	(5,591.06)	70,584.74	
1026	54110013	54110013 Rents-Real Property - Water Treatment	-	-	-	-	B6413
1026	54110016	54110016 Rents-Real Property - Admin & General	488.97	(2,232.95)	2,721.92	(2,232.95)	B6418
1026	54140011	54140011 Rents-Equipment - Source of Supply	-	-	-	-	B6421
1026	54140012	54140012 Rents-Equipment - Pumping	-	(737.44)	737.44	(737.44)	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	4,943.68	(1,536.38)	6,480.06	(1,536.38)	B6425
1026	54140015	54140015 Rents-Equipment - Customer Accounting	-	-	-	-	B6427
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	5,432.65	(4,530.94)	9,963.59	(4,530.94)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	49,862.87	49,862.87	-	49,862.87	B6508
1026	55000011	55000011 Transportation Oper - Source of Supply	-	-	-	-	B6501
1026	55000013	55000013 Transportation Oper - Water Treatment	-	-	-	-	B6503
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	272.49	272.49	-	272.49	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(476.60)	476.60	(476.60)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,574.95	1,399.45	175.50	1,399.45	B6508
1026	55000021	55000021 Transportation Maint - Source of Supply	-	-	-	-	B6502
1026	55000022	55000022 Transportation Maint - Pumping	-	(27.00)	27.00	(27.00)	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	(16.00)	16.00	(16.00)	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	88.36	(382.08)	470.44	(382.08)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(75,107.03)	(55,574.09)	(19,532.94)	(55,574.09)	B6508
1026	55010100	55010100 Transportation Lease Costs	6,620.20	5,533.26	1,086.94	5,533.26	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,033.34	8,546.47	12,486.87	8,546.47	B6508
1026	55010300	55010300 Transportation Lease Maint	56,758.11	36,104.56	20,653.55	36,104.56	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	272.16	272.16	-	272.16	B6508
1026		Total: Transportation	61,375.45	45,515.49	15,859.96	45,515.49	
1026		Total: Operating supplies and services	283,012.72	119,019.65	163,993.07	119,019.65	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	63,864.42	65,568.89	(1,704.47)	65,568.89	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(2,052.85)	(686.10)	(1,366.75)	(686.10)	B6707
1026		Total: Uncollectible accounts expense	61,811.57	64,882.79	(3,071.22)	64,882.79	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	15,267.11	3,506.51	11,760.60	3,506.51	B6757
1026	52520000	52520000 Collection Agencies	(3.74)	(3.74)	-	(3.74)	B6757
1026	52542015	52542015 Forms - Customer Accounting	-	-	-	-	B6757
1026	52562515	52562515 Overnight Shipping - Customer Accounting	-	-	-	-	B6757
1026	52566015	52566015 Postage - Customer Accounting	-	-	-	-	B6757
1026		Total: Customer accounting, other	15,263.37	3,502.77	11,760.60	3,502.77	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.72	12,385.74	31,636.98	12,385.74	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,029.84)	1,206.97	(2,236.81)	1,206.97	B6588
1026	55730000	55730000 Insurance Other	741.71	274.19	467.52	274.19	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	65,802.03	13,838.86	51,963.17	13,838.86	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(938.55)	938.55	(938.55)	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,896.33	(3,963.84)	5,860.17	(3,963.84)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,846.61	2,125.58	721.03	2,125.58	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	13,146.90	(15,497.50)	28,644.40	(15,497.50)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	153.14	(731.43)	884.57	(731.43)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	175.00	(333.29)	508.29	(333.29)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(85.54)	85.54	(85.54)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	667.80	(598.72)	1,266.52	(598.72)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	792.34	(21,455.09)	22,247.43	(21,455.09)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	9,614.62	(37,831.16)	47,445.78	(37,831.16)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,119.00	(3,891.00)	5,010.00	(3,891.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(3,300.00)	3,300.00	(3,300.00)	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(1,328.00)	1,328.00	(1,328.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,382.89	(5,987.41)	7,370.30	(5,987.41)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	158.41	(1,110.71)	1,269.12	(1,110.71)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	29,477.27	734.90	28,742.37	734.90	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	4,190.81	1,702.30	2,488.51	1,702.30	B6358
1026		Total: Maintenance supplies and services	65,621.12	(92,489.46)	158,110.58	(92,489.46)	
1026	88101000	88101000 Capital Movements - UP	902,564.75	(2,437,854.37)	3,340,419.12	(2,437,854.37)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,361,750.89	4,194,054.65	(2,832,303.76)	4,194,054.65	B6758
1026	88107000	88107000 Capital Movements - CWIP	(173,404.55)	(2,180,152.47)	2,006,747.92	(2,180,152.47)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(10,074.65)	(10,074.65)	-	(10,074.65)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(97,470.62)	97,470.62	(97,470.62)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(217,344.39)	(219,372.81)	2,028.42	(219,372.81)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	125,197.00	132,397.00	(7,200.00)	132,397.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	140,142.18	139,927.03	215.15	139,927.03	B6758
1026	88257100	88257100 Capital Movements - RWIP	82,463.87	(77,027.48)	159,491.35	(77,027.48)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	53,200.02	(53,200.02)	53,200.02	B6758

1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	16,845.24	78,060.33	(61,215.09)	78,060.33	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	8,781.44	(46,111.84)	54,893.28	(46,111.84)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,236,921.78)	470,425.21	(2,707,346.99)	470,425.21	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,125,479.11	614,760.25	1,510,718.86	614,760.25	
1026	68011000	68011000 Depreciation Exp - UPIS General	848,325.26	26,892.22	821,433.04	26,892.22	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	(109,690.59)	109,690.59	(109,690.59)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,743.56)	(223.20)	(5,520.36)	(223.20)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(158.47)	(17,988.60)	(158.47)	B403
1026		Total: Depreciation	824,434.63	(83,180.04)	907,614.67	(83,180.04)	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,217.55	(404.19)	4,621.74	(404.19)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	61,870.98	6,830.91	55,040.07	6,830.91	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(494.16)	(32.51)	(461.65)	(32.51)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(24.94)	(2,309.17)	(24.94)	B403
1026		Total: Removal costs, net	59,042.71	6,773.46	52,269.25	6,773.46	
1026		Total: Depreciation and amortization	887,694.89	(76,810.77)	964,505.66	(76,810.77)	
1026	69011000	69011000 FIT - Current	113,720.00	(87,890.00)	201,610.00	(87,890.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	113,720.00	(87,890.00)	201,610.00	(87,890.00)	
1026	69021000	69021000 SIT - Current	41,516.00	(4,046.00)	45,562.00	(4,046.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	41,516.00	(4,046.00)	45,562.00	(4,046.00)	
1026		Total: Current income taxes - operating	155,236.00	(91,936.00)	247,172.00	(91,936.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	244,607.78	(435,213.79)	244,607.78	B41010
1026	69065000	69065000 Deferred FIT - Other	278,607.00	46,275.00	232,332.00	46,275.00	B41010
1026		Total: Deferred federal income tax expense	88,000.99	290,882.78	(202,881.79)	290,882.78	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	16,914.41	(28,782.13)	16,914.41	B41011
1026	69073500	69073500 Deferred SIT - Other	95,384.00	(11,917.00)	107,301.00	(11,917.00)	B41011
1026		Total: Deferred state income tax expense	83,516.28	4,997.41	78,518.87	4,997.41	
1026		Total: Deferred taxes	171,517.27	295,880.19	(124,362.92)	295,880.19	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	320,647.27	203,992.77	116,654.50	203,992.77	
1026	68520000	68520000 Property Taxes	300,529.13	387,861.33	(87,332.20)	387,861.33	B40811
1026	68532000	68532000 FUTA	-	-	-	-	B40812
1026	68532100	68532100 FUTA Cap Credits	-	-	-	-	B40812
1026	68533000	68533000 FICA	51,319.17	(2,841.19)	54,160.36	(2,841.19)	B40812
1026	68533100	68533100 FICA Cap Credits	(19,473.73)	(528.67)	(18,945.06)	(528.67)	B40812
1026	68535000	68535000 SUTA	-	-	-	-	B40812
1026	68535100	68535100 SUTA Cap Credits	-	-	-	-	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,028.72)	18,113.18	(1,028.72)	B40810
1026		Total: General taxes	485,739.53	436,578.83	49,160.70	436,578.83	
1026		Total: Operating expenses, net	3,819,560.80	1,178,521.08	2,641,039.72	1,178,521.08	
1026		Total: Operating Income (loss)	(1,783,627.19)	149,905.25	(1,933,532.44)	149,905.25	
1026	59011000	59011000 Gains/Losses Non-Utility Property Disposals	-	-	-	-	B426
1026	59021000	59021000 Gains/Losses Utility Property Sales	(24,979.97)	(24,979.97)	-	(24,979.97)	B426
1026		Total: Gain/Loss on sale of assets	(24,979.97)	(24,979.97)	-	(24,979.97)	
1026	70510000	70510000 AFUDC - Equity	(17,394.75)	2,202.44	(19,597.19)	2,202.44	B420
1026		Total: Allowance for funds used during construction	(17,394.75)	2,202.44	(19,597.19)	2,202.44	
1026	71511000	71511000 M&J Revenues	(7,977.00)	(1,472.99)	(6,504.01)	(1,472.99)	B415
1026	71521000	71521000 M&J Expenses	2,259.13	(4,281.47)	6,540.60	(4,281.47)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	2,520.33	(8,900.91)	11,421.24	(8,900.91)	B426
1026		Total: Other miscellaneous income	(3,197.54)	(14,655.37)	11,457.83	(14,655.37)	
1026		Total: Other Income	(45,572.26)	(37,432.90)	(8,139.36)	(37,432.90)	
1026	75840000	75840000 Lobbying Expenses	1,442.73	976.17	466.56	976.17	B426
1026		Total: Other miscellaneous deductions	1,442.73	976.17	466.56	976.17	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	945.00	1,490.00	(545.00)	1,490.00	B40920
1026		Total: Current federal income taxes - non-operating	945.00	1,490.00	(545.00)	1,490.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	328.00	569.00	(241.00)	569.00	B40920
1026		Total: Current state income taxes - non-operating	328.00	569.00	(241.00)	569.00	
1026		Total: Other Deductions	2,715.73	3,035.17	(319.44)	3,035.17	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.35	40,625.00	279,209.35	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,529.82	187.06	1,342.76	187.06	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,940.18	40,812.06	320,128.12	40,812.06	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,366.30	(53,154.71)	55,521.01	(53,154.71)	B4272
1026		Total: Interest on short-term debt	2,366.30	(53,154.71)	55,521.01	(53,154.71)	
1026	81500000	81500000 Interest Other	-	52,228.88	(52,228.88)	52,228.88	B4275
1026		Total: Other interest expense	-	52,228.88	(52,228.88)	52,228.88	
1026	85000000	85000000 AFUDC Debt	(11,202.16)	(345.49)	(10,856.67)	(345.49)	B420
1026		Total: Allowance for borrowed funds used during cons	(11,202.16)	(345.49)	(10,856.67)	(345.49)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,908.71	235.37	5,673.34	235.37	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,405.46	235.28	7,170.18	235.28	
1026		Total: Interest Charges	359,509.78	39,776.02	319,733.76	39,776.02	
1026		Total: Other Income (Expenses)	316,653.25	5,378.29	311,274.96	5,378.29	
1026		Total: Income (loss) before income taxes	(1,466,973.94)	155,283.54	(1,622,257.48)	155,283.54	
1026		Total: Net income (loss)	(1,466,973.94)	155,283.54	(1,622,257.48)	155,283.54	
1026		Total: Net Income Available to common stockholders	(1,466,973.94)	155,283.54	(1,622,257.48)	155,283.54	

1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,650,508.08	275,084.68	1,375,423.40	275,084.68	B438
1026		Total: Common Dividends	1,650,508.08	275,084.68	1,375,423.40	275,084.68	
1026		Total: PROFIT & LOSS STATEMENT	183,534.14	430,368.22	(246,834.08)	430,368.22	

Tennessee American Water Company
Trial Balance as of July 31, 2021

Company Code	Account Number	Description	July 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,009,777.37)	73,888.87	(2,083,666.24)	73,888.87	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(663,927.14)	(235,831.52)	(428,095.62)	(235,831.52)	B4611
1026	40112000	40112000 Residential Sales Unbilled	67,919.52	17,118.31	50,801.21	17,118.31	B4611
1026		Total: Water revenues - residential	(2,605,784.99)	(144,824.34)	(2,460,960.65)	(144,824.34)	
1026	40121000	40121000 Commercial Sales Billed	(1,433,296.19)	(54,633.55)	(1,378,662.64)	(54,633.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(474,370.42)	(191,301.62)	(283,068.80)	(191,301.62)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	43,039.50	50,716.86	(7,677.36)	50,716.86	B4612
1026		Total: Water revenues - commercial	(1,864,627.11)	(195,218.31)	(1,669,408.80)	(195,218.31)	
1026	40131000	40131000 Industrial Sales Billed	(338,172.28)	(11,357.99)	(326,814.29)	(11,357.99)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(111,698.26)	(44,635.93)	(67,062.33)	(44,635.93)	B4613
1026	40132000	40132000 Industrial Sales Unbilled	13,037.53	17,786.01	(4,748.48)	17,786.01	B4613
1026		Total: Water revenues - industrial	(436,833.01)	(38,207.91)	(398,625.10)	(38,207.91)	
1026	40145000	40145000 Private Fire Billed	(216,447.29)	(5,919.21)	(210,528.08)	(5,919.21)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(120,855.08)	(27,830.91)	(93,024.17)	(27,830.91)	B4622
1026	40146000	40146000 Private Fire Unbilled	(13.24)	(749.64)	736.40	(749.64)	B4622
1026		Total: Water revenues - private fire	(337,315.61)	(34,499.76)	(302,815.85)	(34,499.76)	
1026	40151000	40151000 Public Authority Billed	(283,508.22)	(16,466.66)	(267,041.56)	(16,466.66)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(93,680.04)	(38,849.03)	(54,831.01)	(38,849.03)	B4614
1026	40152000	40152000 Public Authority Unbilled	11,165.47	10,335.38	830.09	10,335.38	B4614
1026		Total: Water revenues - public authority	(366,022.79)	(44,980.31)	(321,042.48)	(44,980.31)	
1026	40161000	40161000 Sales for Resale Billed	(91,045.63)	4,934.37	(95,980.00)	4,934.37	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(30,072.37)	(10,377.26)	(19,695.11)	(10,377.26)	B466
1026	40162000	40162000 Sales for Resale Unbilled	25,777.86	20,359.30	5,418.56	20,359.30	B466
1026		Total: Water revenues - sales for resale	(95,340.14)	14,916.41	(110,256.55)	14,916.41	
1026	40189900	40189900 Other Water Revenue	380,845.31	(399,044.22)	779,889.53	(399,044.22)	B474
1026		Total: Water revenues - other	380,845.31	(399,044.22)	779,889.53	(399,044.22)	
1026		Total: Water revenues	(5,325,078.34)	(841,858.44)	(4,483,219.90)	(841,858.44)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,398.74)	12,241.98	(46,640.72)	12,241.98	B470
1026	40310200	40310200 Other Revenue - Rent	(17,924.46)	(1,211.50)	(16,712.96)	(1,211.50)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,620.00)	(1,280.00)	(1,340.00)	(1,280.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,140.01)	(200.01)	(20,940.00)	(200.01)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,434.71)	(15.32)	(1,419.39)	(15.32)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(23,580.00)	(23,580.00)	-	(23,580.00)	B471
1026		Total: Other revenues	(101,097.92)	(14,044.85)	(87,053.07)	(14,044.85)	
1026		Total: Operating revenues	(5,426,176.26)	(855,903.29)	(4,570,272.97)	(855,903.29)	
1026	51010000	51010000 Purchased Water	12,098.44	10,427.35	1,671.09	10,427.35	B6101
1026		Total: Purchased water	12,098.44	10,427.35	1,671.09	10,427.35	
1026	51510011	51510011 Purchased Power - Source of Supply	2,002.90	1,570.77	432.13	1,570.77	B6151
1026	51510012	51510012 Purchased Power - Pumping	216,418.48	(25,117.83)	241,536.31	(25,117.83)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,032.06	(38.87)	6,070.93	(38.87)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,618.37	(516.16)	2,134.53	(516.16)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	90,024.45	40,888.40	49,136.05	40,888.40	B6158
1026		Total: Fuel and power	316,096.26	16,786.31	299,309.95	16,786.31	
1026	51800000	51800000 Chemicals	98,913.75	(14,139.41)	113,053.16	(14,139.41)	B6183
1026		Total: Chemicals	98,913.75	(14,139.41)	113,053.16	(14,139.41)	
1026	51110000	51110000 Waste Disposal	23,390.34	10,638.91	12,751.43	10,638.91	B6753
1026		Total: Waste disposal	23,390.34	10,638.91	12,751.43	10,638.91	
1026		Total: Production costs	450,498.79	23,713.16	426,785.63	23,713.16	
1026	50100000	50100000 Labor Natural Account	359,370.25	9,219.32	350,150.93	9,219.32	B6018
1026	50100001	50100001 Labor Expense Accrual	(137,543.01)	(24,970.57)	(112,572.44)	(24,970.57)	B6018
1026	50101200	50101200 Labor Oper Pumping	115,078.05	11,258.29	103,819.76	11,258.29	B6011
1026	50101300	50101300 Labor Oper Water Treatment	21,423.91	4,446.36	16,977.55	4,446.36	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	45,768.08	5,568.37	40,199.71	5,568.37	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	39,216.39	(3,183.02)	42,399.41	(3,183.02)	B6017
1026	50101600	50101600 Labor Oper Admin & General	96,458.71	(7,425.99)	103,884.70	(7,425.99)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(80.26)	80.26	(80.26)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	155.76	(80.74)	236.50	(80.74)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,713.73	3,329.73	6,384.00	3,329.73	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,687.29	(2,172.73)	18,860.02	(2,172.73)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	23,276.53	(471.58)	23,748.11	(471.58)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	19,978.37	18,725.62	1,252.75	18,725.62	B6016
1026	50109900	50109900 Labor Capitalized Credits	(180,901.80)	(29,427.74)	(151,474.06)	(29,427.74)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	47,040.98	6,359.98	40,681.00	6,359.98	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,586.53	(1,750.00)	6,336.53	(1,750.00)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	7,704.06	5,229.41	2,474.65	5,229.41	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,782.33	777.32	1,005.01	777.32	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(74.84)	74.84	(74.84)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,252.33	(2,459.61)	3,711.94	(2,459.61)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	165.84	(14.72)	180.56	(14.72)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(160.28)	160.28	(160.28)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,644.31	723.47	920.84	723.47	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	521.08	(482.48)	1,003.56	(482.48)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,372.08	(508.64)	1,880.72	(508.64)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	456.30	(3,040.35)	3,496.65	(3,040.35)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(47,040.98)	(6,359.98)	(40,681.00)	(6,359.98)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,228.80	27.12	1,201.68	27.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	384.90	(271.86)	656.76	(271.86)	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	411.36	9.12	402.24	9.12	B6018
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	321.60	321.60	-	321.60	B6016
1026	50171000	50171000 Annual Performance Plan	40,490.89	3,543.71	36,947.18	3,543.71	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,078.28)	(1,337.13)	(4,741.15)	(1,337.13)	B6018
1026		Total: Salaries and wages	484,926.39	(14,733.10)	499,659.49	(14,733.10)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048

1026	50610100	50610100 Pension Capitalized Credits	(6,336.83)	(1,648.27)	(4,688.56)	(1,648.27)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,941.00)	(2,400.00)	(1,941.00)	B6048
1026		Total: Pension expense	7,474.17	(958.27)	8,432.44	(958.27)	
1026	50510000	50510000 PBOP Expense	6,332.10	1,027.50	5,304.60	1,027.50	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,074.28)	1,960.97	(4,035.25)	1,960.97	B6048
1026	50550000	50550000 Group Insurance Expense	154,846.63	(70.93)	154,917.56	(70.93)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,950.99)	(6,586.80)	(47,364.19)	(6,586.80)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(11,187.00)	(98,240.00)	(11,187.00)	B6048
1026		Total: Group insurance expense	(4,273.54)	(14,856.26)	10,582.72	(14,856.26)	
1026	50421000	50421000 401k Expense	19,726.84	(475.60)	20,202.44	(475.60)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,795.69)	(426.81)	(6,368.88)	(426.81)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,431.19	(1,103.97)	29,535.16	(1,103.97)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,900.58)	(574.07)	(8,326.51)	(574.07)	B6048
1026	50424000	50424000 DC Restoration Expense	-	1,271.72	(1,271.72)	1,271.72	B6048
1026	50426000	50426000 Retiree Medical Expense	2,660.63	7.26	2,653.37	7.26	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(785.55)	(213.06)	(572.49)	(213.06)	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,055.93	(5,365.19)	6,421.12	(5,365.19)	B6048
1026	50451000	50451000 Employee Awards	6.93	(138.53)	145.46	(138.53)	B6048
1026	50452000	50452000 Employee Physical Exams	478.30	208.73	269.57	208.73	B6048
1026	50457000	50457000 Training	2,070.00	1,050.00	1,020.00	1,050.00	B6048
1026		Total: Other benefits	37,948.00	(5,759.52)	43,707.52	(5,759.52)	
1026		Total: Employee-related costs	526,075.02	(36,307.15)	562,382.17	(36,307.15)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	264,425.02	(26,118.17)	290,543.19	(26,118.17)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,104.97	151.77	15,953.20	151.77	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,247.73	(4,533.96)	45,781.69	(4,533.96)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,892.20	(11,792.88)	36,685.08	(11,792.88)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	59,088.88	94,601.42	(35,512.54)	94,601.42	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	7,100.78	181,572.77	(174,471.99)	181,572.77	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,047.09	(768.43)	16,815.52	(768.43)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	85,621.95	(267,172.29)	352,794.24	(267,172.29)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	24,507.50	10,961.86	13,545.64	10,961.86	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	11,326.58	(36,954.52)	48,281.10	(36,954.52)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	40,907.85	(41,064.34)	81,972.19	(41,064.34)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,987.40	(1,581.00)	19,568.40	(1,581.00)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	2,163.61	(402.17)	2,565.78	(402.17)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	13.44	13.44	-	13.44	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.36	(268.51)	909.87	(268.51)	B6348
1026		Total: Service Company Costs	612,076.36	(103,355.01)	715,431.37	(103,355.01)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	112.00	112.00	-	112.00	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	24,000.00	(24,000.00)	24,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	122.00	538.80	(416.80)	538.80	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	178.07	(72.29)	250.36	(72.29)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,087.28	592.56	3,494.72	592.56	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	12,475.77	(35,083.42)	47,559.19	(35,083.42)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	-	(300.00)	300.00	(300.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(6,588.00)	6,588.00	(6,588.00)	B6328
1026	53155000	53155000 Contract Services - Legal	53,084.74	(41,907.23)	94,991.97	(41,907.23)	B6338
1026		Total: Contracted services	70,059.86	(58,707.58)	128,767.44	(58,707.58)	
1026	52532013	52532013 Electricity - Water Treatment	3,102.99	(2,090.72)	5,193.71	(2,090.72)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,437.41	152.10	2,285.31	152.10	B6755
1026	52532016	52532016 Electricity - Admin & General	211.79	49.85	161.94	49.85	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	8,533.00	457.00	8,076.00	457.00	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	1,288.31	1,070.68	217.63	1,070.68	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	0.94	(8.67)	9.61	(8.67)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	756.37	528.43	227.94	528.43	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	329.24	75.30	253.94	75.30	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(6.22)	(8.37)	2.15	(8.37)	B6758
1026	52550012	52550012 Janitorial - Pumping	39.45	39.45	-	39.45	B6751
1026	52550016	52550016 Janitorial - Admin & General	6,339.39	(787.66)	7,127.05	(787.66)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(13.42)	2,299.60	(13.42)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(1,720.76)	1,720.76	(1,720.76)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	1,364.61	(1,364.61)	1,364.61	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	98.91	-	98.91	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	77.97	(126.47)	204.44	(126.47)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	209.44	(1,120.84)	1,330.28	(1,120.84)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	1,000.34	503.10	497.24	503.10	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	206.22	32.24	173.98	32.24	B6755
1026		Total: Building Maintenance and Services	26,911.73	(1,505.24)	28,416.97	(1,505.24)	
1026	52574013	52574013 Telephone - Water Treatment	1,168.16	318.98	849.18	318.98	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	918.41	242.25	676.16	242.25	B6755
1026	52574016	52574016 Telephone - Admin & General	6,472.11	478.79	5,993.32	478.79	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	140.34	16.47	123.87	16.47	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(609.95)	609.95	(609.95)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	60.29	(351.36)	411.65	(351.36)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	413.31	(1,779.48)	2,192.79	(1,779.48)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	624.52	(5,503.76)	6,128.28	(5,503.76)	B6758
1026	52574200	52574200 Data Lines - Admin & General	948.50	868.13	80.37	868.13	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(2,471.60)	2,471.60	(2,471.60)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(340.71)	340.71	(340.71)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	(549.58)	(549.58)	-	(549.58)	B6758
1026		Total: Telecommunication expenses	10,196.06	(9,681.82)	19,877.88	(9,681.82)	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(101.75)	101.75	(101.75)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	229.49	(229.49)	229.49	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	544.48	(9.55)	554.03	(9.55)	B6758
1026	52566016	52566016 Postage - Admin & General	7.95	(139.40)	147.35	(139.40)	B6758
1026	52566700	52566700 Printing	528.14	379.94	148.20	379.94	B6758
1026		Total: Postage, printing and stationary	1,080.57	358.73	721.84	358.73	
1026	52510016	52510016 Bank Service Charges - Admin & General	145.55	-	145.55	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,759.86	1,980.82	2,779.04	1,980.82	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	212.33	(1,036.74)	1,249.07	(1,036.74)	B6751

1026	52562013	52562013 Office & Admin Supplies - Water Treatment	130.79	130.79	-	130.79	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	123.19	(696.18)	819.37	(696.18)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	642.86	(9.46)	652.32	(9.46)	B6758
1026	52571500	52571500 Software Licenses	4,191.58	8,673.18	(4,481.60)	8,673.18	B6758
1026	52582012	52582012 Uniforms - Pumping	614.38	68.47	545.91	68.47	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	461.42	(2,595.71)	3,057.13	(2,595.71)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	148.57	(1,466.38)	1,614.95	(1,466.38)	B6757
1026	52582016	52582016 Uniforms - Admin & General	4,370.62	2,792.50	1,578.12	2,792.50	B6757
1026	52599800	52599800 PCard Undistributed	590.62	590.62	-	590.62	B6758
1026		Total: Office supplies and services	16,391.77	8,431.91	7,959.86	8,431.91	
1026	52534000	52534000 Employee Expenses	(2,316.63)	(2,501.57)	184.94	(2,501.57)	B6758
1026	52534200	52534200 Conferences & Registration	10,503.20	(1,717.02)	12,220.22	(1,717.02)	B6758
1026	52535000	52535000 Meals Deductible	1,437.11	252.39	1,184.72	252.39	B6758
1026	52567000	52567000 Relocation Expenses	69.27	(1,736.16)	1,805.43	(1,736.16)	B6758
1026		Total: Employee related expense travel & entertainme	9,692.95	(5,702.36)	15,395.31	(5,702.36)	
1026	52001200	52001200 M & S Oper - Pumping	183.38	81.79	101.59	81.79	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,322.30	841.23	5,481.07	841.23	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	5,219.05	(68.41)	5,287.46	(68.41)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	180.77	136.23	44.54	136.23	B6207
1026	52001600	52001600 M & S Oper - Admin & General	8,170.88	(1,554.13)	9,725.01	(1,554.13)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(55.00)	55.00	(55.00)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	270.00	270.00	-	270.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	185.00	(121.52)	306.52	(121.52)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	3,342.76	(5,333.23)	8,675.99	(5,333.23)	B6758
1026	52514700	52514700 Community Partnerships	3,017.00	(998.00)	4,015.00	(998.00)	B6758
1026	52514900	52514900 Customer Education	3,679.88	2,139.00	1,540.88	2,139.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,607.47	393.74	3,213.73	393.74	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(27,676.51)	27,676.51	(27,676.51)	B6758
1026	52554500	52554500 Lab Supplies	3,189.94	(1,659.92)	4,849.86	(1,659.92)	B6753
1026	52568000	52568000 Research & Development	1,309.21	(10.56)	1,319.77	(10.56)	B6758
1026	52579000	52579000 Trustee Fees	1,185.25	1,185.25	-	1,185.25	B6758
1026	52585000	52585000 Discounts Available	(1,382.70)	180.28	(1,562.98)	180.28	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	41.21	(226.52)	267.73	(226.52)	B6758
1026		Total: Miscellaneous expenses	38,521.40	(32,476.28)	70,997.68	(32,476.28)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(77.57)	2,597.67	(2,675.24)	2,597.67	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	(675.00)	675.00	(675.00)	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	3,589.80	(126.06)	3,715.86	(126.06)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	3,512.23	1,772.44	1,739.79	1,772.44	
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(1,746.91)	1,746.91	(1,746.91)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	198.23	198.23	-	198.23	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	145.28	(25.62)	170.90	(25.62)	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	186.42	(1,540.61)	1,727.03	(1,540.61)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(22,976.64)	(9,448.93)	(13,527.71)	(9,448.93)	B6508
1026	55010100	55010100 Transportation Lease Costs	5,447.69	13,561.07	(8,113.38)	13,561.07	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,539.76	4,842.21	14,697.55	4,842.21	B6508
1026	55010300	55010300 Transportation Lease Maint	20,292.67	7,956.94	12,335.73	7,956.94	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(29.90)	29.90	(29.90)	B6508
1026		Total: Transportation	22,833.41	13,766.48	9,066.93	13,766.48	
1026		Total: Operating supplies and services	199,199.98	(83,743.72)	282,943.70	(83,743.72)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	57,538.40	13,940.40	43,598.00	13,940.40	B6707
1026		Total: Uncollectible accounts expense	57,538.40	13,940.40	43,598.00	13,940.40	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	9,100.72	(5,711.68)	14,812.40	(5,711.68)	B6757
1026	52520000	52520000 Collection Agencies	(115.19)	(115.19)	-	(115.19)	B6757
1026		Total: Customer accounting, other	8,985.53	(5,826.87)	14,812.40	(5,826.87)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	43,721.42	12,017.66	31,703.76	12,017.66	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(889.01)	686.65	(1,575.66)	686.65	B6588
1026	55730000	55730000 Insurance Other	741.71	251.77	489.94	251.77	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	65,641.56	12,928.04	52,713.52	12,928.04	
1026	62002100	62002100 M&S Maint - Source of Supply	60.22	(244.23)	304.45	(244.23)	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,240.83	1,923.80	317.03	1,923.80	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	14,714.31	14,521.48	192.83	14,521.48	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	5,869.38	(1,731.03)	7,600.41	(1,731.03)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	386.29	195.73	190.56	195.73	B6208
1026	62502200	62502200 Misc Maint - Pumping	2,214.44	2,214.44	-	2,214.44	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	132.39	132.39	-	132.39	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	455.15	555.34	(100.19)	555.34	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,108.42	(20,944.92)	22,053.34	(20,944.92)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	20,043.66	(10,461.03)	30,504.69	(10,461.03)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,049.50	1,049.50	-	1,049.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(3,454.40)	3,454.40	(3,454.40)	B6312
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(409.00)	409.00	(409.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,995.36	1,995.36	-	1,995.36	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(5,846.76)	5,846.76	(5,846.76)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	32,076.36	31,200.67	875.69	31,200.67	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,268.88	(2,616.27)	5,885.15	(2,616.27)	B6358
1026		Total: Maintenance supplies and services	85,615.19	8,081.07	77,534.12	8,081.07	
1026	88101000	88101000 Capital Movements - UP	1,176,195.25	207,818.87	968,376.38	207,818.87	B6758
1026	88106000	88106000 Capital Movements - CCNC	7,447.16	(1,770,591.75)	1,778,038.91	(1,770,591.75)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,119,981.78	1,245,725.07	(125,743.29)	1,245,725.07	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(331.63)	1,446.90	(1,778.53)	1,446.90	B6758
1026	88252100	88252100 Capital Movements - ADV NT	14,384.53	(23,646.89)	38,031.42	(23,646.89)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(81,784.37)	40,756.60	(122,540.97)	40,756.60	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	38,207.00	(70,326.92)	108,533.92	(70,326.92)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	178,756.09	(181,796.74)	360,552.83	(181,796.74)	B6758
1026	88257100	88257100 Capital Movements - RWIP	13,035.62	119,451.19	(106,415.57)	119,451.19	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	40,622.69	(40,622.69)	40,622.69	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(22,372.71)	(10,102.59)	(12,270.12)	(10,102.59)	B6758

1026	88271270	88271270 Capital Movements - CIAC Tax WIP	20,636.46	11,824.46	8,812.00	11,824.46	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,464,155.18)	388,819.11	(2,852,974.29)	388,819.11	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,005,630.83	(170,570.08)	2,176,200.91	(170,570.08)	
1026	68011000	68011000 Depreciation Exp - UPIS General	853,173.43	76,932.67	776,240.76	76,932.67	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	39,013.38	(39,013.38)	39,013.38	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,728.94)	(150.39)	(5,578.55)	(150.39)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(108.37)	(18,038.70)	(108.37)	B403
1026		Total: Depreciation	829,297.42	115,687.29	713,610.13	115,687.29	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026		Total: Amortization	4,217.55	(312.05)	4,529.60	(312.05)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	62,067.20	7,023.62	55,043.58	7,023.62	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(491.87)	(21.28)	(470.59)	(21.28)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(17.01)	(2,317.10)	(17.01)	B403
1026		Total: Removal costs, net	59,241.22	6,985.33	52,255.89	6,985.33	
1026		Total: Depreciation and amortization	892,756.19	122,360.57	770,395.62	122,360.57	
1026	69011000	69011000 FIT - Current	92,988.00	141,740.00	(48,752.00)	141,740.00	B40910
1026		Total: Current federal income taxes - operating	92,988.00	141,740.00	(48,752.00)	141,740.00	
1026	69021000	69021000 SIT - Current	50,391.00	84,306.00	(33,915.00)	84,306.00	B40911
1026		Total: Current state income taxes - operating	50,391.00	84,306.00	(33,915.00)	84,306.00	
1026		Total: Current income taxes - operating	143,379.00	226,046.00	(82,667.00)	226,046.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	244,607.78	(435,213.79)	244,607.78	B41010
1026	69065000	69065000 Deferred FIT - Other	275,317.00	(41,091.00)	316,408.00	(41,091.00)	B41010
1026		Total: Deferred federal income tax expense	84,710.99	203,516.78	(118,805.79)	203,516.78	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	16,914.41	(28,782.13)	16,914.41	B41011
1026	69073500	69073500 Deferred SIT - Other	73,787.00	(50,411.00)	124,198.00	(50,411.00)	B41011
1026		Total: Deferred state income tax expense	61,919.28	(33,496.59)	95,415.87	(33,496.59)	
1026		Total: Deferred taxes	146,630.27	170,020.19	(23,389.92)	170,020.19	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	283,903.27	396,114.77	(112,211.50)	396,114.77	
1026	68520000	68520000 Property Taxes	300,529.13	-	300,529.13	-	B40811
1026	68532000	68532000 FUTA	48.00	28.96	19.04	28.96	B40812
1026	68532100	68532100 FUTA Cap Credits	(12.67)	6.37	(19.04)	6.37	B40812
1026	68533000	68533000 FICA	49,711.66	(295.49)	50,007.15	(295.49)	B40812
1026	68533100	68533100 FICA Cap Credits	(14,760.23)	(852.42)	(13,907.81)	(852.42)	B40812
1026	68535000	68535000 SUTA	19.99	12.05	7.94	12.05	B40812
1026	68535100	68535100 SUTA Cap Credits	(5.26)	2.68	(7.94)	2.68	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	58,000.00	-	58,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	-	78,280.50	-	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(2,502.71)	19,587.17	(2,502.71)	B40810
1026		Total: General taxes	488,895.58	54,399.44	434,496.14	54,399.44	
1026		Total: Operating expenses, net	3,671,185.87	402,304.70	3,268,881.17	402,304.70	
1026		Total: Operating Income (loss)	(1,754,990.39)	(453,598.59)	(1,301,391.80)	(453,598.59)	
1026	70510000	70510000 AFUDC - Equity	(5,263.49)	9,500.67	(14,764.16)	9,500.67	B420
1026		Total: Allowance for funds used during construction	(5,263.49)	9,500.67	(14,764.16)	9,500.67	
1026	71511000	71511000 M&J Revenues	(4,540.00)	240.65	(4,780.65)	240.65	B415
1026	71521000	71521000 M&J Expenses	7,786.29	6,353.09	1,433.20	6,353.09	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	5,558.52	(1,011.40)	6,569.92	(1,011.40)	B426
1026		Total: Other miscellaneous income	8,804.81	5,582.34	3,222.47	5,582.34	
1026		Total: Other Income	3,541.32	15,083.01	(11,541.69)	15,083.01	
1026	75840000	75840000 Lobbying Expenses	15,480.91	15,014.35	466.56	15,014.35	B426
1026		Total: Other miscellaneous deductions	15,480.91	15,014.35	466.56	15,014.35	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(416.00)	(201.00)	(215.00)	(201.00)	B40920
1026		Total: Current federal income taxes - non-operating	(416.00)	(201.00)	(215.00)	(201.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(143.00)	(75.00)	(68.00)	(75.00)	B40920
1026		Total: Current state income taxes - non-operating	(143.00)	(75.00)	(68.00)	(75.00)	
1026		Total: Other Deductions	14,921.91	14,738.35	183.56	14,738.35	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,368.34	(18,801.31)	21,169.65	(18,801.31)	B4272
1026		Total: Interest on short-term debt	2,368.34	(18,801.31)	21,169.65	(18,801.31)	
1026	81500000	81500000 Interest Other	-	17,792.25	(17,792.25)	17,792.25	B4275
1026		Total: Other interest expense	-	17,792.25	(17,792.25)	17,792.25	
1026	85000000	85000000 AFUDC Debt	(5,810.03)	10,489.76	(16,299.79)	10,489.76	B420
1026		Total: Allowance for borrowed funds used during cons	(5,810.03)	10,489.76	(16,299.79)	10,489.76	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.51	5,673.34	442.51	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.42	7,170.18	442.42	
1026		Total: Interest Charges	365,043.40	50,667.52	314,375.88	50,667.52	
1026		Total: Other Income (Expenses)	383,506.63	80,488.88	303,017.75	80,488.88	
1026		Total: Income (loss) before income taxes	(1,371,483.76)	(373,109.71)	(998,374.05)	(373,109.71)	
1026		Total: Net income (loss)	(1,371,483.76)	(373,109.71)	(998,374.05)	(373,109.71)	
1026		Total: Net Income Available to common stockholders	(1,371,483.76)	(373,109.71)	(998,374.05)	(373,109.71)	
1026		Total: PROFIT & LOSS STATEMENT	(1,371,483.76)	(373,109.71)	(998,374.05)	(373,109.71)	

Tennessee American Water Company
Trial Balance as of August 31, 2021

Company Code	Account Number	Description	August 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,938,422.93)	65,417.29	(2,003,840.22)	65,417.29	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(637,501.01)	(225,858.52)	(411,642.49)	(225,858.52)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(172,161.35)	(180,350.33)	8,188.98	(180,350.33)	B4611
1026		Total: Water revenues - residential	(2,748,085.29)	(340,791.56)	(2,407,293.73)	(340,791.56)	
1026	40121000	40121000 Commercial Sales Billed	(1,376,825.54)	(37,366.30)	(1,339,459.24)	(37,366.30)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(453,267.98)	(178,429.99)	(274,837.99)	(178,429.99)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(111,745.80)	(125,646.85)	13,901.05	(125,646.85)	B4612
1026		Total: Water revenues - commercial	(1,941,839.32)	(341,443.14)	(1,600,396.18)	(341,443.14)	
1026	40131000	40131000 Industrial Sales Billed	(338,371.03)	(190,885.77)	(147,485.26)	(190,885.77)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(111,528.23)	(81,577.16)	(29,951.07)	(81,577.16)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	18,067.49	156,029.13	(137,961.64)	156,029.13	B4613
1026		Total: Water revenues - industrial	(431,831.77)	(116,433.80)	(315,397.97)	(116,433.80)	
1026	40145000	40145000 Private Fire Billed	(216,556.37)	(9,295.26)	(207,261.11)	(9,295.26)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(47,610.71)	(7,059.78)	(40,550.93)	(7,059.78)	B4622
1026	40146000	40146000 Private Fire Unbilled	13.24	13.24	-	13.24	B4622
1026		Total: Water revenues - private fire	(264,153.84)	(16,341.80)	(247,812.04)	(16,341.80)	
1026	40151000	40151000 Public Authority Billed	(282,384.89)	19,801.51	(302,186.40)	19,801.51	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(92,927.81)	(30,493.44)	(62,434.37)	(30,493.44)	B4614
1026	40152000	40152000 Public Authority Unbilled	(34,755.29)	(41,389.66)	6,634.37	(41,389.66)	B4614
1026		Total: Water revenues - public authority	(410,067.99)	(52,081.59)	(357,986.40)	(52,081.59)	
1026	40161000	40161000 Sales for Resale Billed	(84,538.66)	12,200.67	(96,739.33)	12,200.67	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(27,813.88)	(7,962.95)	(19,850.93)	(7,962.95)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(19,590.14)	(21,074.04)	1,483.90	(21,074.04)	B466
1026		Total: Water revenues - sales for resale	(131,942.68)	(16,836.32)	(115,106.36)	(16,836.32)	
1026	40172000	40172000 Misc Sales Unbilled	(331.36)	(331.36)	-	(331.36)	B474
1026	40189900	40189900 Other Water Revenue	329,566.23	(295,181.18)	624,747.41	(295,181.18)	B474
1026		Total: Water revenues - other	329,234.87	(295,512.54)	624,747.41	(295,512.54)	
1026		Total: Water revenues	(5,598,686.02)	(1,179,440.75)	(4,419,245.27)	(1,179,440.75)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,388.63)	4,820.21	(39,208.84)	4,820.21	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(149.02)	(16,712.96)	(149.02)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,140.00)	(1,080.00)	(2,060.00)	(1,080.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,985.00)	(1,930.00)	(19,055.00)	(1,930.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,445.67)	(10.50)	(1,435.17)	(10.50)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(20,475.00)	(20,475.00)	-	(20,475.00)	B471
1026		Total: Other revenues	(97,296.28)	(18,824.31)	(78,471.97)	(18,824.31)	
1026		Total: Operating revenues	(5,695,982.30)	(1,198,265.06)	(4,497,717.24)	(1,198,265.06)	
1026	51010000	51010000 Purchased Water	10,552.02	6,145.00	4,407.02	6,145.00	B6101
1026		Total: Purchased water	10,552.02	6,145.00	4,407.02	6,145.00	
1026	51510011	51510011 Purchased Power - Source of Supply	2,303.06	1,974.87	328.19	1,974.87	B6151
1026	51510012	51510012 Purchased Power - Pumping	205,831.90	(2,049.71)	207,881.61	(2,049.71)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,669.79	1,755.42	4,914.37	1,755.42	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,031.71	(120.11)	2,151.82	(120.11)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	10,374.45	(14,491.54)	24,865.99	(14,491.54)	B6158
1026	51520000	51520000 Fuel for Power Production	-	(585.93)	585.93	(585.93)	B6161
1026		Total: Fuel and power	227,210.91	(13,517.00)	240,727.91	(13,517.00)	
1026	51800000	51800000 Chemicals	121,296.92	(19,793.25)	141,090.17	(19,793.25)	B6183
1026		Total: Chemicals	121,296.92	(19,793.25)	141,090.17	(19,793.25)	
1026	51110000	51110000 Waste Disposal	42,190.60	3,531.15	38,659.45	3,531.15	B6753
1026		Total: Waste disposal	42,190.60	3,531.15	38,659.45	3,531.15	
1026		Total: Production costs	401,250.45	(23,634.10)	424,884.55	(23,634.10)	
1026	50100000	50100000 Labor Natural Account	256,374.69	40,928.84	215,445.85	40,928.84	B6018
1026	50100001	50100001 Labor Expense Accrual	33,504.59	21,295.22	12,209.37	21,295.22	B6018
1026	50101100	50101100 Labor Oper Source of Supply	2,184.32	2,184.32	-	2,184.32	B6011
1026	50101200	50101200 Labor Oper Pumping	87,200.03	(25,764.81)	112,964.84	(25,764.81)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	24,213.01	5,073.38	19,139.63	5,073.38	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	49,186.50	16,894.83	32,291.67	16,894.83	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	35,039.03	(2,019.84)	37,058.87	(2,019.84)	B6017
1026	50101600	50101600 Labor Oper Admin & General	84,667.46	(11,722.59)	96,390.05	(11,722.59)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(31.90)	31.90	(31.90)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	105.55	(105.55)	105.55	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,108.25	1,553.47	7,554.78	1,553.47	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,490.42	(8,628.40)	22,118.82	(8,628.40)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,490.68	1,784.83	19,705.85	1,784.83	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,599.39	(2,465.27)	15,064.66	(2,465.27)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(226,835.08)	(40,495.62)	(186,339.46)	(40,495.62)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	47,089.87	(2,690.07)	49,779.94	(2,690.07)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,227.48	6,659.56	2,567.92	6,659.56	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,433.44	(1,722.62)	5,156.06	(1,722.62)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,118.71	448.33	670.38	448.33	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(1.91)	1.91	(1.91)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	973.40	237.77	735.63	237.77	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	919.49	121.62	797.87	121.62	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	331.59	(1,170.19)	1,501.78	(1,170.19)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,102.94	749.59	353.35	749.59	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	89.45	45.76	43.69	45.76	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(47,089.87)	2,690.07	(49,779.94)	2,690.07	B6018
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(0.49)	0.49	(0.49)	B6018
1026	50171000	50171000 Annual Performance Plan	40,490.95	3,687.21	36,803.74	3,687.21	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,598.97)	(1,766.52)	(5,832.45)	(1,766.52)	B6018
1026		Total: Salaries and wages	452,311.77	5,980.12	446,331.65	5,980.12	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,587.77)	(1,873.67)	(5,714.10)	(1,873.67)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(1,941.00)	(2,400.00)	(1,941.00)	B6048

1026		Total: Pension expense	6,223.23	(1,183.67)	7,406.90	(1,183.67)	
1026	50510000	50510000 PBOP Expense	6,322.10	717.05	5,605.05	717.05	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,520.12)	2,414.78	(4,934.90)	2,414.78	B6048
1026	50550000	50550000 Group Insurance Expense	155,188.49	12,636.17	142,552.32	12,636.17	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(64,145.87)	(10,837.80)	(53,308.07)	(10,837.80)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(11,187.00)	(98,240.00)	(11,187.00)	B6048
1026		Total: Group insurance expense	(14,582.40)	(6,256.80)	(8,325.60)	(6,256.80)	
1026	50421000	50421000 401k Expense	19,835.47	1,309.86	18,525.61	1,309.86	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,932.70)	(1,506.36)	(6,426.34)	(1,506.36)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,817.93	712.76	27,105.17	712.76	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,561.66)	(1,397.21)	(9,164.45)	(1,397.21)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	3,108.40	282.22	2,826.18	282.22	B6048
1026	50424000	50424000 DC Restoration Expense	-	(303.29)	303.29	(303.29)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,644.62	245.03	2,399.59	245.03	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(992.17)	(189.83)	(802.34)	(189.83)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,499.43	1,499.43	-	1,499.43	B6045
1026	50450016	50450016 Other Welfare - Admin & General	3,291.10	142.07	3,149.03	142.07	B6048
1026	50451000	50451000 Employee Awards	-	(589.85)	589.85	(589.85)	B6048
1026	50452000	50452000 Employee Physical Exams	353.24	790.24	(437.00)	790.24	B6048
1026	50456000	50456000 Tuition Aid	-	(2,244.44)	2,244.44	(2,244.44)	B6048
1026	50457000	50457000 Training	265.00	(73.91)	338.91	(73.91)	B6048
1026		Total: Other benefits	39,328.66	(1,323.28)	40,651.94	(1,323.28)	
1026		Total: Employee-related costs	483,281.26	(2,783.63)	486,064.89	(2,783.63)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	261,286.42	(5,253.37)	266,539.79	(5,253.37)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,821.57	1,206.49	14,615.08	1,206.49	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,994.54	1,250.73	39,743.81	1,250.73	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,451.54	(690.64)	22,142.18	(690.64)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	73,665.27	(208.63)	73,873.90	(208.63)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	26,484.72	32,789.43	(6,304.71)	32,789.43	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,866.65	(506.26)	18,372.91	(506.26)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	70,360.34	(6,407.58)	76,767.92	(6,407.58)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,183.96	9,760.97	13,422.99	9,760.97	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	27,405.06	(14,007.06)	41,412.12	(14,007.06)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	39,076.53	(72,276.16)	111,352.69	(72,276.16)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,384.91	82.95	18,301.96	82.95	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,852.81	(2,499.70)	4,352.51	(2,499.70)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	641.38	(469.41)	1,110.79	(469.41)	B6348
1026		Total: Service Company Costs	638,475.70	(57,228.24)	695,703.94	(57,228.24)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	22,000.00	(22,000.00)	22,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,471.00	1,210.19	260.81	1,210.19	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	329.55	(1,772.99)	2,102.54	(1,772.99)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	7,162.29	(18,459.00)	25,621.29	(18,459.00)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(67.71)	67.71	(67.71)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	9,013.14	(7,686.46)	16,699.60	(7,686.46)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	491.20	191.20	300.00	191.20	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,407.00	4,085.00	2,322.00	4,085.00	B6328
1026	53155000	53155000 Contract Services - Legal	48,165.08	42,552.09	5,612.99	42,552.09	B6338
1026		Total: Contracted services	73,039.26	42,052.32	30,986.94	42,052.32	
1026	52532013	52532013 Electricity - Water Treatment	3,028.78	(971.34)	4,000.12	(971.34)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,436.27	(271.47)	2,707.74	(271.47)	B6755
1026	52532016	52532016 Electricity - Admin & General	236.12	53.89	182.23	53.89	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(12,747.00)	12,747.00	(12,747.00)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	553.03	458.39	94.64	458.39	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	5.68	(4.72)	10.40	(4.72)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,275.89	2,808.95	466.94	2,808.95	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	308.66	64.18	244.48	64.18	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	23.21	11.58	11.63	11.58	B6758
1026	52550013	52550013 Janitorial - Water Treatment	58.76	58.76	-	58.76	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	116.80	116.80	-	116.80	B6755
1026	52550016	52550016 Janitorial - Admin & General	(5,484.73)	(2,504.20)	(2,980.53)	(2,504.20)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,865.57	579.39	2,286.18	579.39	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(229.92)	229.92	(229.92)	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(110.30)	209.21	(110.30)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	77.97	(477.92)	555.89	(477.92)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	809.89	576.36	233.53	576.36	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(123.72)	357.19	(480.91)	357.19	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	358.72	212.03	146.69	212.03	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	(153.54)	650.72	(153.54)	B6758
1026		Total: Building Maintenance and Services	9,142.99	(12,172.89)	21,315.88	(12,172.89)	
1026	52574013	52574013 Telephone - Water Treatment	1,097.64	252.66	844.98	252.66	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	841.91	166.77	675.14	166.77	B6755
1026	52574016	52574016 Telephone - Admin & General	6,290.65	319.72	5,970.93	319.72	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	820.22	664.71	155.51	664.71	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(612.21)	612.21	(612.21)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	677.50	264.10	413.40	264.10	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	2,036.15	1,804.33	231.82	1,804.33	B6757
1026	52574116	52574116 Cell Phone - Admin & General	5,949.61	(2,671.57)	8,621.18	(2,671.57)	B6758
1026	52574200	52574200 Data Lines - Admin & General	3,674.90	3,594.00	80.90	3,594.00	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	541.50	(1,902.95)	2,444.45	(1,902.95)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(58.18)	58.18	(58.18)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	5,196.20	5,196.20	-	5,196.20	B6758
1026		Total: Telecommunication expenses	27,126.28	7,017.58	20,108.70	7,017.58	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	(363.96)	363.96	(363.96)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	2,103.25	1,665.48	437.77	1,665.48	B6758
1026	52566016	52566016 Postage - Admin & General	79.57	(494.38)	573.95	(494.38)	B6758
1026	52566700	52566700 Printing	-	(107.52)	107.52	(107.52)	B6758
1026		Total: Postage, printing and stationary	2,182.82	699.62	1,483.20	699.62	
1026	52512500	52512500 Books & Publications	-	0.40	(0.40)	0.40	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,075.36	1,058.82	3,016.54	1,058.82	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	232.49	232.49	-	232.49	B6751

1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,997.91	1,997.91	-	1,997.91	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	527.55	(659.86)	1,187.41	(659.86)	B6758
1026	52571500	52571500 Software Licenses	5,847.34	(25,546.23)	31,393.57	(25,546.23)	B6758
1026	52582012	52582012 Uniforms - Pumping	192.48	43.21	149.27	43.21	B6753
1026	52582013	52582013 Uniforms - Water Treatment	196.64	196.64	-	196.64	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	3,721.71	3,594.40	127.31	3,594.40	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(540.80)	540.80	(540.80)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,424.52	970.77	453.75	970.77	B6757
1026	52599800	52599800 PCard Undistributed	(390.40)	(390.40)	-	(390.40)	B6758
1026		Total: Office supplies and services	17,825.60	(19,042.65)	36,868.25	(19,042.65)	
1026	52534000	52534000 Employee Expenses	(63.20)	1,396.86	(1,460.06)	1,396.86	B6758
1026	52534200	52534200 Conferences & Registration	8,341.44	(6,021.11)	14,362.55	(6,021.11)	B6758
1026	52535000	52535000 Meals Deductible	1,219.06	931.69	287.37	931.69	B6758
1026	52567000	52567000 Relocation Expenses	18,134.37	11,463.20	6,671.17	11,463.20	B6758
1026		Total: Employee related expense travel & entertainme	27,631.67	7,770.64	19,861.03	7,770.64	
1026	52001100	52001100 M & S Oper - Source of Supply	56.62	56.62	-	56.62	B6201
1026	52001200	52001200 M & S Oper - Pumping	603.61	(2,069.31)	2,672.92	(2,069.31)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,831.39	2,489.53	5,341.86	2,489.53	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	4,716.77	(3,900.20)	8,616.97	(3,900.20)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(842.73)	842.73	(842.73)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	3,912.17	(2,788.05)	6,700.22	(2,788.05)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	55.00	(55.00)	55.00	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	687.11	(1,030.02)	1,717.13	(1,030.02)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	12,386.99	2,894.00	9,492.99	2,894.00	B6758
1026	52514700	52514700 Community Partnerships	13,848.04	12,122.99	1,725.05	12,122.99	B6758
1026	52514900	52514900 Customer Education	866.63	(6,521.15)	7,387.78	(6,521.15)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	500.00	500.00	-	500.00	B6758
1026	52515000	52515000 Community Relations - Events	118.94	118.94	-	118.94	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	787.70	(11,966.03)	12,753.73	(11,966.03)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(570.50)	570.50	(570.50)	B6758
1026	52554500	52554500 Lab Supplies	47,726.27	41,068.46	6,657.81	41,068.46	B6753
1026	52568000	52568000 Research & Development	1,319.77	-	1,319.77	-	B6758
1026	52579000	52579000 Trustee Fees	443.33	(1,185.25)	1,628.58	(1,185.25)	B6758
1026	52585000	52585000 Discounts Available	(2,347.08)	(1,930.55)	(416.53)	(1,930.55)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(35.49)	(319.15)	283.66	(319.15)	B6758
1026		Total: Miscellaneous expenses	93,422.77	26,182.60	67,240.17	26,182.60	
1026	54110016	54110016 Rents-Real Property - Admin & General	(64.53)	108.17	(172.70)	108.17	B6418
1026	54140012	54140012 Rents-Equipment - Pumping	-	(62.44)	62.44	(62.44)	B6421
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	5,323.81	(80.72)	5,404.53	(80.72)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	5,259.28	(59.16)	5,318.44	(59.16)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	280,166.88	280,166.88	-	280,166.88	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	319.29	2,066.20	(1,746.91)	2,066.20	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	473.19	541.68	(68.49)	541.68	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(15.28)	15.28	(15.28)	B6502
1026	55000026	55000026 Transportation Maint - Admin & General	24.28	24.28	-	24.28	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(306,436.28)	(291,064.91)	(15,371.37)	(291,064.91)	B6508
1026	55010100	55010100 Transportation Lease Costs	(4,408.08)	(5,227.51)	819.43	(5,227.51)	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,927.96	8,901.23	14,026.73	8,901.23	B6508
1026	55010300	55010300 Transportation Lease Maint	33,352.32	4,437.24	28,915.08	4,437.24	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	331.52	(245.20)	576.72	(245.20)	B6508
1026		Total: Transportation	26,751.08	(415.39)	27,166.47	(415.39)	
1026		Total: Operating supplies and services	282,381.75	52,032.67	230,349.08	52,032.67	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	51,812.88	(1,834.12)	53,647.00	(1,834.12)	B6707
1026		Total: Uncollectible accounts expense	51,812.88	(1,834.12)	53,647.00	(1,834.12)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	4,800.41	(1,618.95)	6,419.36	(1,618.95)	B6757
1026		Total: Customer accounting, other	4,800.41	(1,618.95)	6,419.36	(1,618.95)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,328.04	12,652.20	31,675.84	12,652.20	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,040.90)	848.07	(1,888.97)	848.07	B6588
1026	55730000	55730000 Insurance Other	741.71	274.19	467.52	274.19	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	66,096.29	13,746.42	52,349.87	13,746.42	
1026	62002200	62002200 M&S Maint - Pumping	2,469.40	(2,645.91)	5,115.31	(2,645.91)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,751.76	292.05	1,459.71	292.05	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	14,865.99	8,173.95	6,692.04	8,173.95	B6206
1026	62002600	62002600 M&S Maint - Admin & General	364.30	(2,225.86)	2,590.16	(2,225.86)	B6208
1026	62502200	62502200 Misc Maint - Pumping	26.35	26.35	-	26.35	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(91.56)	91.56	(91.56)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(302.23)	(1,662.96)	1,360.73	(1,662.96)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,108.42	(30,255.54)	31,363.96	(30,255.54)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	19,439.80	(15,848.98)	35,288.78	(15,848.98)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,268.00	968.00	300.00	968.00	B6756
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	69.31	69.31	-	69.31	B6316
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	10,133.76	(7,711.56)	17,845.32	(7,711.56)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,251.49	1,251.49	-	1,251.49	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	34,298.63	25,341.31	8,957.32	25,341.31	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	-	(9,012.13)	9,012.13	(9,012.13)	B6358
1026		Total: Maintenance supplies and services	86,744.98	(33,332.04)	120,077.02	(33,332.04)	
1026	88101000	88101000 Capital Movements - UP	382,878.03	(645,136.58)	1,028,014.61	(645,136.58)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,177,162.02	(735,314.52)	1,912,476.54	(735,314.52)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,268,808.50	836,178.05	432,630.45	836,178.05	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	16,483.43	(16,483.43)	16,483.43	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	103,639.79	55,787.45	47,852.34	55,787.45	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(7,332.00)	124,710.00	(132,042.00)	124,710.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	104,439.88	(239,574.35)	344,014.23	(239,574.35)	B6758
1026	88257100	88257100 Capital Movements - RWIP	125,586.34	357,806.75	(232,220.41)	357,806.75	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(5,457.70)	(5,457.70)	-	(5,457.70)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	3,853.56	16,838.56	(12,985.00)	16,838.56	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,153,578.42)	217,678.91	(3,371,257.33)	217,678.91	B6758

1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,014,843.72	(54,651.99)	2,069,495.71	(54,651.99)	
1026	68011000	68011000 Depreciation Exp - UPIS General	856,438.84	89,686.64	766,752.20	89,686.64	B403
1026	68011200	68011200 Depreciation Exp - Non-Utility Property	-	70,677.21	(70,677.21)	70,677.21	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,758.50)	(168.47)	(5,590.03)	(168.47)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(71.81)	(18,075.26)	(71.81)	B403
1026		Total: Depreciation	832,533.27	160,123.57	672,409.70	160,123.57	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026		Total: Amortization	4,217.55	(312.05)	4,529.60	(312.05)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	62,193.50	6,988.86	55,204.64	6,988.86	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(496.62)	(25.05)	(471.57)	(25.05)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(11.26)	(2,322.85)	(11.26)	B403
1026		Total: Removal costs, net	59,362.77	6,952.55	52,410.22	6,952.55	
1026		Total: Depreciation and amortization	896,113.59	166,764.07	729,349.52	166,764.07	
1026	69011000	69011000 FIT - Current	154,555.00	246,608.00	(92,053.00)	246,608.00	B40910
1026		Total: Current federal income taxes - operating	154,555.00	246,608.00	(92,053.00)	246,608.00	
1026	69021000	69021000 SIT - Current	82,651.00	50,762.00	31,889.00	50,762.00	B40911
1026		Total: Current state income taxes - operating	82,651.00	50,762.00	31,889.00	50,762.00	
1026		Total: Current income taxes - operating	237,206.00	297,370.00	(60,164.00)	297,370.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	244,607.78	(435,213.79)	244,607.78	B41010
1026	69065000	69065000 Deferred FIT - Other	279,364.00	(66,508.00)	345,872.00	(66,508.00)	B41010
1026		Total: Deferred federal income tax expense	88,757.99	178,099.78	(89,341.79)	178,099.78	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	16,914.41	(28,782.13)	16,914.41	B41011
1026	69073500	69073500 Deferred SIT - Other	63,590.00	10,027.00	53,563.00	10,027.00	B41011
1026		Total: Deferred state income tax expense	51,722.28	26,941.41	24,780.87	26,941.41	
1026		Total: Deferred taxes	140,480.27	205,041.19	(64,560.92)	205,041.19	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	371,580.27	502,459.77	(130,879.50)	502,459.77	
1026	68520000	68520000 Property Taxes	300,529.13	-	300,529.13	-	B40811
1026	68532000	68532000 FUTA	22.71	(7.88)	30.59	(7.88)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	22.45	(22.45)	22.45	B40812
1026	68533000	68533000 FICA	54,021.23	2,653.58	51,367.65	2,653.58	B40812
1026	68533100	68533100 FICA Cap Credits	(20,050.85)	(2,640.60)	(17,410.25)	(2,640.60)	B40812
1026	68535000	68535000 SUTA	10.04	35.59	(25.55)	35.59	B40812
1026	68535100	68535100 SUTA Cap Credits	-	9.58	(9.58)	9.58	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	(48,000.00)	106,000.00	(48,000.00)	B40813
1026	68544000	68544000 Gross Receipts Tax	43,168.97	(35,111.53)	78,280.50	(35,111.53)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	452,785.69	(84,087.42)	536,873.11	(84,087.42)	
1026		Total: Operating expenses, net	3,735,323.27	530,484.43	3,204,838.84	530,484.43	
1026		Total: Operating Income (loss)	(1,960,659.03)	(667,780.63)	(1,292,878.40)	(667,780.63)	
1026	70510000	70510000 AFUDC - Equity	(14,102.58)	2,165.87	(16,268.45)	2,165.87	B420
1026		Total: Allowance for funds used during construction	(14,102.58)	2,165.87	(16,268.45)	2,165.87	
1026	71511000	71511000 M&J Revenues	(9,060.65)	(3,213.65)	(5,847.00)	(3,213.65)	B415
1026	71521000	71521000 M&J Expenses	7,175.25	4,381.69	2,793.56	4,381.69	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	1,396.86	(9,725.82)	11,122.68	(9,725.82)	B426
1026		Total: Other miscellaneous income	(488.54)	(8,557.78)	8,069.24	(8,557.78)	
1026		Total: Other Income	(14,591.12)	(6,391.91)	(8,199.21)	(6,391.91)	
1026	75840000	75840000 Lobbying Expenses	-	(15,466.56)	15,466.56	(15,466.56)	B426
1026		Total: Other miscellaneous deductions	-	(15,466.56)	15,466.56	(15,466.56)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	6.00	1,383.00	(1,377.00)	1,383.00	B40920
1026		Total: Current federal income taxes - non-operating	6.00	1,383.00	(1,377.00)	1,383.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	5.00	436.00	(431.00)	436.00	B40920
1026		Total: Current state income taxes - non-operating	5.00	436.00	(431.00)	436.00	
1026		Total: Other Deductions	11.00	(13,647.56)	13,658.56	(13,647.56)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.34	40,625.00	279,209.34	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.51	40,744.40	320,128.11	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,411.67	(18,740.44)	21,152.11	(18,740.44)	B4272
1026		Total: Interest on short-term debt	2,411.67	(18,740.44)	21,152.11	(18,740.44)	
1026	81500000	81500000 Interest Other	-	17,792.25	(17,792.25)	17,792.25	B4275
1026		Total: Other interest expense	-	17,792.25	(17,792.25)	17,792.25	
1026	85000000	85000000 AFUDC Debt	(15,569.51)	2,391.07	(17,960.58)	2,391.07	B420
1026		Total: Allowance for borrowed funds used during cons	(15,569.51)	2,391.07	(17,960.58)	2,391.07	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.51	5,673.34	442.51	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.42	7,170.18	442.42	
1026		Total: Interest Charges	355,327.27	42,629.70	312,697.57	42,629.70	
1026		Total: Other Income (Expenses)	340,747.15	22,590.23	318,156.92	22,590.23	
1026		Total: Income (loss) before income taxes	(1,619,911.88)	(645,190.40)	(974,721.48)	(645,190.40)	
1026		Total: Net income (loss)	(1,619,911.88)	(645,190.40)	(974,721.48)	(645,190.40)	
1026		Total: Net Income Available to common stockholders	(1,619,911.88)	(645,190.40)	(974,721.48)	(645,190.40)	
1026		Total: PROFIT & LOSS STATEMENT	(1,619,911.88)	(645,190.40)	(974,721.48)	(645,190.40)	

Tennessee American Water Company
Trial Balance as of September 30, 2021

Company Code	Account Number	Description	September 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,898,709.43)	21,827.38	(1,920,536.81)	21,827.38	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(618,877.73)	(223,919.85)	(394,957.88)	(223,919.85)	B4611
1026	40112000	40112000 Residential Sales Unbilled	147,628.32	103,144.70	44,483.62	103,144.70	B4611
1026		Total: Water revenues - residential	(2,369,958.84)	(98,947.77)	(2,271,011.07)	(98,947.77)	
1026	40121000	40121000 Commercial Sales Billed	(1,374,950.31)	(39,049.19)	(1,335,901.12)	(39,049.19)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(448,970.82)	(174,668.43)	(274,302.39)	(174,668.43)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	244,710.84	231,056.16	13,654.68	231,056.16	B4612
1026		Total: Water revenues - commercial	(1,579,210.29)	17,338.54	(1,596,548.83)	17,338.54	
1026	40131000	40131000 Industrial Sales Billed	(354,610.84)	99,022.09	(453,632.93)	99,022.09	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(115,723.38)	(22,637.86)	(93,085.52)	(22,637.86)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(6,362.53)	33,454.60	(39,817.13)	33,454.60	B4613
1026		Total: Water revenues - industrial	(476,696.75)	109,838.83	(586,535.58)	109,838.83	
1026	40145000	40145000 Private Fire Billed	(212,557.67)	(5,498.75)	(207,058.92)	(5,498.75)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(47,795.72)	(8,207.32)	(39,588.40)	(8,207.32)	B4622
1026	40146000	40146000 Private Fire Unbilled	(9,657.31)	(8,664.84)	(992.47)	(8,664.84)	B4622
1026		Total: Water revenues - private fire	(270,010.70)	(22,370.91)	(247,639.79)	(22,370.91)	
1026	40151000	40151000 Public Authority Billed	(278,574.64)	(10,110.15)	(268,464.49)	(10,110.15)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(90,804.30)	(35,051.50)	(55,752.80)	(35,051.50)	B4614
1026	40152000	40152000 Public Authority Unbilled	86,604.37	93,209.73	(6,605.36)	93,209.73	B4614
1026		Total: Water revenues - public authority	(282,774.57)	48,048.08	(330,822.65)	48,048.08	
1026	40161000	40161000 Sales for Resale Billed	(84,302.47)	(14,448.94)	(69,853.53)	(14,448.94)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(27,480.07)	(13,146.16)	(14,333.91)	(13,146.16)	B466
1026	40162000	40162000 Sales for Resale Unbilled	28,539.04	25,013.86	3,525.18	25,013.86	B466
1026		Total: Water revenues - sales for resale	(83,243.50)	(2,581.24)	(80,662.26)	(2,581.24)	
1026	40172000	40172000 Misc Sales Unbilled	331.36	331.36	-	331.36	B474
1026	40189900	40189900 Other Water Revenue	327,339.32	(311,455.61)	638,794.93	(311,455.61)	B474
1026		Total: Water revenues - other	327,670.68	(311,124.25)	638,794.93	(311,124.25)	
1026		Total: Water revenues	(4,734,223.97)	(259,798.72)	(4,474,425.25)	(259,798.72)	
1026	40289900	40289900 Other WW Revenue	3,474.53	3,474.53	-	3,474.53	B536
1026		Total: Sewer revenues	3,474.53	3,474.53	-	3,474.53	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(21,986.94)	19,985.75	(41,972.69)	19,985.75	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(149.02)	(16,712.96)	(149.02)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,140.00)	(1,040.00)	(2,100.00)	(1,040.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(15,205.00)	3,220.00	(18,425.00)	3,220.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,440.25)	(71.57)	(1,368.68)	(71.57)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(21,345.00)	(21,345.00)	-	(21,345.00)	B471
1026		Total: Other revenues	(79,979.17)	600.16	(80,579.33)	600.16	
1026		Total: Operating revenues	(4,810,728.61)	(255,724.03)	(4,555,004.58)	(255,724.03)	
1026	51010000	51010000 Purchased Water	10,112.76	6,069.18	4,043.58	6,069.18	B6101
1026		Total: Purchased water	10,112.76	6,069.18	4,043.58	6,069.18	
1026	51510011	51510011 Purchased Power - Source of Supply	1,882.71	1,542.08	340.63	1,542.08	B6151
1026	51510012	51510012 Purchased Power - Pumping	209,300.94	20,110.07	189,190.87	20,110.07	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,147.22	611.54	5,535.68	611.54	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,305.74	(582.06)	1,887.80	(582.06)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(23,346.36)	27,860.10	(51,206.46)	27,860.10	B6158
1026		Total: Fuel and power	195,290.25	49,541.73	145,748.52	49,541.73	
1026	51800000	51800000 Chemicals	112,998.43	23,560.69	89,437.74	23,560.69	B6183
1026		Total: Chemicals	112,998.43	23,560.69	89,437.74	23,560.69	
1026	51110000	51110000 Waste Disposal	39,506.76	16,176.43	23,330.33	16,176.43	B6753
1026		Total: Waste disposal	39,506.76	16,176.43	23,330.33	16,176.43	
1026		Total: Production costs	357,908.20	95,348.03	262,560.17	95,348.03	
1026	50100000	50100000 Labor Natural Account	267,325.18	21,728.18	245,597.00	21,728.18	B6018
1026	50100001	50100001 Labor Expense Accrual	45,123.29	3,005.39	42,117.90	3,005.39	B6018
1026	50101100	50101100 Labor Oper Source of Supply	7,099.04	7,099.04	-	7,099.04	B6011
1026	50101200	50101200 Labor Oper Pumping	85,393.90	3.06	85,390.84	3.06	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,351.26	4,851.84	14,499.42	4,851.84	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	45,291.99	4,112.43	41,179.56	4,112.43	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,107.66	(6,627.43)	36,735.09	(6,627.43)	B6017
1026	50101600	50101600 Labor Oper Admin & General	86,928.54	(11,911.46)	98,840.00	(11,911.46)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(652.57)	652.57	(652.57)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(1,279.68)	1,279.68	(1,279.68)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,590.01	(1,014.80)	10,604.81	(1,014.80)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	5,222.08	(9,949.46)	15,171.54	(9,949.46)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	6,812.80	(8,710.02)	15,522.82	(8,710.02)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	23,056.56	11,709.28	11,347.28	11,709.28	B6016
1026	50109900	50109900 Labor Capitalized Credits	(206,998.68)	(960.05)	(206,038.63)	(960.05)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	45,762.59	15,769.87	29,992.72	15,769.87	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,348.60	2,493.85	2,854.75	2,493.85	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,151.69	1,383.24	1,768.45	1,383.24	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,732.23	(145.27)	1,877.50	(145.27)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(193.41)	193.41	(193.41)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	598.39	(836.73)	1,435.12	(836.73)	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	162.00	(158.80)	320.80	(158.80)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	339.48	(2,731.45)	3,070.93	(2,731.45)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,331.33	(143.38)	1,474.71	(143.38)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	189.85	91.70	98.15	91.70	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(45,762.59)	(15,769.87)	(29,992.72)	(15,769.87)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	3,316.84	3,316.84	-	3,316.84	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	819.20	(382.48)	1,201.68	(382.48)	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	630.00	(105.70)	735.70	(105.70)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	411.36	9.12	402.24	9.12	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	0.49	(0.49)	0.49	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(3,316.84)	(3,316.84)	-	(3,316.84)	B6018

1026	50171000	50171000 Annual Performance Plan	66,710.82	(916.63)	67,627.45	(916.63)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,913.77)	(464.73)	(6,449.04)	(464.73)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	12,077.74	530.18	11,547.56	530.18	B6018
1026		Total: Salaries and wages	510,892.55	9,833.75	501,058.80	9,833.75	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,936.55)	(1,224.62)	(5,711.93)	(1,224.62)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(135,987.00)	131,646.00	(135,987.00)	B6048
1026		Total: Pension expense	6,874.45	(134,580.62)	141,455.07	(134,580.62)	
1026	50510000	50510000 PBOP Expense	6,322.10	187.20	6,134.90	187.20	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,092.39)	(204.12)	(1,888.27)	(204.12)	B6048
1026	50550000	50550000 Group Insurance Expense	156,759.24	6,552.45	150,206.79	6,552.45	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(59,530.93)	(4,374.55)	(55,156.38)	(4,374.55)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(11,187.00)	(98,240.00)	(11,187.00)	B6048
1026		Total: Group insurance expense	(7,968.98)	(9,026.02)	1,057.04	(9,026.02)	
1026	50421000	50421000 401k Expense	20,178.99	419.54	19,759.45	419.54	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,317.63)	(163.14)	(7,154.49)	(163.14)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,795.58	(777.11)	28,572.69	(777.11)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,488.11)	315.47	(9,803.58)	315.47	B6048
1026	50424000	50424000 DC Restoration Expense	-	(303.28)	303.28	(303.28)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,185.52	(854.79)	3,040.31	(854.79)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(830.15)	16.73	(846.88)	16.73	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	3,000.00	3,000.00	-	3,000.00	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(800.00)	800.00	(800.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,535.06	(1,454.32)	3,989.38	(1,454.32)	B6048
1026	50451000	50451000 Employee Awards	-	(6.26)	6.26	(6.26)	B6048
1026	50452000	50452000 Employee Physical Exams	342.53	257.53	85.00	257.53	B6048
1026	50456000	50456000 Tuition Aid	-	(5.56)	5.56	(5.56)	B6048
1026	50457000	50457000 Training	1,945.47	(3,405.62)	5,351.09	(3,405.62)	B6048
1026		Total: Other benefits	40,347.26	(3,760.81)	44,108.07	(3,760.81)	
1026		Total: Employee-related costs	550,145.28	(137,533.70)	687,678.98	(137,533.70)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	491,776.41	148,789.96	342,986.45	148,789.96	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	17,123.00	3,145.73	13,977.27	3,145.73	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	43,862.33	3,453.20	40,409.13	3,453.20	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,678.76	65.63	25,613.13	65.63	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	72,894.53	(3,718.93)	76,613.46	(3,718.93)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	51,077.34	45,069.35	6,007.99	45,069.35	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,193.92	(2,706.23)	18,900.15	(2,706.23)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	76,679.05	6,928.82	69,750.23	6,928.82	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,157.10	15,142.55	8,014.55	15,142.55	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	21,654.86	(9,234.80)	30,889.66	(9,234.80)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	34,447.74	(6,839.31)	41,287.05	(6,839.31)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	26,861.81	9,365.75	17,496.06	9,365.75	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,752.04	(2,197.44)	3,949.48	(2,197.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	117.88	(704.44)	822.32	(704.44)	B6348
1026		Total: Service Company Costs	903,276.77	206,559.84	696,716.93	206,559.84	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	1,643.88	1,643.88	-	1,643.88	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	14,757.98	14,145.24	612.74	14,145.24	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	3,115.51	2,933.06	182.45	2,933.06	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,786.41	22,334.96	(17,548.55)	22,334.96	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,092.89	(48,659.69)	73,752.58	(48,659.69)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	395.00	(96.20)	491.20	(96.20)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,407.00	(181.00)	6,588.00	(181.00)	B6328
1026	53155000	53155000 Contract Services - Legal	24,012.65	(18,128.05)	42,140.70	(18,128.05)	B6338
1026		Total: Contracted services	80,211.32	(26,007.80)	106,219.12	(26,007.80)	
1026	52532013	52532013 Electricity - Water Treatment	2,875.04	(1,416.63)	4,291.67	(1,416.63)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,018.96	175.98	1,842.98	175.98	B6755
1026	52532016	52532016 Electricity - Admin & General	179.74	60.70	119.04	60.70	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	6,071.00	(101.00)	6,172.00	(101.00)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,800.00	1,800.00	-	1,800.00	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	13,080.44	11,863.19	1,217.25	11,863.19	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.38	(0.98)	11.36	(0.98)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	688.71	(233.69)	922.40	(233.69)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	249.68	(17.06)	266.74	(17.06)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	34.57	25.93	8.64	25.93	B6758
1026	52550012	52550012 Janitorial - Pumping	199.05	74.26	124.79	74.26	B6751
1026	52550013	52550013 Janitorial - Water Treatment	619.50	619.50	-	619.50	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	82.05	82.05	-	82.05	B6755
1026	52550016	52550016 Janitorial - Admin & General	10,560.66	9,814.53	746.13	9,814.53	B6758
1026	52571011	52571011 Security Service - Source of Supply	4,830.34	2,544.16	2,286.18	2,544.16	B6751
1026	52571016	52571016 Security Service - Admin & General	-	(470.02)	470.02	(470.02)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(80.75)	179.66	(80.75)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	842.17	302.40	539.77	302.40	B6755
1026	52578016	52578016 Trash Removal - Admin & General	209.44	(548.17)	757.61	(548.17)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	106.58	144.41	(37.83)	144.41	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	110.33	(56.34)	166.67	(56.34)	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	-	497.18	-	B6758
1026		Total: Building Maintenance and Services	45,164.73	24,582.47	20,582.26	24,582.47	
1026	52574013	52574013 Telephone - Water Treatment	1,097.76	279.62	818.14	279.62	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	939.28	296.29	642.99	296.29	B6755
1026	52574016	52574016 Telephone - Admin & General	5,257.75	(469.14)	5,726.89	(469.14)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	610.66	502.39	108.27	502.39	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(724.71)	724.71	(724.71)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	485.99	117.09	368.90	117.09	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,925.59	1,151.39	774.20	1,151.39	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,350.86	(6,464.11)	10,814.97	(6,464.11)	B6758
1026	52574200	52574200 Data Lines - Admin & General	583.56	509.22	74.34	509.22	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	87.55	(2,866.40)	2,953.95	(2,866.40)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(70.32)	70.32	(70.32)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,304.24	2,304.24	-	2,304.24	B6758
1026		Total: Telecommunication expenses	17,643.24	(5,434.44)	23,077.68	(5,434.44)	

1026	52562513	52562513 Overnight Shipping - Water Treatment	-	363.96	(363.96)	363.96	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	429.30	(162.77)	592.07	(162.77)	B6758
1026	52566016	52566016 Postage - Admin & General	162.59	162.59	-	162.59	B6758
1026	52566700	52566700 Printing	1,530.00	1,530.00	-	1,530.00	B6758
1026		Total: Postage, printing and stationary	2,121.89	1,893.78	228.11	1,893.78	
1026	52512500	52512500 Books & Publications	-	(0.40)	0.40	(0.40)	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,851.62	(378.97)	4,230.59	(378.97)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	(33.50)	(187.08)	153.58	(187.08)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	59.46	(276.50)	335.96	(276.50)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	4,736.40	4,198.14	538.26	4,198.14	B6758
1026	52571500	52571500 Software Licenses	1,693.17	(11,714.39)	13,407.56	(11,714.39)	B6758
1026	52582012	52582012 Uniforms - Pumping	2,179.02	1,876.16	302.86	1,876.16	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(109.95)	109.95	(109.95)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	3,264.04	2,245.77	1,018.27	2,245.77	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	183.00	(522.69)	705.69	(522.69)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,062.34	3,013.39	48.95	3,013.39	B6757
1026	52599800	52599800 PCard Undistributed	322.80	322.80	-	322.80	B6758
1026		Total: Office supplies and services	19,318.35	(1,533.72)	20,852.07	(1,533.72)	
1026	52534000	52534000 Employee Expenses	3,027.11	(331.28)	3,358.39	(331.28)	B6758
1026	52534200	52534200 Conferences & Registration	10,252.24	1,224.24	9,028.00	1,224.24	B6758
1026	52535000	52535000 Meals Deductible	1,945.60	876.80	1,068.80	876.80	B6758
1026	52567000	52567000 Relocation Expenses	13,649.09	13,087.24	561.85	13,087.24	B6758
1026		Total: Employee related expense travel & entertainme	28,874.04	14,857.00	14,017.04	14,857.00	
1026	52001100	52001100 M & S Oper - Source of Supply	2,541.50	2,428.93	112.57	2,428.93	B6201
1026	52001200	52001200 M & S Oper - Pumping	2,002.86	2,002.86	-	2,002.86	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	1,201.29	(5,936.91)	7,138.20	(5,936.91)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	4,425.28	2,621.44	1,803.84	2,621.44	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(531.69)	531.69	(531.69)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,754.47	17,089.10	7,665.37	17,089.10	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	8.36	8.36	-	8.36	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	770.00	770.00	-	770.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-	(147.91)	147.91	(147.91)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	9,011.24	(7,004.83)	16,016.07	(7,004.83)	B6758
1026	52514700	52514700 Community Partnerships	13,700.46	8,483.62	5,216.84	8,483.62	B6758
1026	52514900	52514900 Customer Education	2,219.63	(4,530.83)	6,750.46	(4,530.83)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	104.69	104.69	-	104.69	B6758
1026	52515001	52515001 Community Relations - Specialty	485.23	(514.77)	1,000.00	(514.77)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	787.70	(3,028.67)	3,816.37	(3,028.67)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	8,650.83	7,323.77	1,327.06	7,323.77	B6758
1026	52554500	52554500 Lab Supplies	35,518.64	32,551.99	2,966.65	32,551.99	B6753
1026	52556000	52556000 Lobbying Expenses	-	15,640.00	(15,640.00)	15,640.00	B6758
1026	52568000	52568000 Research & Development	1,319.77	-	1,319.77	-	B6758
1026	52585000	52585000 Discounts Available	(1,699.81)	(1,236.58)	(463.23)	(1,236.58)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(64.54)	(342.96)	278.42	(342.96)	B6758
1026		Total: Miscellaneous expenses	105,737.60	65,749.61	39,987.99	65,749.61	
1026	54110016	54110016 Rents-Real Property - Admin & General	(68.88)	116.73	(185.61)	116.73	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	3,038.75	1,136.26	1,902.49	1,136.26	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(24.17)	24.17	(24.17)	B6428
1026		Total: Rents	2,969.87	1,228.82	1,741.05	1,228.82	
1026	55000000	55000000 Transportation (O&M) - Natural Account	408,936.40	408,936.40	-	408,936.40	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(1,588.19)	1,588.19	(1,588.19)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	57.00	57.00	-	57.00	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	442.43	442.43	-	442.43	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(186.42)	186.42	(186.42)	B6502
1026	55000026	55000026 Transportation Maint - Admin & General	312.89	312.89	-	312.89	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(432,828.46)	(417,486.41)	(15,342.05)	(417,486.41)	B6508
1026	55010100	55010100 Transportation Lease Costs	(8,260.37)	(23,805.55)	15,545.18	(23,805.55)	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,951.56	7,266.85	12,684.71	7,266.85	B6508
1026	55010300	55010300 Transportation Lease Maint	20,178.89	(3,955.22)	24,134.11	(3,955.22)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	163.52	(132.62)	296.14	(132.62)	B6508
1026		Total: Transportation	8,953.86	(30,138.84)	39,092.70	(30,138.84)	
1026		Total: Operating supplies and services	310,994.90	45,196.88	265,798.02	45,196.88	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	38,225.24	10,200.79	28,024.45	10,200.79	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	13,670.38	12,297.83	1,372.55	12,297.83	B6707
1026		Total: Uncollectible accounts expense	51,895.62	22,498.62	29,397.00	22,498.62	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	(165.64)	165.64	(165.64)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,125.62	3,091.22	5,034.40	3,091.22	B6757
1026	52520000	52520000 Collection Agencies	(15.98)	(3,665.50)	3,649.52	(3,665.50)	B6757
1026		Total: Customer accounting, other	8,109.64	(739.92)	8,849.56	(739.92)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.42	12,346.58	31,675.84	12,346.58	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(935.64)	905.40	(1,841.04)	905.40	B6588
1026	55730000	55730000 Insurance Other	741.71	174.19	567.52	174.19	B6598
1026	55740000	55740000 Insurance Property	17,897.17	2,385.25	15,511.92	2,385.25	B6598
1026		Total: Insurance other than group	66,153.51	13,655.71	52,497.80	13,655.71	
1026	62002100	62002100 M&S Maint - Source of Supply	39.48	(22.87)	62.35	(22.87)	B6202
1026	62002200	62002200 M&S Maint - Pumping	14,136.27	3,589.31	10,546.96	3,589.31	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	23,422.02	22,639.32	782.70	22,639.32	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	23,814.78	8,996.21	14,818.57	8,996.21	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,051.03	1,592.99	458.04	1,592.99	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	(65.00)	65.00	(65.00)	B6752
1026	62502200	62502200 Misc Maint - Pumping	324.33	324.33	-	324.33	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	3,000.00	3,000.00	-	3,000.00	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,090.72	(235.44)	1,326.16	(235.44)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,108.42	(23,930.05)	25,038.47	(23,930.05)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	4,350.42	92,324.13	(87,973.71)	92,324.13	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,064.00	(1,259.04)	2,323.04	(1,259.04)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	1,727.20	127.20	1,600.00	127.20	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	5,892.80	5,892.80	-	5,892.80	B6314
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	8,650.00	8,650.00	-	8,650.00	B6318

1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,468.00)	3,468.00	(3,468.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	300.00	(10,491.33)	10,791.33	(10,491.33)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	56,750.00	54,661.51	2,088.49	54,661.51	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	22,201.51	(6,367.23)	28,568.74	(6,367.23)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,918.05	(415.87)	2,333.92	(415.87)	B6358
1026		Total: Maintenance supplies and services	171,841.03	155,542.97	16,298.06	155,542.97	
1026	88101000	88101000 Capital Movements - UP	2,819,377.01	2,772,947.73	46,429.28	2,772,947.73	B6758
1026	88106000	88106000 Capital Movements - CCNC	(436,783.90)	(7,426,529.23)	6,989,745.33	(7,426,529.23)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,148,355.74	4,389,631.43	(3,241,275.69)	4,389,631.43	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	1,278.84	(1,278.84)	1,278.84	B6758
1026	88252100	88252100 Capital Movements - ADV NT	310,876.64	238,145.69	72,730.95	238,145.69	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	8,816.36	610.16	8,206.20	610.16	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(10,228.00)	84,201.00	(94,429.00)	84,201.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	100,091.33	(2,239,545.31)	2,339,636.64	(2,239,545.31)	B6758
1026	88257100	88257100 Capital Movements - RWIP	322,622.10	885,888.27	(563,266.17)	885,888.27	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(310,876.64)	(226,266.49)	(84,610.15)	(226,266.49)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(21,923.90)	(9,313.11)	(12,610.79)	(9,313.11)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	4,593.56	5,469.77	(876.21)	5,469.77	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,934,920.30)	1,523,481.25	(5,458,401.55)	1,523,481.25	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,420,324.95	400,528.43	2,019,796.52	400,528.43	
1026	68011000	68011000 Depreciation Exp - UPIS General	863,479.28	(12,669.89)	876,149.17	(12,669.89)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,766.40)	(176.37)	(5,590.03)	(176.37)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(71.81)	(18,075.26)	(71.81)	B403
1026		Total: Depreciation	839,565.81	(12,918.07)	852,483.88	(12,918.07)	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026		Total: Amortization	4,217.55	(312.05)	4,529.60	(312.05)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	62,388.97	6,772.77	55,616.20	6,772.77	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(497.94)	(26.37)	(471.57)	(26.37)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(11.26)	(2,322.85)	(11.26)	B403
1026		Total: Removal costs, net	59,556.92	6,735.14	52,821.78	6,735.14	
1026		Total: Depreciation and amortization	903,340.28	(6,494.98)	909,835.26	(6,494.98)	
1026	69011000	69011000 FIT - Current	349,130.00	277,532.00	71,598.00	277,532.00	B40910
1026		Total: Current federal income taxes - operating	349,130.00	277,532.00	71,598.00	277,532.00	
1026	69021000	69021000 SIT - Current	82,466.00	27,253.00	55,213.00	27,253.00	B40911
1026		Total: Current state income taxes - operating	82,466.00	27,253.00	55,213.00	27,253.00	
1026		Total: Current income taxes - operating	431,596.00	304,785.00	126,811.00	304,785.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	244,607.78	(435,213.79)	244,607.78	B41010
1026	69065000	69065000 Deferred FIT - Other	(105,522.00)	(265,058.00)	159,536.00	(265,058.00)	B41010
1026		Total: Deferred federal income tax expense	(296,128.01)	(20,450.22)	(275,677.79)	(20,450.22)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	16,914.41	(28,782.13)	16,914.41	B41011
1026	69073500	69073500 Deferred SIT - Other	3,998.00	(26,003.00)	30,001.00	(26,003.00)	B41011
1026		Total: Deferred state income tax expense	(7,869.72)	(9,088.59)	1,218.87	(9,088.59)	
1026		Total: Deferred taxes	(303,997.73)	(29,538.81)	(274,458.92)	(29,538.81)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	121,492.27	275,294.77	(153,802.50)	275,294.77	
1026	68520000	68520000 Property Taxes	(45,588.92)	(346,118.05)	300,529.13	(346,118.05)	B40811
1026	68532000	68532000 FUTA	13.28	(23.16)	36.44	(23.16)	B40812
1026	68532100	68532100 FUTA Cap Credits	7.58	8.70	(1.12)	8.70	B40812
1026	68533000	68533000 FICA	54,754.48	947.55	53,806.93	947.55	B40812
1026	68533100	68533100 FICA Cap Credits	(17,900.85)	(670.36)	(17,230.49)	(670.36)	B40812
1026	68535000	68535000 SUTA	(6.23)	4,111.11	(4,117.34)	4,111.11	B40812
1026	68535100	68535100 SUTA Cap Credits	46.27	46.52	(0.25)	46.52	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	127,134.82	(355,302.05)	482,436.87	(355,302.05)	
1026		Total: Operating expenses, net	3,572,292.32	314,026.17	3,258,266.15	314,026.17	
1026		Total: Operating Income (loss)	(1,238,436.29)	58,302.14	(1,296,738.43)	58,302.14	
1026	70510000	70510000 AFUDC - Equity	(24,597.48)	3,377.11	(27,974.59)	3,377.11	B420
1026		Total: Allowance for funds used during construction	(24,597.48)	3,377.11	(27,974.59)	3,377.11	
1026	71511000	71511000 M&J Revenues	(3,951.00)	(1,119.35)	(2,831.65)	(1,119.35)	B415
1026	71521000	71521000 M&J Expenses	100.72	(6,334.10)	6,434.82	(6,334.10)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	(130,000.00)	130,000.00	(130,000.00)	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	7,080.69	(6,539.68)	13,620.37	(6,539.68)	B426
1026		Total: Other miscellaneous income	3,230.41	(143,993.13)	147,223.54	(143,993.13)	
1026		Total: Other Income	(21,367.07)	(140,616.02)	119,248.95	(140,616.02)	
1026	75840000	75840000 Lobbying Expenses	-	(16,221.36)	16,221.36	(16,221.36)	B426
1026		Total: Other miscellaneous deductions	-	(16,221.36)	16,221.36	(16,221.36)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(2,375.00)	223.00	(2,598.00)	223.00	B40920
1026		Total: Current federal income taxes - non-operating	(2,375.00)	223.00	(2,598.00)	223.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(583.00)	783.00	(1,366.00)	783.00	B40920
1026		Total: Current state income taxes - non-operating	(583.00)	783.00	(1,366.00)	783.00	
1026		Total: Other Deductions	(2,958.00)	(15,215.36)	12,257.36	(15,215.36)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.35	40,625.00	279,209.35	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.52	40,744.40	320,128.12	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,467.75	(12,247.85)	14,715.60	(12,247.85)	B4272
1026		Total: Interest on short-term debt	2,467.75	(12,247.85)	14,715.60	(12,247.85)	
1026	81500000	81500000 Interest Other	-	14,611.49	(14,611.49)	14,611.49	B4275
1026		Total: Other interest expense	-	14,611.49	(14,611.49)	14,611.49	
1026	85000000	85000000 AFUDC Debt	(15,627.22)	(1,768.50)	(13,858.72)	(1,768.50)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,627.22)	(1,768.50)	(13,858.72)	(1,768.50)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.51	5,673.34	442.51	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428

1026		Total: Amortization of debt expense	7,612.60	442.42	7,170.18	442.42	
1026		Total: Interest Charges	355,325.65	41,781.96	313,543.69	41,781.96	
1026		Total: Other Income (Expenses)	331,000.58	(114,049.42)	445,050.00	(114,049.42)	
1026		Total: Income (loss) before income taxes	(907,435.71)	(55,747.28)	(851,688.43)	(55,747.28)	
1026		Total: Net income (loss)	(907,435.71)	(55,747.28)	(851,688.43)	(55,747.28)	
1026		Total: Net Income Available to common stockholders	(907,435.71)	(55,747.28)	(851,688.43)	(55,747.28)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,750,846.80	687,711.70	2,063,135.10	687,711.70	B438
1026		Total: Common Dividends	2,750,846.80	687,711.70	2,063,135.10	687,711.70	
1026		Total: PROFIT & LOSS STATEMENT	1,843,411.09	631,964.42	1,211,446.67	631,964.42	

Tennessee American Water Company
Trial Balance as of October 31, 2021

Company Code	Account Number	Description	October 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,742,283.18)	59,906.53	(1,802,189.71)	59,906.53	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(568,635.40)	(201,012.34)	(367,623.06)	(201,012.34)	B4611
1026	40112000	40112000 Residential Sales Unbilled	127,059.62	138,353.00	(11,293.38)	138,353.00	B4611
1026		Total: Water revenues - residential	(2,183,858.96)	(2,752.81)	(2,181,106.15)	(2,752.81)	
1026	40121000	40121000 Commercial Sales Billed	(1,361,970.29)	(119,344.57)	(1,242,625.72)	(119,344.57)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(444,109.52)	(190,658.49)	(253,451.03)	(190,658.49)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(157,843.85)	(132,293.64)	(25,550.21)	(132,293.64)	B4612
1026		Total: Water revenues - commercial	(1,963,923.66)	(442,296.70)	(1,521,626.96)	(442,296.70)	
1026	40131000	40131000 Industrial Sales Billed	(332,041.61)	163,317.44	(495,359.05)	163,317.44	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(108,202.50)	(43,897.73)	(64,304.77)	(43,897.73)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	6,472.47	(148,855.87)	155,328.34	(148,855.87)	B4613
1026		Total: Water revenues - industrial	(433,771.64)	(29,436.16)	(404,335.48)	(29,436.16)	
1026	40145000	40145000 Private Fire Billed	(211,981.96)	271.53	(212,253.49)	271.53	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(120,170.66)	(29,200.96)	(90,969.70)	(29,200.96)	B4622
1026	40146000	40146000 Private Fire Unbilled	9,657.31	9,474.90	182.41	9,474.90	B4622
1026		Total: Water revenues - private fire	(322,495.31)	(19,454.53)	(303,040.78)	(19,454.53)	
1026	40151000	40151000 Public Authority Billed	(276,092.70)	(50,422.79)	(225,669.91)	(50,422.79)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(89,978.60)	(44,030.85)	(45,947.75)	(44,030.85)	B4614
1026	40152000	40152000 Public Authority Unbilled	(89,087.29)	(66,667.65)	(22,419.64)	(66,667.65)	B4614
1026		Total: Water revenues - public authority	(455,158.59)	(161,121.29)	(294,037.30)	(161,121.29)	
1026	40161000	40161000 Sales for Resale Billed	(74,955.16)	(5,797.27)	(69,157.89)	(5,797.27)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,427.88)	(10,396.06)	(14,031.82)	(10,396.06)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(7,485.48)	(6,186.47)	(1,299.01)	(6,186.47)	B466
1026		Total: Water revenues - sales for resale	(106,868.52)	(22,379.80)	(84,488.72)	(22,379.80)	
1026	40189900	40189900 Other Water Revenue	358,022.70	(337,136.09)	695,158.79	(337,136.09)	B474
1026		Total: Water revenues - other	358,022.70	(337,136.09)	695,158.79	(337,136.09)	
1026		Total: Water revenues	(5,108,053.98)	(1,014,577.38)	(4,093,476.60)	(1,014,577.38)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(33,243.31)	(2,852.01)	(30,391.30)	(2,852.01)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	350.98	(17,212.96)	350.98	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,380.00)	(180.00)	(3,200.00)	(180.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(16,925.00)	1,575.00	(18,500.00)	1,575.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,393.33)	25.83	(1,419.16)	25.83	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(23,460.00)	(5,835.00)	(17,625.00)	(5,835.00)	B471
1026		Total: Other revenues	(95,263.62)	(6,915.20)	(88,348.42)	(6,915.20)	
1026		Total: Operating revenues	(5,203,317.60)	(1,021,492.58)	(4,181,825.02)	(1,021,492.58)	
1026	51010000	51010000 Purchased Water	18,517.47	15,566.02	2,951.45	15,566.02	B6101
1026		Total: Purchased water	18,517.47	15,566.02	2,951.45	15,566.02	
1026	51510011	51510011 Purchased Power - Source of Supply	2,153.96	1,822.99	330.97	1,822.99	B6151
1026	51510012	51510012 Purchased Power - Pumping	187,761.67	(1,208.30)	188,969.97	(1,208.30)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,461.00	1,679.02	5,781.98	1,679.02	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,245.22	(282.52)	1,527.74	(282.52)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(34,564.03)	(96,867.06)	62,303.03	(96,867.06)	B6158
1026		Total: Fuel and power	164,057.82	(94,855.87)	258,913.69	(94,855.87)	
1026	51800000	51800000 Chemicals	86,895.22	258.31	86,636.91	258.31	B6183
1026		Total: Chemicals	86,895.22	258.31	86,636.91	258.31	
1026	51110000	51110000 Waste Disposal	10,235.99	(23,034.69)	33,270.68	(23,034.69)	B6753
1026		Total: Waste disposal	10,235.99	(23,034.69)	33,270.68	(23,034.69)	
1026		Total: Production costs	279,706.50	(102,066.23)	381,772.73	(102,066.23)	
1026	50100000	50100000 Labor Natural Account	232,422.19	(2,543.84)	234,966.03	(2,543.84)	B6018
1026	50100001	50100001 Labor Expense Accrual	8,564.53	7,228.24	1,336.29	7,228.24	B6018
1026	50101100	50101100 Labor Oper Source of Supply	2,593.88	2,583.38	10.50	2,583.38	B6011
1026	50101200	50101200 Labor Oper Pumping	100,457.59	(8,806.43)	109,264.02	(8,806.43)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,567.75	839.09	18,728.66	839.09	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	53,512.40	13,469.13	40,043.27	13,469.13	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	37,030.66	(5,220.47)	42,251.13	(5,220.47)	B6017
1026	50101600	50101600 Labor Oper Admin & General	89,946.80	(26,281.44)	116,228.24	(26,281.44)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	216.67	(216.67)	216.67	B6012
1026	50102300	50102300 Labor Maint Water Treatment	110.56	467.03	(356.47)	467.03	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,597.87	(4,139.51)	12,737.38	(4,139.51)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,443.90	1,631.86	13,812.04	1,631.86	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,914.18	(562.80)	14,476.98	(562.80)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,738.47	(1,150.48)	16,888.95	(1,150.48)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(218,077.58)	(19,202.36)	(198,875.22)	(19,202.36)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	51,283.23	8,270.20	43,013.03	8,270.20	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,344.84	1,383.51	2,961.33	1,383.51	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,139.92	1,335.81	804.11	1,335.81	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,460.18	1,409.79	50.39	1,409.79	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	255.38	255.38	-	255.38	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,308.28	(1,393.04)	2,701.32	(1,393.04)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	82.92	42.79	40.13	42.79	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(200.41)	200.41	(200.41)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	728.24	70.76	657.48	70.76	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	28.51	(918.50)	947.01	(918.50)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	720.02	(1,389.66)	2,109.68	(1,389.66)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	893.48	871.63	21.85	871.63	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(51,283.23)	(8,270.20)	(43,013.03)	(8,270.20)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	(2,960.68)	(2,960.68)	-	(2,960.68)	B6018
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	682.20	682.20	-	682.20	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	363.84	363.84	-	363.84	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	(114.72)	(114.72)	-	(114.72)	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	2,960.68	2,960.68	-	2,960.68	B6018
1026	50171000	50171000 Annual Performance Plan	43,404.25	3,063.94	40,340.31	3,063.94	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,763.56)	(1,001.82)	(6,761.74)	(1,001.82)	B6018

1026		Total: Salaries and wages	428,356.98	(37,010.43)	465,367.41	(37,010.43)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,272.69)	(1,443.19)	(5,829.50)	(1,443.19)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(16,835.00)	12,494.00	(16,835.00)	B6048
1026		Total: Pension expense	6,538.31	(15,647.19)	22,185.50	(15,647.19)	
1026	50510000	50510000 PBOP Expense	316.10	(5,905.80)	6,221.90	(5,905.80)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,450.85)	(467.37)	(1,983.48)	(467.37)	B6048
1026	50550000	50550000 Group Insurance Expense	150,476.58	(168.67)	150,645.25	(168.67)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(59,679.46)	(8,762.91)	(50,916.55)	(8,762.91)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(11,187.00)	(98,240.00)	(11,187.00)	B6048
1026		Total: Group insurance expense	(20,764.63)	(26,491.75)	5,727.12	(26,491.75)	
1026	50421000	50421000 401k Expense	19,397.09	(472.03)	19,869.12	(472.03)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,462.26)	(801.16)	(6,661.10)	(801.16)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,860.51	(2,029.69)	28,890.20	(2,029.69)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,494.11)	(608.06)	(8,886.05)	(608.06)	B6048
1026	50424000	50424000 DC Restoration Expense	-	2,729.57	(2,729.57)	2,729.57	B6048
1026	50426000	50426000 Retiree Medical Expense	2,529.99	(12.70)	2,542.69	(12.70)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(846.25)	(130.56)	(715.69)	(130.56)	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	500.00	500.00	-	500.00	B6043
1026	50450016	50450016 Other Welfare - Admin & General	129.43	(1,069.81)	1,199.24	(1,069.81)	B6048
1026	50451000	50451000 Employee Awards	13.84	(128.51)	142.35	(128.51)	B6048
1026	50452000	50452000 Employee Physical Exams	(177.53)	(262.53)	85.00	(262.53)	B6048
1026	50457000	50457000 Training	324.24	11,334.24	(11,010.00)	11,334.24	B6048
1026		Total: Other benefits	31,774.95	9,048.76	22,726.19	9,048.76	
1026		Total: Employee-related costs	445,905.61	(70,100.61)	516,006.22	(70,100.61)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	245,753.32	(26,109.64)	271,862.96	(26,109.64)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,764.89	597.76	14,167.13	597.76	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	40,590.62	(161.12)	40,751.74	(161.12)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	17,112.04	(3,146.09)	20,258.13	(3,146.09)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	63,202.86	(16,862.57)	80,065.43	(16,862.57)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	13,951.15	11,838.19	2,112.96	11,838.19	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	15,206.60	242.20	14,964.40	242.20	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	80,342.56	(4,161.20)	84,503.76	(4,161.20)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,833.73	9,564.50	14,269.23	9,564.50	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	29,813.36	(17,036.41)	46,849.77	(17,036.41)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	34,770.83	(6,875.90)	41,646.73	(6,875.90)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,308.53	1,975.32	13,333.21	1,975.32	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,520.00	(975.67)	2,495.67	(975.67)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	516.90	(509.86)	1,026.76	(509.86)	B6348
1026		Total: Service Company Costs	596,687.39	(51,620.49)	648,307.88	(51,620.49)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	2,000.00	2,000.00	-	2,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,406.95	451.21	1,955.74	451.21	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,735.45	640.02	1,095.43	640.02	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,359.27	(2,604.85)	5,964.12	(2,604.85)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	981.20	981.20	-	981.20	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,144.37	(147,587.17)	172,731.54	(147,587.17)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	150.00	-	150.00	-	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(6,588.00)	6,588.00	(6,588.00)	B6328
1026	53155000	53155000 Contract Services - Legal	13,574.83	(45,039.62)	58,614.45	(45,039.62)	B6338
1026		Total: Contracted services	49,352.07	(197,747.21)	247,099.28	(197,747.21)	
1026	52532013	52532013 Electricity - Water Treatment	2,507.06	(563.54)	3,070.60	(563.54)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,127.52	237.70	889.82	237.70	B6755
1026	52532016	52532016 Electricity - Admin & General	113.55	34.13	79.42	34.13	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	8,874.00	2,680.02	6,193.98	2,680.02	B6751
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	529.00	529.00	-	529.00	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	(5,700.00)	(6,197.37)	497.37	(6,197.37)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.25	(3.59)	12.84	(3.59)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,170.07	177.73	992.34	177.73	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	427.65	164.46	263.19	164.46	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(2.38)	(21.41)	19.03	(21.41)	B6758
1026	52550013	52550013 Janitorial - Water Treatment	79.68	19.02	60.66	19.02	B6753
1026	52550016	52550016 Janitorial - Admin & General	3,477.24	222.64	3,254.60	222.64	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,853.71	1,567.53	2,286.18	1,567.53	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(229.92)	229.92	(229.92)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	470.02	(470.02)	470.02	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	140.23	(23.77)	164.00	(23.77)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	191.19	(218.87)	410.06	(218.87)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	663.36	546.60	116.76	546.60	B6758
1026	52583013	52583013 Water & WW - Water Treatment	1,453.13	1,392.27	60.86	1,392.27	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	374.00	220.27	153.73	220.27	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	(343.64)	840.82	(343.64)	B6758
1026		Total: Building Maintenance and Services	19,785.44	659.28	19,126.16	659.28	
1026	52574013	52574013 Telephone - Water Treatment	3,382.82	2,152.62	1,230.20	2,152.62	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	2,371.49	1,225.76	1,145.73	1,225.76	B6755
1026	52574016	52574016 Telephone - Admin & General	7,786.73	(1,015.94)	8,802.67	(1,015.94)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	401.47	276.04	125.43	276.04	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(540.74)	540.74	(540.74)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	366.96	23.98	342.98	23.98	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,515.92	457.62	1,058.30	457.62	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,939.71	(4,053.79)	6,993.50	(4,053.79)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,598.84	1,522.49	76.35	1,522.49	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	153.66	(2,138.65)	2,292.31	(2,138.65)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(53.69)	53.69	(53.69)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	4,148.17	4,148.17	-	4,148.17	B6758
1026		Total: Telecommunication expenses	24,665.77	2,003.87	22,661.90	2,003.87	
1026	52562513	52562513 Overnight Shipping - Water Treatment	94.25	12.52	81.73	12.52	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	366.97	(8.55)	375.52	(8.55)	B6758
1026	52566016	52566016 Postage - Admin & General	25.35	(72.76)	98.11	(72.76)	B6758
1026	52566700	52566700 Printing	1,605.03	1,393.01	212.02	1,393.01	B6758
1026		Total: Postage, printing and stationary	2,091.60	1,324.22	767.38	1,324.22	

1026	52526100	52526100 Credit Line Fees Interco	4,625.85	1,127.69	3,498.16	1,127.69	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	311.76	311.76	-	311.76	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	361.29	169.64	191.65	169.64	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	3,770.04	2,319.78	1,450.26	2,319.78	B6758
1026	52571500	52571500 Software Licenses	1,693.17	(11,992.79)	13,685.96	(11,992.79)	B6758
1026	52582012	52582012 Uniforms - Pumping	2,270.48	2,117.53	152.95	2,117.53	B6753
1026	52582013	52582013 Uniforms - Water Treatment	135.00	135.00	-	135.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	4,036.03	3,689.48	346.55	3,689.48	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(1,448.16)	1,448.16	(1,448.16)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,821.05	2,979.50	841.55	2,979.50	B6757
1026	52599800	52599800 PCard Undistributed	4,253.25	4,253.25	-	4,253.25	B6758
1026		Total: Office supplies and services	25,277.92	3,662.68	21,615.24	3,662.68	
1026	52534000	52534000 Employee Expenses	(886.18)	(2,892.23)	2,006.05	(2,892.23)	B6758
1026	52534200	52534200 Conferences & Registration	51,105.29	18,550.37	32,554.92	18,550.37	B6758
1026	52535000	52535000 Meals Deductible	3,192.05	1,740.60	1,451.45	1,740.60	B6758
1026	52567000	52567000 Relocation Expenses	46,774.75	45,990.60	784.15	45,990.60	B6758
1026		Total: Employee related expense travel & entertainme	100,185.91	63,389.34	36,796.57	63,389.34	
1026	52001100	52001100 M & S Oper - Source of Supply	137.52	137.52	-	137.52	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(336.77)	336.77	(336.77)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	11,777.23	6,282.75	5,494.48	6,282.75	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,786.16	(1,038.57)	4,824.73	(1,038.57)	B6205
1026	52001600	52001600 M & S Oper - Admin & General	37,087.82	(24,159.74)	61,247.56	(24,159.74)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	8.70	8.70	-	8.70	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	(61.37)	61.37	(61.37)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	234.93	234.93	-	234.93	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-	(741.48)	741.48	(741.48)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	32,957.83	21,763.43	11,194.40	21,763.43	B6758
1026	52514700	52514700 Community Partnerships	500.00	(6,950.00)	7,450.00	(6,950.00)	B6758
1026	52514900	52514900 Customer Education	2,445.18	(7,111.50)	9,556.68	(7,111.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	12,654.58	11,954.58	700.00	11,954.58	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	18,467.99	8,609.93	9,858.06	8,609.93	B6758
1026	52554500	52554500 Lab Supplies	3,906.37	1,439.73	2,466.64	1,439.73	B6753
1026	52564000	52564000 Penalties Nondeductible	50.86	50.86	-	50.86	B6758
1026	52568000	52568000 Research & Development	1,303.94	(15.83)	1,319.77	(15.83)	B6758
1026	52579000	52579000 Trustee Fees	16.67	16.67	-	16.67	B6758
1026	52585000	52585000 Discounts Available	(3,248.96)	(373.61)	(2,875.35)	(373.61)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	28.51	(173.11)	201.62	(173.11)	B6758
1026		Total: Miscellaneous expenses	122,115.33	9,537.12	112,578.21	9,537.12	
1026	54110016	54110016 Rents-Real Property - Admin & General	(72.65)	88.79	(161.44)	88.79	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,901.14	(1,814.74)	3,715.88	(1,814.74)	B6425
1026		Total: Rents	1,828.49	(1,725.95)	3,554.44	(1,725.95)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(140,201.23)	(140,201.23)	-	(140,201.23)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	(1,156.35)	(1,156.35)	-	(1,156.35)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(15.28)	15.28	(15.28)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	5,121.99	3,545.58	1,576.41	3,545.58	B6508
1026	55000022	55000022 Transportation Maint - Pumping	9.00	(317.52)	326.52	(317.52)	B6502
1026	55000026	55000026 Transportation Maint - Admin & General	271.85	255.22	16.63	255.22	B6508
1026	55000100	55000100 Transportation Capitalized Credits	116,784.65	132,966.98	(16,182.33)	132,966.98	B6508
1026	55010100	55010100 Transportation Lease Costs	5,633.80	(13,165.13)	18,798.93	(13,165.13)	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,240.93	7,137.13	14,103.80	7,137.13	B6508
1026	55010300	55010300 Transportation Lease Maint	17,645.62	(26,852.91)	44,498.53	(26,852.91)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(141.46)	141.46	(141.46)	B6508
1026		Total: Transportation	25,350.26	(37,944.97)	63,295.23	(37,944.97)	
1026		Total: Operating supplies and services	370,652.79	(156,841.62)	527,494.41	(156,841.62)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	64,267.83	14,921.30	49,346.53	14,921.30	B6707
1026		Total: Uncollectible accounts expense	64,267.83	14,921.30	49,346.53	14,921.30	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	12,163.50	5,668.54	6,494.96	5,668.54	B6757
1026	52520000	52520000 Collection Agencies	-	3,649.52	(3,649.52)	3,649.52	B6757
1026		Total: Customer accounting, other	12,163.50	9,318.06	2,845.44	9,318.06	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.42	12,346.58	31,675.84	12,346.58	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,012.31)	850.23	(1,862.54)	850.23	B6588
1026	55730000	55730000 Insurance Other	741.71	274.19	467.52	274.19	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	65,819.26	13,442.96	52,376.30	13,442.96	
1026	62002100	62002100 M&S Maint - Source of Supply	359.30	(3,283.70)	3,643.00	(3,283.70)	B6202
1026	62002200	62002200 M&S Maint - Pumping	41,801.18	37,897.21	3,903.97	37,897.21	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	7,288.01	5,604.34	1,683.67	5,604.34	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,541.04	(3,177.23)	11,718.27	(3,177.23)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,027.28	432.58	594.70	432.58	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(60.00)	60.00	(60.00)	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	2,722.60	3,421.63	(699.03)	3,421.63	B6756
1026	62502600	62502600 Misc Maint - Admin & General	(841.46)	(27,832.82)	26,991.36	(27,832.82)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	34,741.27	30,088.79	4,652.48	30,088.79	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	315.00	(4,745.70)	5,060.70	(4,745.70)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(1,400.00)	1,400.00	(1,400.00)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	8,700.00	8,700.00	-	8,700.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	(54.81)	(4,160.27)	4,105.46	(4,160.27)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	16,198.41	16,198.41	-	16,198.41	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	23,821.09	(55,934.60)	79,755.69	(55,934.60)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	5,475.00	(378.40)	5,853.40	(378.40)	B6358
1026		Total: Maintenance supplies and services	150,093.91	1,370.24	148,723.67	1,370.24	
1026	88101000	88101000 Capital Movements - UP	273,320.56	(1,171,952.02)	1,445,272.58	(1,171,952.02)	B6758
1026	88106000	88106000 Capital Movements - CCNC	3,013,225.78	(2,580,069.85)	5,593,295.63	(2,580,069.85)	B6758
1026	88107000	88107000 Capital Movements - CWIP	(628,099.32)	1,797,173.11	(2,425,272.43)	1,797,173.11	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	23,651.50	(23,651.50)	23,651.50	B6758
1026	88252100	88252100 Capital Movements - ADV NT	39,587.47	39,587.47	-	39,587.47	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	1,430.67	(1,430.67)	1,430.67	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	57,588.00	137,207.90	(79,619.90)	137,207.90	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(154,540.00)	(133,066.39)	(21,473.61)	(133,066.39)	B6758

1026	88257000	88257000 Capital Movements - Cost of Removal	67,513.70	(1,312,292.81)	1,379,806.51	(1,312,292.81)	B6758
1026	88257100	88257100 Capital Movements - RWIP	120,439.42	1,092,064.50	(971,625.08)	1,092,064.50	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(29,866.57)	(33,866.57)	4,000.00	(33,866.57)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(39,602.55)	(20,118.21)	(19,484.34)	(20,118.21)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(10,344.44)	(39,284.44)	28,940.00	(39,284.44)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,709,222.05)	2,199,535.14	(4,908,757.19)	2,199,535.14	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,985,296.79	(341,576.39)	2,326,873.18	(341,576.39)	
1026	68011000	68011000 Depreciation Exp - UPIS General	871,666.09	70,164.00	801,502.09	70,164.00	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,789.97)	(179.48)	(5,610.49)	(179.48)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,426.85)	(279.78)	(18,147.07)	(279.78)	B403
1026		Total: Depreciation	847,449.27	69,704.74	777,744.53	69,704.74	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026		Total: Amortization	4,217.55	(312.05)	4,529.60	(312.05)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	62,616.47	4,351.66	58,264.81	4,351.66	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(499.20)	(24.25)	(474.95)	(24.25)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,378.15)	(44.04)	(2,334.11)	(44.04)	B403
1026		Total: Removal costs, net	59,739.12	4,283.37	55,455.75	4,283.37	
1026		Total: Depreciation and amortization	911,405.94	73,676.06	837,729.88	73,676.06	
1026	69011000	69011000 FIT - Current	137,278.00	262,096.00	(124,818.00)	262,096.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	(273,465.00)	273,465.00	(273,465.00)	B40910
1026		Total: Current federal income taxes - operating	137,278.00	(11,369.00)	148,647.00	(11,369.00)	
1026	69021000	69021000 SIT - Current	54,442.00	88,305.00	(33,863.00)	88,305.00	B40911
1026		Total: Current state income taxes - operating	54,442.00	88,305.00	(33,863.00)	88,305.00	
1026		Total: Current income taxes - operating	191,720.00	76,936.00	114,784.00	76,936.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	273,465.00	(273,465.00)	273,465.00	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.01)	244,607.78	(435,213.79)	244,607.78	B41010
1026	69065000	69065000 Deferred FIT - Other	203,597.00	(60,722.00)	264,319.00	(60,722.00)	B41010
1026		Total: Deferred federal income tax expense	12,990.99	457,350.78	(444,359.79)	457,350.78	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.72)	16,914.41	(28,782.13)	16,914.41	B41011
1026	69073500	69073500 Deferred SIT - Other	60,451.00	(20,474.00)	80,925.00	(20,474.00)	B41011
1026		Total: Deferred state income tax expense	48,583.28	(3,559.59)	52,142.87	(3,559.59)	
1026		Total: Deferred taxes	61,574.27	453,791.19	(392,216.92)	453,791.19	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	247,188.27	530,775.77	(283,587.50)	530,775.77	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	-	(29.75)	29.75	(29.75)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	19.68	(19.68)	19.68	B40812
1026	68533000	68533000 FICA	50,039.58	(932.90)	50,972.48	(932.90)	B40812
1026	68533100	68533100 FICA Cap Credits	(18,697.42)	(2,498.91)	(16,198.51)	(2,498.91)	B40812
1026	68535000	68535000 SUTA	-	(4,183.61)	4,183.61	(4,183.61)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	8.43	(8.43)	8.43	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	5,000.00	53,000.00	5,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	457,061.74	(31,840.18)	488,901.92	(31,840.18)	
1026		Total: Operating expenses, net	3,600,952.74	231,035.26	3,369,917.48	231,035.26	
1026		Total: Operating Income (loss)	(1,602,364.86)	(790,457.32)	(811,907.54)	(790,457.32)	
1026	70510000	70510000 AFUDC - Equity	(19,434.19)	(6,671.62)	(12,762.57)	(6,671.62)	B420
1026		Total: Allowance for funds used during construction	(19,434.19)	(6,671.62)	(12,762.57)	(6,671.62)	
1026	71511000	71511000 M&J Revenues	-	5,422.65	(5,422.65)	5,422.65	B415
1026	71521000	71521000 M&J Expenses	339.75	(2,837.85)	3,177.60	(2,837.85)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	(12,706.15)	(6,142.19)	(6,563.96)	(6,142.19)	B426
1026		Total: Other miscellaneous income	(12,366.40)	(3,557.39)	(8,809.01)	(3,557.39)	
1026		Total: Other Income	(31,800.59)	(10,229.01)	(21,571.58)	(10,229.01)	
1026	75840000	75840000 Lobbying Expenses	14,786.81	14,305.90	480.91	14,305.90	B426
1026		Total: Other miscellaneous deductions	14,786.81	14,305.90	480.91	14,305.90	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(210.00)	(306.00)	96.00	(306.00)	B40920
1026		Total: Current federal income taxes - non-operating	(210.00)	(306.00)	96.00	(306.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(54.00)	(116.00)	62.00	(116.00)	B40920
1026		Total: Current state income taxes - non-operating	(54.00)	(116.00)	62.00	(116.00)	
1026		Total: Other Deductions	14,522.81	13,883.90	638.91	13,883.90	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,157.06	(14,974.63)	17,131.69	(14,974.63)	B4272
1026		Total: Interest on short-term debt	2,157.06	(14,974.63)	17,131.69	(14,974.63)	
1026	81500000	81500000 Interest Other	-	9,665.13	(9,665.13)	9,665.13	B4275
1026		Total: Other interest expense	-	9,665.13	(9,665.13)	9,665.13	
1026	85000000	85000000 AFUDC Debt	(21,455.63)	(7,365.56)	(14,090.07)	(7,365.56)	B420
1026		Total: Allowance for borrowed funds used during cons	(21,455.63)	(7,365.56)	(14,090.07)	(7,365.56)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.84	442.50	5,673.34	442.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.59	442.41	7,170.18	442.41	
1026		Total: Interest Charges	349,186.51	28,511.75	320,674.76	28,511.75	
1026		Total: Other Income (Expenses)	331,908.73	32,166.64	299,742.09	32,166.64	
1026		Total: Income (loss) before income taxes	(1,270,456.13)	(758,290.68)	(512,165.45)	(758,290.68)	
1026		Total: Net income (loss)	(1,270,456.13)	(758,290.68)	(512,165.45)	(758,290.68)	
1026		Total: Net Income Available to common stockholders	(1,270,456.13)	(758,290.68)	(512,165.45)	(758,290.68)	
1026		Total: PROFIT & LOSS STATEMENT	(1,270,456.13)	(758,290.68)	(512,165.45)	(758,290.68)	

Tennessee American Water Company
Trial Balance as of November 30, 2021

Company Code	Account Number	Description	November 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,625,144.17)	75,004.85	(1,700,149.02)	75,004.85	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	1.92	(1.92)	1.92	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(530,117.20)	(187,167.90)	(342,949.30)	(187,167.90)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(72,523.81)	(257,611.99)	185,088.18	(257,611.99)	B4611
1026		Total: Water revenues - residential	(2,227,785.18)	(369,773.12)	(1,858,012.06)	(369,773.12)	
1026	40121000	40121000 Commercial Sales Billed	(1,234,925.27)	67,816.61	(1,302,741.88)	67,816.61	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(5.29)	5.29	(5.29)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(402,639.77)	(140,779.22)	(261,860.55)	(140,779.22)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(20,801.30)	(54,724.69)	33,923.39	(54,724.69)	B4612
1026		Total: Water revenues - commercial	(1,658,366.34)	(127,692.59)	(1,530,673.75)	(127,692.59)	
1026	40131000	40131000 Industrial Sales Billed	(312,543.60)	(4,030.61)	(308,512.99)	(4,030.61)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(101,855.88)	(39,724.62)	(62,131.26)	(39,724.62)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(16,415.78)	(70,484.69)	54,068.91	(70,484.69)	B4613
1026		Total: Water revenues - industrial	(430,815.26)	(114,239.92)	(316,575.34)	(114,239.92)	
1026	40145000	40145000 Private Fire Billed	(222,172.05)	(10,197.25)	(211,974.80)	(10,197.25)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(47,228.58)	(13,918.83)	(33,309.75)	(13,918.83)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	(73.66)	73.66	(73.66)	B4622
1026		Total: Water revenues - private fire	(269,400.63)	(24,189.74)	(245,210.89)	(24,189.74)	
1026	40151000	40151000 Public Authority Billed	(223,037.31)	61,601.31	(284,638.62)	61,601.31	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(72,687.92)	(15,255.13)	(57,432.79)	(15,255.13)	B4614
1026	40152000	40152000 Public Authority Unbilled	29,429.70	(23,175.98)	52,605.68	(23,175.98)	B4614
1026		Total: Water revenues - public authority	(266,295.53)	23,170.20	(289,465.73)	23,170.20	
1026	40161000	40161000 Sales for Resale Billed	(68,145.00)	1,337.34	(69,482.34)	1,337.34	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(22,208.47)	(8,221.68)	(13,986.79)	(8,221.68)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(5.53)	(2,173.33)	2,167.80	(2,173.33)	B466
1026		Total: Water revenues - sales for resale	(90,359.00)	(9,057.67)	(81,301.33)	(9,057.67)	
1026	40189900	40189900 Other Water Revenue	293,438.43	(277,826.55)	571,264.98	(277,826.55)	B474
1026		Total: Water revenues - other	293,438.43	(277,826.55)	571,264.98	(277,826.55)	
1026		Total: Water revenues	(4,649,583.51)	(899,609.39)	(3,749,974.12)	(899,609.39)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(29,197.54)	(7,283.33)	(21,914.21)	(7,283.33)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(649.02)	(16,212.96)	(649.02)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,560.00)	400.00	(2,960.00)	400.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,988.85)	26.15	(18,015.00)	26.15	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,507.83)	10.17	(1,518.00)	10.17	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(22,500.00)	(5,085.00)	(17,415.00)	(5,085.00)	B471
1026		Total: Other revenues	(90,616.20)	(12,581.03)	(78,035.17)	(12,581.03)	
1026		Total: Operating revenues	(4,740,199.71)	(912,190.42)	(3,828,009.29)	(912,190.42)	
1026	51010000	51010000 Purchased Water	9,507.91	7,852.75	1,655.16	7,852.75	B6101
1026		Total: Purchased water	9,507.91	7,852.75	1,655.16	7,852.75	
1026	51510011	51510011 Purchased Power - Source of Supply	1,726.07	1,393.35	332.72	1,393.35	B6151
1026	51510012	51510012 Purchased Power - Pumping	175,277.33	30,481.91	144,795.42	30,481.91	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,510.85	3,128.76	5,382.09	3,128.76	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,640.77	205.79	1,434.98	205.79	B6155
1026	51510016	51510016 Purchased Power - Admin & General	28,863.41	15,742.52	13,120.89	15,742.52	B6158
1026	51520000	51520000 Fuel for Power Production	1,144.61	1,144.61	-	1,144.61	B6161
1026		Total: Fuel and power	217,163.04	52,096.94	165,066.10	52,096.94	
1026	51800000	51800000 Chemicals	79,341.71	(27,378.29)	106,720.00	(27,378.29)	B6183
1026		Total: Chemicals	79,341.71	(27,378.29)	106,720.00	(27,378.29)	
1026	51110000	51110000 Waste Disposal	46,273.54	29,078.95	17,194.59	29,078.95	B6753
1026		Total: Waste disposal	46,273.54	29,078.95	17,194.59	29,078.95	
1026		Total: Production costs	352,286.20	61,650.35	290,635.85	61,650.35	
1026	50100000	50100000 Labor Natural Account	224,801.76	8,744.81	216,056.95	8,744.81	B6018
1026	50100001	50100001 Labor Expense Accrual	17,582.80	5,729.24	11,853.56	5,729.24	B6018
1026	50101100	50101100 Labor Oper Source of Supply	3,549.52	3,549.52	-	3,549.52	B6011
1026	50101200	50101200 Labor Oper Pumping	92,783.68	(11,528.16)	104,311.84	(11,528.16)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	23,547.22	6,937.75	16,609.47	6,937.75	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	52,750.99	5,142.08	47,608.91	5,142.08	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	37,811.64	544.88	37,266.76	544.88	B6017
1026	50101600	50101600 Labor Oper Admin & General	99,476.95	(430,893.34)	530,370.29	(430,893.34)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	40.13	(40.13)	40.13	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(55.28)	145.13	(200.41)	145.13	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,892.72	485.01	8,407.71	485.01	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,540.23	7,500.88	14,039.35	7,500.88	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,574.75	(6,900.31)	22,475.06	(6,900.31)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	23,351.82	10,910.57	12,441.25	10,910.57	B6016
1026	50109900	50109900 Labor Capitalized Credits	(209,500.70)	(45,104.88)	(164,395.82)	(45,104.88)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	54,594.78	21,933.04	32,661.74	21,933.04	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,650.02	2,683.24	2,966.78	2,683.24	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,781.61	510.21	1,271.40	510.21	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,672.31	1,456.15	216.16	1,456.15	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(108.05)	108.05	(108.05)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	359.00	(953.56)	1,312.56	(953.56)	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	861.84	181.04	680.80	181.04	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	609.64	412.51	197.13	412.51	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	858.52	(432.23)	1,290.75	(432.23)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	346.20	291.60	54.60	291.60	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(54,594.78)	(21,933.04)	(32,661.74)	(21,933.04)	B6018
1026	50171000	50171000 Annual Performance Plan	43,404.30	3,064.03	40,340.27	3,064.03	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,479.19)	(1,922.61)	(5,556.58)	(1,922.61)	B6018
1026		Total: Salaries and wages	460,172.35	(439,514.36)	899,686.71	(439,514.36)	
1026	50610000	50610000 Pension Expense	18,152.00	2,631.00	15,521.00	2,631.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,209.82)	(2,480.45)	(4,729.37)	(2,480.45)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(4,341.00)	(16,835.00)	12,494.00	(16,835.00)	B6048

1026		Total: Pension expense	6,601.18	(16,684.45)	23,285.63	(16,684.45)	
1026	50510000	50510000 PBOP Expense	12,621.50	6,496.60	6,124.90	6,496.60	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,192.00)	(556.44)	(1,635.56)	(556.44)	B6048
1026	50550000	50550000 Group Insurance Expense	154,188.75	12,978.72	141,210.03	12,978.72	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(58,999.79)	(14,846.49)	(44,153.30)	(14,846.49)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,427.00)	(11,187.00)	(98,240.00)	(11,187.00)	B6048
1026		Total: Group insurance expense	(3,808.54)	(7,114.61)	3,306.07	(7,114.61)	
1026	50421000	50421000 401k Expense	20,369.24	2,750.76	17,618.48	2,750.76	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,744.99)	(1,858.74)	(5,886.25)	(1,858.74)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,753.20	1,902.86	25,850.34	1,902.86	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,658.09)	(1,916.36)	(7,741.73)	(1,916.36)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,622.32	406.55	2,215.77	406.55	B6048
1026	50426000	50426000 Retiree Medical Expense	2,634.96	167.14	2,467.82	167.14	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(787.01)	(192.63)	(594.38)	(192.63)	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	500.00	500.00	-	500.00	B6043
1026	50450016	50450016 Other Welfare - Admin & General	-	(35,889.10)	35,889.10	(35,889.10)	B6048
1026	50451000	50451000 Employee Awards	241.97	(102.67)	344.64	(102.67)	B6048
1026	50452000	50452000 Employee Physical Exams	682.81	327.81	355.00	327.81	B6048
1026	50457000	50457000 Training	324.24	324.24	-	324.24	B6048
1026		Total: Other benefits	36,938.65	(33,580.14)	70,518.79	(33,580.14)	
1026		Total: Employee-related costs	499,903.64	(496,893.56)	996,797.20	(496,893.56)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	260,077.96	55,185.80	204,892.16	55,185.80	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,467.11	(457.96)	14,925.07	(457.96)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,461.49	(4,740.07)	39,201.56	(4,740.07)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,120.05	(697.38)	19,817.43	(697.38)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	47,653.83	(8,317.11)	55,970.94	(8,317.11)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	26,222.00	18,537.30	7,684.70	18,537.30	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	15,149.30	(4,682.42)	19,831.72	(4,682.42)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	86,901.20	11,553.54	75,347.66	11,553.54	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	21,842.17	10,746.69	11,095.48	10,746.69	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	20,835.63	(21,493.66)	42,329.29	(21,493.66)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	35,924.90	(7,436.24)	43,361.14	(7,436.24)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,258.30	6,277.63	13,980.67	6,277.63	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,462.40	(1,816.11)	3,278.51	(1,816.11)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(210.00)	210.00	(210.00)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	508.63	596.96	(88.33)	596.96	B6348
1026		Total: Service Company Costs	604,884.97	53,046.97	551,838.00	53,046.97	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,258.24	406.71	851.53	406.71	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	193.16	(770.22)	963.38	(770.22)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	5,895.23	2,456.23	3,439.00	2,456.23	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(540.79)	540.79	(540.79)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	8,567.75	(14,096.64)	22,664.39	(14,096.64)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	-	300.00	-	B6353
1026	53154000	53154000 Contract Services - Audit Fees	12,814.00	6,226.00	6,588.00	6,226.00	B6328
1026	53155000	53155000 Contract Services - Legal	9,073.58	(607.57)	9,681.15	(607.57)	B6338
1026		Total: Contracted services	38,101.96	(6,926.28)	45,028.24	(6,926.28)	
1026	52532013	52532013 Electricity - Water Treatment	2,058.25	(912.51)	2,970.76	(912.51)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	750.66	(7.05)	757.71	(7.05)	B6755
1026	52532016	52532016 Electricity - Admin & General	150.30	34.72	115.58	34.72	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(3,900.97)	3,900.97	(3,900.97)	B6751
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	9,700.00	9,700.00	-	9,700.00	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(76.83)	76.83	(76.83)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.64	(591.94)	600.58	(591.94)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,389.14	774.09	1,615.05	774.09	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	717.47	230.67	486.80	230.67	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	12.67	5.12	7.55	5.12	B6758
1026	52550012	52550012 Janitorial - Pumping	213.21	154.00	59.21	154.00	B6751
1026	52550013	52550013 Janitorial - Water Treatment	425.71	364.14	61.57	364.14	B6753
1026	52550016	52550016 Janitorial - Admin & General	672.43	(16,744.96)	17,417.39	(16,744.96)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571016	52571016 Security Service - Admin & General	-	(470.02)	470.02	(470.02)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(584.35)	683.26	(584.35)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	191.19	(185.59)	376.78	(185.59)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	458.94	458.94	-	458.94	B6758
1026	52583013	52583013 Water & WW - Water Treatment	6.75	(35.47)	42.22	(35.47)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	108.30	(26.04)	134.34	(26.04)	B6755
1026	52583016	52583016 Water & WW - Admin & General	513.55	16.37	497.18	16.37	B6758
1026		Total: Building Maintenance and Services	21,044.99	(11,514.99)	32,559.98	(11,514.99)	
1026	52574013	52574013 Telephone - Water Treatment	961.08	128.08	833.00	128.08	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	355.45	(481.29)	836.74	(481.29)	B6755
1026	52574016	52574016 Telephone - Admin & General	10,424.07	4,278.29	6,145.78	4,278.29	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	(134.18)	(139.22)	5.04	(139.22)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(357.39)	357.39	(357.39)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	141.72	(135.30)	277.02	(135.30)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	784.15	(881.94)	1,666.09	(881.94)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,380.07	(854.81)	4,234.88	(854.81)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,515.10	1,453.94	61.16	1,453.94	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	(193.74)	(2,193.20)	1,999.46	(2,193.20)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(47.15)	47.15	(47.15)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	3,927.71	3,927.71	-	3,927.71	B6758
1026		Total: Telecommunication expenses	21,161.43	4,697.72	16,463.71	4,697.72	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(94.25)	(202.36)	108.11	(202.36)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	971.86	684.92	286.94	684.92	B6758
1026	52566016	52566016 Postage - Admin & General	34.80	(343.22)	378.02	(343.22)	B6758
1026	52566700	52566700 Printing	2,719.19	2,719.19	-	2,719.19	B6758
1026		Total: Postage, printing and stationary	3,631.60	2,858.53	773.07	2,858.53	
1026	52526100	52526100 Credit Line Fees Interco	4,188.74	496.95	3,691.79	496.95	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(7.48)	7.48	(7.48)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	213.48	213.48	-	213.48	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	587.08	286.08	301.00	286.08	B6755

1026	52562016	52562016 Office & Admin Supplies - Admin & General	993.73	575.33	418.40	575.33	B6758
1026	52571500	52571500 Software Licenses	5,151.02	(7,999.22)	13,150.24	(7,999.22)	B6758
1026	52582012	52582012 Uniforms - Pumping	1,114.08	510.40	603.68	510.40	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	8,753.08	4,405.91	4,347.17	4,405.91	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(505.33)	505.33	(505.33)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,031.32	2,619.64	411.68	2,619.64	B6757
1026	52599800	52599800 PCard Undistributed	(4,110.59)	(4,110.59)	-	(4,110.59)	B6758
1026		Total: Office supplies and services	19,921.94	(3,514.83)	23,436.77	(3,514.83)	
1026	52534000	52534000 Employee Expenses	3,464.93	352.32	3,112.61	352.32	B6758
1026	52534200	52534200 Conferences & Registration	4,537.59	(1,489.21)	6,026.80	(1,489.21)	B6758
1026	52535000	52535000 Meals Deductible	2,014.29	(352.55)	2,366.84	(352.55)	B6758
1026	52567000	52567000 Relocation Expenses	(7,808.37)	(3,958.44)	(3,849.93)	(3,958.44)	B6758
1026		Total: Employee related expense travel & entertainme	2,208.44	(5,447.88)	7,656.32	(5,447.88)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(2,978.81)	2,978.81	(2,978.81)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	57.18	57.18	-	57.18	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(392.74)	392.74	(392.74)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,472.68	1,312.70	6,159.98	1,312.70	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	16,373.77	3,091.22	13,282.55	3,091.22	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(900.00)	900.00	(900.00)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,396.76	18,931.68	5,465.08	18,931.68	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	-	(131.70)	131.70	(131.70)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	854.32	854.32	-	854.32	B6755
1026	52501600	52501600 Misc Oper - Admin & General	12,877.10	84,546.20	(71,669.10)	84,546.20	B6758
1026	52513200	52513200 Business Development	-	(8,143.11)	8,143.11	(8,143.11)	B6758
1026	52514700	52514700 Community Partnerships	16,671.05	16,671.05	-	16,671.05	B6758
1026	52514900	52514900 Customer Education	10,142.43	8,991.55	1,150.88	8,991.55	B6758
1026	52515001	52515001 Community Relations - Specialty	7,481.83	7,481.83	-	7,481.83	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,275.92	1,986.86	3,289.06	1,986.86	B6758
1026	52554500	52554500 Lab Supplies	6,594.99	(110.95)	6,705.94	(110.95)	B6753
1026	52568000	52568000 Research & Development	1,314.50	(5.27)	1,319.77	(5.27)	B6758
1026	52585000	52585000 Discounts Available	(1,736.84)	383.19	(2,120.03)	383.19	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	59.78	(131.84)	191.62	(131.84)	B6758
1026		Total: Miscellaneous expenses	107,835.47	131,513.36	(23,677.89)	131,513.36	
1026	54110016	54110016 Rents-Real Property - Admin & General	5,826.89	1,125.66	4,701.23	1,125.66	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	9,018.70	3,614.17	5,404.53	3,614.17	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	(9,245.30)	9,245.30	(9,245.30)	B6428
1026		Total: Rents	14,845.59	(4,505.47)	19,351.06	(4,505.47)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	219,825.53	219,825.53	-	219,825.53	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	667.25	667.25	-	667.25	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	1,595.45	1,077.70	517.75	1,077.70	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(153.32)	153.32	(153.32)	B6502
1026	55000026	55000026 Transportation Maint - Admin & General	260.58	233.57	27.01	233.57	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(242,669.79)	(228,442.24)	(14,227.55)	(228,442.24)	B6508
1026	55010100	55010100 Transportation Lease Costs	(4,127.41)	(4,802.76)	675.35	(4,802.76)	B6508
1026	55010200	55010200 Transportation Lease Fuel	24,170.44	20,755.58	3,414.86	20,755.58	B6508
1026	55010300	55010300 Transportation Lease Maint	34,017.93	22,375.61	11,642.32	22,375.61	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	817.60	490.42	327.18	490.42	B6508
1026		Total: Transportation	34,557.58	32,027.34	2,530.24	32,027.34	
1026		Total: Operating supplies and services	263,309.00	139,187.50	124,121.50	139,187.50	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	49,964.82	11,616.35	38,348.47	11,616.35	B6707
1026		Total: Uncollectible accounts expense	49,964.82	11,616.35	38,348.47	11,616.35	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,901.87	(6,389.47)	15,291.34	(6,389.47)	B6757
1026	52520000	52520000 Collection Agencies	(21.16)	39.71	(60.87)	39.71	B6757
1026		Total: Customer accounting, other	8,880.71	(6,349.76)	15,230.47	(6,349.76)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.42	12,346.58	31,675.84	12,346.58	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,003.55)	494.08	(1,497.63)	494.08	B6588
1026	55730000	55730000 Insurance Other	2,991.71	2,524.19	467.52	2,524.19	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	68,078.02	15,336.81	52,741.21	15,336.81	
1026	62002200	62002200 M&S Maint - Pumping	39,251.04	34,752.46	4,498.58	34,752.46	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	15,336.91	11,928.36	3,408.55	11,928.36	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	27,384.28	12,445.42	14,938.86	12,445.42	B6206
1026	62002600	62002600 M&S Maint - Admin & General	895.90	644.84	251.06	644.84	B6208
1026	62502200	62502200 Misc Maint - Pumping	4,320.11	4,320.11	-	4,320.11	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	28,826.16	28,826.16	-	28,826.16	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,580.10	15,516.45	(13,936.35)	15,516.45	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(26,142.29)	26,493.17	(26,142.29)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	119,212.20	79,576.89	39,635.31	79,576.89	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,901.82	1,400.82	501.00	1,400.82	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	22,550.00	14,150.00	8,400.00	14,150.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	24,823.79	24,823.79	-	24,823.79	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(158.41)	158.41	(158.41)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	35,377.12	7,826.21	27,550.91	7,826.21	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,479.13	1,577.47	1,901.66	1,577.47	B6358
1026		Total: Maintenance supplies and services	325,289.44	211,488.28	113,801.16	211,488.28	
1026	88101000	88101000 Capital Movements - UP	436,060.45	(137,470.23)	573,530.68	(137,470.23)	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,497,231.14	4,966,872.66	530,358.48	4,966,872.66	B6758
1026	88107000	88107000 Capital Movements - CWIP	(3,434,583.54)	(3,293,521.33)	(141,062.21)	(3,293,521.33)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	9,644.80	(9,644.80)	9,644.80	B6758
1026	88252100	88252100 Capital Movements - ADV NT	152,195.28	152,195.28	-	152,195.28	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	(1,430.67)	1,430.67	(1,430.67)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	11,808.24	139,583.24	(127,775.00)	139,583.24	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(3,000.00)	168,528.67	(171,528.67)	168,528.67	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	1,929,345.25	1,802,673.06	126,672.19	1,802,673.06	B6758
1026	88257100	88257100 Capital Movements - RWIP	(1,671,658.65)	(1,604,125.92)	(67,532.73)	(1,604,125.92)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(44,200.89)	(44,200.89)	-	(44,200.89)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	2,759.02	14,984.02	(12,225.00)	14,984.02	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	3,853.56	11,253.56	(7,400.00)	11,253.56	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,879,809.86)	(2,184,986.25)	(694,823.61)	(2,184,986.25)	B6758

1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,172,596.80	(10,917.06)	2,183,513.86	(10,917.06)	
1026	68011000	68011000 Depreciation Exp - UPIS General	877,423.75	63,414.59	814,009.16	63,414.59	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,829.01)	(209.00)	(5,620.01)	(209.00)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,457.70)	(310.63)	(18,147.07)	(310.63)	B403
1026		Total: Depreciation	853,137.04	62,894.96	790,242.08	62,894.96	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	1,568.11	1,568.11	-	1,568.11	B4071
1026		Total: Amortization	5,785.66	1,256.06	4,529.60	1,256.06	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	63,094.29	4,530.59	58,563.70	4,530.59	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(504.93)	(28.47)	(476.46)	(28.47)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,383.09)	(48.98)	(2,334.11)	(48.98)	B403
1026		Total: Removal costs, net	60,206.27	4,453.14	55,753.13	4,453.14	
1026		Total: Depreciation and amortization	919,128.97	68,604.16	850,524.81	68,604.16	
1026	69011000	69011000 FIT - Current	47,199.00	191,449.00	(144,250.00)	191,449.00	B40910
1026		Total: Current federal income taxes - operating	47,199.00	191,449.00	(144,250.00)	191,449.00	
1026	69021000	69021000 SIT - Current	10,589.00	61,028.00	(50,439.00)	61,028.00	B40911
1026		Total: Current state income taxes - operating	10,589.00	61,028.00	(50,439.00)	61,028.00	
1026		Total: Current income taxes - operating	57,788.00	252,477.00	(194,689.00)	252,477.00	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(190,606.00)	244,607.79	(435,213.79)	244,607.79	B41010
1026	69065000	69065000 Deferred FIT - Other	163,519.00	(70,592.00)	234,111.00	(70,592.00)	B41010
1026		Total: Deferred federal income tax expense	(27,087.00)	174,015.79	(201,102.79)	174,015.79	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(11,867.00)	16,915.13	(28,782.13)	16,915.13	B41011
1026	69073500	69073500 Deferred SIT - Other	60,450.00	(20,476.00)	80,926.00	(20,476.00)	B41011
1026		Total: Deferred state income tax expense	48,583.00	(3,560.87)	52,143.87	(3,560.87)	
1026		Total: Deferred taxes	21,496.00	170,454.92	(148,958.92)	170,454.92	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	48.58	(48.58)	48.58	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	48.58	(6,154.58)	48.58	
1026		Total: Incomes Taxes -Operating	73,178.00	422,980.50	(349,802.50)	422,980.50	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	-	(24.44)	24.44	(24.44)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	15.87	(15.87)	15.87	B40812
1026	68533000	68533000 FICA	52,819.28	(2,683.71)	55,502.99	(2,683.71)	B40812
1026	68533100	68533100 FICA Cap Credits	(18,661.01)	(4,016.88)	(14,644.13)	(4,016.88)	B40812
1026	68535000	68535000 SUTA	-	(9.85)	9.85	(9.85)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	6.38	(6.38)	6.38	B40812
1026	68543000	68543000 Other Taxes and Licenses	58,000.00	6,553.39	51,446.61	6,553.39	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	459,877.85	(29,382.36)	489,260.21	(29,382.36)	
1026		Total: Operating expenses, net	3,624,781.62	451,285.24	3,173,496.38	451,285.24	
1026		Total: Operating Income (loss)	(1,115,418.09)	(460,905.18)	(654,512.91)	(460,905.18)	
1026	70510000	70510000 AFUDC - Equity	(13,341.19)	(198.00)	(13,143.19)	(198.00)	B420
1026		Total: Allowance for funds used during construction	(13,341.19)	(198.00)	(13,143.19)	(198.00)	
1026	71511000	71511000 M&J Revenues	(4,780.65)	(4,780.65)	-	(4,780.65)	B415
1026	71521000	71521000 M&J Expenses	-	823.53	(823.53)	823.53	B416
1026	71621000	71621000 Misc Nonutility Expense	-	(16,000.00)	16,000.00	(16,000.00)	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	15,528.66	19,615.37	(4,086.71)	19,615.37	B426
1026		Total: Other miscellaneous income	10,748.01	(341.75)	11,089.76	(341.75)	
1026		Total: Other Income	(2,593.18)	(539.75)	(2,053.43)	(539.75)	
1026	75840000	75840000 Lobbying Expenses	315.32	(15,165.59)	15,480.91	(15,165.59)	B426
1026		Total: Other miscellaneous deductions	315.32	(15,165.59)	15,480.91	(15,165.59)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(775.00)	(459.00)	(316.00)	(459.00)	B40920
1026		Total: Current federal income taxes - non-operating	(775.00)	(459.00)	(316.00)	(459.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(215.00)	(18.00)	(197.00)	(18.00)	B40920
1026		Total: Current state income taxes - non-operating	(215.00)	(18.00)	(197.00)	(18.00)	
1026		Total: Other Deductions	(674.68)	(15,642.59)	14,967.91	(15,642.59)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.34	40,625.00	279,209.34	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.51	40,744.40	320,128.11	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	1,420.26	(12,886.83)	14,307.09	(12,886.83)	B4272
1026		Total: Interest on short-term debt	1,420.26	(12,886.83)	14,307.09	(12,886.83)	
1026	81500000	81500000 Interest Other	-	9,356.78	(9,356.78)	9,356.78	B4275
1026		Total: Other interest expense	-	9,356.78	(9,356.78)	9,356.78	
1026	85000000	85000000 AFUDC Debt	(14,728.92)	(218.59)	(14,510.33)	(218.59)	B420
1026		Total: Allowance for borrowed funds used during cons	(14,728.92)	(218.59)	(14,510.33)	(218.59)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.50	5,673.35	442.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.41	7,170.19	442.41	
1026		Total: Interest Charges	355,176.45	37,438.17	317,738.28	37,438.17	
1026		Total: Other Income (Expenses)	351,908.59	21,255.83	330,652.76	21,255.83	
1026		Total: Income (loss) before income taxes	(763,509.50)	(439,649.35)	(323,860.15)	(439,649.35)	
1026		Total: Net income (loss)	(763,509.50)	(439,649.35)	(323,860.15)	(439,649.35)	
1026		Total: Net Income Available to common stockholders	(763,509.50)	(439,649.35)	(323,860.15)	(439,649.35)	
1026		Total: PROFIT & LOSS STATEMENT	(763,509.50)	(439,649.35)	(323,860.15)	(439,649.35)	

Tennessee American Water Company
Trial Balance as of December 31, 2021

Company Code	Account Number	Description	December 2021 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,690,045.87)	(94,141.84)	(1,595,904.03)	(94,141.84)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	1.92	1.92	-	1.92	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(340,829.61)	(44,611.64)	(296,217.97)	(44,611.64)	B4611
1026	40112000	40112000 Residential Sales Unbilled	21,352.22	(12,808.54)	34,160.76	(12,808.54)	B4611
1026		Total: Water revenues - residential	(2,009,521.34)	(151,560.10)	(1,857,961.24)	(151,560.10)	
1026	40121000	40121000 Commercial Sales Billed	(1,233,416.60)	(22,838.93)	(1,210,577.67)	(22,838.93)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	(5.29)	(5.29)	-	(5.29)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(248,925.70)	(23,037.61)	(225,888.09)	(23,037.61)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	56,039.12	36,124.49	19,914.63	36,124.49	B4612
1026		Total: Water revenues - commercial	(1,426,308.47)	(9,757.34)	(1,416,551.13)	(9,757.34)	
1026	40131000	40131000 Industrial Sales Billed	(272,485.29)	6,996.53	(279,481.82)	6,996.53	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(54,851.40)	(2,370.27)	(52,481.13)	(2,370.27)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(25,904.56)	(58,359.41)	32,454.85	(58,359.41)	B4613
1026		Total: Water revenues - industrial	(353,241.25)	(53,733.15)	(299,508.10)	(53,733.15)	
1026	40145000	40145000 Private Fire Billed	(177,737.48)	27,926.16	(205,663.64)	27,926.16	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(31,589.72)	(9,569.05)	(22,020.67)	(9,569.05)	B4622
1026		Total: Water revenues - private fire	(209,327.20)	18,357.11	(227,684.31)	18,357.11	
1026	40151000	40151000 Public Authority Billed	(235,691.12)	7,258.50	(242,949.62)	7,258.50	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(47,511.99)	(2,194.49)	(45,317.50)	(2,194.49)	B4614
1026	40152000	40152000 Public Authority Unbilled	(1,107.26)	(16,314.50)	15,207.24	(16,314.50)	B4614
1026		Total: Water revenues - public authority	(284,310.37)	(11,250.49)	(273,059.88)	(11,250.49)	
1026	40161000	40161000 Sales for Resale Billed	(65,607.50)	(18,598.14)	(47,009.36)	(18,598.14)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(13,206.79)	(4,419.47)	(8,787.32)	(4,419.47)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(14,695.17)	27,572.67	(42,267.84)	27,572.67	B466
1026		Total: Water revenues - sales for resale	(93,509.46)	4,555.06	(98,064.52)	4,555.06	
1026	40189900	40189900 Other Water Revenue	990,750.48	864,025.94	126,724.54	864,025.94	B474
1026		Total: Water revenues - other	990,750.48	864,025.94	126,724.54	864,025.94	
1026		Total: Water revenues	(3,385,467.61)	660,637.03	(4,046,104.64)	660,637.03	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,609.62)	2,685.34	(31,294.96)	2,685.34	B470
1026	40310200	40310200 Other Revenue - Rent	(13,764.33)	6,350.77	(20,115.10)	6,350.77	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,360.00)	(560.00)	(2,800.00)	(560.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,810.00)	(1,270.00)	(17,540.00)	(1,270.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,291.46)	112.47	(1,403.93)	112.47	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(14,925.00)	(7,455.00)	(7,470.00)	(7,455.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(295.00)	(295.00)	-	(295.00)	B471
1026		Total: Other revenues	(81,055.41)	(431.42)	(80,623.99)	(431.42)	
1026		Total: Operating revenues	(3,466,523.02)	660,205.61	(4,126,728.63)	660,205.61	
1026	51010000	51010000 Purchased Water	1,688.18	(531.62)	2,219.80	(531.62)	B6101
1026		Total: Purchased water	1,688.18	(531.62)	2,219.80	(531.62)	
1026	51510011	51510011 Purchased Power - Source of Supply	318.92	(256.88)	575.80	(256.88)	B6151
1026	51510012	51510012 Purchased Power - Pumping	175,546.34	(2,358.63)	177,904.97	(2,358.63)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,952.01	(1,556.54)	10,508.55	(1,556.54)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,646.43	(651.98)	2,298.41	(651.98)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(194,976.74)	(204,388.87)	9,412.13	(204,388.87)	B6158
1026		Total: Fuel and power	(8,513.04)	(209,212.90)	200,699.86	(209,212.90)	
1026	51800000	51800000 Chemicals	95,967.94	(2,224.76)	98,192.70	(2,224.76)	B6183
1026		Total: Chemicals	95,967.94	(2,224.76)	98,192.70	(2,224.76)	
1026	51110000	51110000 Waste Disposal	69,273.57	16,942.38	52,331.19	16,942.38	B6753
1026		Total: Waste disposal	69,273.57	16,942.38	52,331.19	16,942.38	
1026		Total: Production costs	158,416.65	(195,026.90)	353,443.55	(195,026.90)	
1026	50100000	50100000 Labor Natural Account	428,175.43	198,489.08	229,686.35	198,489.08	B6018
1026	50100001	50100001 Labor Expense Accrual	(64,746.68)	(78,307.11)	13,560.43	(78,307.11)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	42.00	42.00	-	42.00	B6011
1026	50101200	50101200 Labor Oper Pumping	80,532.93	(16,491.62)	97,024.55	(16,491.62)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,937.78	(468.95)	15,406.73	(468.95)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	36,752.90	(10,550.60)	47,303.50	(10,550.60)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	36,758.87	(3,234.07)	39,992.94	(3,234.07)	B6017
1026	50101600	50101600 Labor Oper Admin & General	92,359.85	90,152.46	2,207.39	90,152.46	B6018
1026	50102300	50102300 Labor Maint Water Treatment	240.42	(501.93)	742.35	(501.93)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,852.04	5,079.22	5,772.82	5,079.22	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,168.40	(12,690.07)	27,858.47	(12,690.07)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	13,248.36	(10,926.20)	24,174.56	(10,926.20)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	5,672.82	(4,229.42)	9,902.24	(4,229.42)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(186,820.22)	(21,347.70)	(165,472.52)	(21,347.70)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	41,900.40	20,884.38	21,016.02	20,884.38	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	11,975.29	3,736.48	8,238.81	3,736.48	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,969.16	971.46	997.70	971.46	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,320.50	1,357.56	1,962.94	1,357.56	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,646.58	809.18	1,837.40	809.18	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	6,880.19	1,959.41	4,920.78	1,959.41	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	160.28	120.98	39.30	120.98	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	1,321.89	1,321.89	-	1,321.89	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	727.27	(727.27)	1,454.54	(727.27)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,817.55	(175.10)	3,992.65	(175.10)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,911.88	890.48	2,021.40	890.48	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(511.25)	511.25	(511.25)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(41,900.40)	(20,873.65)	(21,026.75)	(20,873.65)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	4,406.16	2,061.84	2,344.32	2,061.84	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,728.64	1,357.68	1,370.96	1,357.68	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	2,011.20	397.35	1,613.85	397.35	B6018
1026	50171000	50171000 Annual Performance Plan	27,072.78	52,878.04	(25,805.26)	52,878.04	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(5,940.87)	(1,671.69)	(4,269.18)	(1,671.69)	B6018

1026	50171800	50171800 Compensation Expense - RSU/PSU	(19,335.24)	8,436.47	(27,771.71)	8,436.47	B6018
1026		50185000 Severance	-	-	-	-	-
1026		Total: Salaries and wages	529,848.16	206,134.35	323,713.81	206,134.35	
1026	50610000	50610000 Pension Expense	15,521.00	5,318.00	10,203.00	5,318.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,191.96)	(473.51)	(4,718.45)	(473.51)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	12,494.00	(18,504.00)	30,998.00	(18,504.00)	B6048
1026		Total: Pension expense	22,823.04	(13,659.51)	36,482.55	(13,659.51)	
1026	50510000	50510000 PBOP Expense	6,614.75	2,204.85	4,409.90	2,204.85	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,806.91)	(389.55)	(1,417.36)	(389.55)	B6048
1026	50550000	50550000 Group Insurance Expense	90,381.40	(36,587.94)	126,969.34	(36,587.94)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(27,870.37)	7,483.62	(35,353.99)	7,483.62	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(98,240.00)	(14,618.00)	(83,622.00)	(14,618.00)	B6048
1026		Total: Group insurance expense	(30,921.13)	(41,907.02)	10,985.89	(41,907.02)	
1026	50421000	50421000 401k Expense	19,184.96	795.35	18,389.61	795.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,431.38)	(560.10)	(5,871.28)	(560.10)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	29,670.87	9,698.65	19,972.22	9,698.65	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,811.10)	(1,101.93)	(7,709.17)	(1,101.93)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	966.04	185.98	780.06	185.98	B6048
1026	50426000	50426000 Retiree Medical Expense	3,989.28	1,088.31	2,900.97	1,088.31	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(728.27)	(129.24)	(599.03)	(129.24)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	4,085.73	2,667.41	1,418.32	2,667.41	B6048
1026	50451000	50451000 Employee Awards	222.29	222.29	-	222.29	B6048
1026	50452000	50452000 Employee Physical Exams	1,036.90	689.37	347.53	689.37	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	-	-	-	-	B6048
1026		Total: Other benefits	43,185.32	13,556.09	29,629.23	13,556.09	
1026		Total: Employee-related costs	564,935.39	164,123.91	400,811.48	164,123.91	
1026	53401000	53401000 AWWSC Services - Labor OPEX	350,828.34	(42,682.67)	393,511.01	(42,682.67)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	15,835.65	1,852.84	13,982.81	1,852.84	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	25,954.79	(13,492.71)	39,447.50	(13,492.71)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	27,059.51	8,679.93	18,379.58	8,679.93	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	88,343.11	(8,403.49)	96,746.60	(8,403.49)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	2,750.16	(11,667.75)	14,417.91	(11,667.75)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,062.33	(1,676.37)	18,738.70	(1,676.37)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	83,639.19	83,639.19	-	83,639.19	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	13,092.68	2,318.72	10,773.96	2,318.72	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	21,627.53	(44,824.35)	66,451.88	(44,824.35)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	52,936.89	7,841.00	45,095.89	7,841.00	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	16,464.98	3,076.99	13,387.99	3,076.99	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(7,800.69)	(30,939.39)	23,138.70	(30,939.39)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	39,862.76	44,343.86	(4,481.10)	44,343.86	B6348
1026		Total: Service Company Costs	747,657.23	(1,934.20)	749,591.43	(1,934.20)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	4,334.52	(16,731.91)	21,066.43	(16,731.91)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,152.69	1,237.64	915.05	1,237.64	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,584.38	1,260.69	323.69	1,260.69	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,256.59	415.72	2,840.87	415.72	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	1,167.74	1,107.65	60.09	1,107.65	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	104,354.80	56,169.05	48,185.75	56,169.05	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	450.00	(1,205.60)	1,655.60	(1,205.60)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(3,641.29)	3,641.29	(3,641.29)	B6328
1026	53155000	53155000 Contract Services - Legal	52,766.22	(23,815.69)	76,581.91	(23,815.69)	B6338
1026		Total: Contracted services	170,066.94	12,006.26	158,060.68	12,006.26	
1026	52532013	52532013 Electricity - Water Treatment	3,220.55	1,853.43	1,367.12	1,853.43	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	792.87	(126.81)	919.68	(126.81)	B6755
1026	52532016	52532016 Electricity - Admin & General	236.57	(104.12)	340.69	(104.12)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	2,016.89	(2,849.83)	4,866.72	(2,849.83)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(299.98)	(299.98)	-	(299.98)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,741.24	1,172.03	1,569.21	1,172.03	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	940.06	(130.87)	1,070.93	(130.87)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	12.29	(1.55)	13.84	(1.55)	B6758
1026	52550013	52550013 Janitorial - Water Treatment	141.92	(208.97)	350.89	(208.97)	B6753
1026	52550016	52550016 Janitorial - Admin & General	14,405.75	8,259.10	6,146.65	8,259.10	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,286.18	(459.92)	2,746.10	(459.92)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	259.21	259.21	-	259.21	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	754.06	555.28	198.78	555.28	B6755
1026	52578016	52578016 Trash Removal - Admin & General	585.81	267.45	318.36	267.45	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(87.54)	(151.74)	64.20	(151.74)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	177.84	52.20	125.64	52.20	B6755
1026	52583016	52583016 Water & WW - Admin & General	497.18	139.84	357.34	139.84	B6758
1026		Total: Building Maintenance and Services	28,680.90	7,316.68	21,364.22	7,316.68	
1026	52574013	52574013 Telephone - Water Treatment	978.94	219.60	759.34	219.60	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	954.93	327.89	627.04	327.89	B6755
1026	52574016	52574016 Telephone - Admin & General	6,721.13	482.80	6,238.33	482.80	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	512.59	351.62	160.97	351.62	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	71.07	(217.41)	288.48	(217.41)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	624.15	677.71	(53.56)	677.71	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	1,068.11	(1,029.17)	2,097.28	(1,029.17)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	7,339.14	1,891.94	5,447.20	1,891.94	B6758
1026	52574200	52574200 Data Lines - Admin & General	13,301.36	13,214.08	87.28	13,214.08	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	1,980.19	926.98	1,053.21	926.98	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	46.64	(306.20)	352.84	(306.20)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	-	-	-	-	B6758
1026		Total: Telecommunication expenses	33,598.25	16,539.84	17,058.41	16,539.84	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(189.84)	81.08	(270.92)	81.08	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	529.37	60.34	469.03	60.34	B6758
1026	52566016	52566016 Postage - Admin & General	-	(327.75)	327.75	(327.75)	B6758
1026	52566700	52566700 Printing	-	(4.44)	4.44	(4.44)	B6758
1026		Total: Postage, printing and stationary	339.53	(190.77)	530.30	(190.77)	

1026	52510016	52510016 Bank Service Charges - Admin & General	145.56	145.56	-	145.56	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,300.23	(35.40)	3,335.63	(35.40)	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	-	(112.99)	112.99	(112.99)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	26.53	(679.71)	706.24	(679.71)	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	762.24	(1,083.49)	1,845.73	(1,083.49)	B6758
1026	52571500	52571500 Software Licenses	13,395.83	6,129.53	7,266.30	6,129.53	B6758
1026	52582012	52582012 Uniforms - Pumping	(36.67)	(207.74)	171.07	(207.74)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,719.16	2,365.70	353.46	2,365.70	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	659.04	(542.66)	1,201.70	(542.66)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,586.10	(4,294.55)	5,880.65	(4,294.55)	B6757
1026		52599800 PCard Undistributed	-	-	-	-	-
1026		Total: Office supplies and services	22,558.02	1,551.48	21,006.54	1,551.48	
1026	52534000	52534000 Employee Expenses	2,007.35	(1,528.38)	3,535.73	(1,528.38)	B6758
1026	52534200	52534200 Conferences & Registration	8,168.25	8,168.25	-	8,168.25	B6758
1026	52535000	52535000 Meals Deductible	1,029.52	(100.86)	1,130.38	(100.86)	B6758
1026	52567000	52567000 Relocation Expenses	7,878.04	7,751.95	126.09	7,751.95	B6758
1026		Total: Employee related expense travel & entertainme	19,083.16	14,290.96	4,792.20	14,290.96	
1026	52001200	52001200 M & S Oper - Pumping	215.29	(2,981.46)	3,196.75	(2,981.46)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,585.51	2,353.14	4,232.37	2,353.14	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,839.49	(15,678.01)	19,517.50	(15,678.01)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	655.58	(1,599.27)	2,254.85	(1,599.27)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	6,167.01	10,455.41	(4,288.40)	10,455.41	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	1,074.00	894.00	180.00	894.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	(7,572.15)	(7,572.15)	-	(7,572.15)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	22,276.94	76,909.12	(54,632.18)	76,909.12	B6758
1026	52514700	52514700 Community Partnerships	-	(30,000.00)	30,000.00	(30,000.00)	B6758
1026	52514900	52514900 Customer Education	3,338.28	449.46	2,888.82	449.46	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	155.00	155.00	-	155.00	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(2,161.14)	2,161.14	(2,161.14)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,749.39	(3,432.77)	8,182.16	(3,432.77)	B6758
1026	52554500	52554500 Lab Supplies	2,860.44	(4,671.93)	7,532.37	(4,671.93)	B6753
1026	52556000	52556000 Lobbying Expenses	66,560.92	66,349.16	211.76	66,349.16	B6758
1026	52568000	52568000 Research & Development	1,319.77	41.57	1,278.20	41.57	B6758
1026	52579000	52579000 Trustee Fees	314.17	16.67	297.50	16.67	B6758
1026	52585000	52585000 Discounts Available	(1,423.29)	(220.59)	(1,202.70)	(220.59)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	325.58	111.01	214.57	111.01	B6758
1026		Total: Miscellaneous expenses	111,441.93	6,937.17	104,504.76	6,937.17	
1026	54110016	54110016 Rents-Real Property - Admin & General	716.24	595.25	120.99	595.25	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	2,027.22	1,865.78	161.44	1,865.78	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	(9,150.47)	(9,174.64)	24.17	(9,174.64)	B6428
1026		Total: Rents	(6,407.01)	(6,740.19)	333.18	(6,740.19)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	-	-	-	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,178.24	1,178.24	-	1,178.24	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	176.74	(869.33)	1,046.07	(869.33)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	3,482.14	3,482.14	-	3,482.14	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(80.25)	80.25	(80.25)	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	36.00	36.00	-	36.00	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	54.00	51.00	3.00	51.00	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(14,683.86)	(2,542.72)	(12,141.14)	(2,542.72)	B6508
1026	55010100	55010100 Transportation Lease Costs	3,634.05	2,602.41	1,031.64	2,602.41	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,523.06	9,118.16	11,404.90	9,118.16	B6508
1026	55010300	55010300 Transportation Lease Maint	59,677.63	29,494.73	30,182.90	29,494.73	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	123.05	(190.73)	313.78	(190.73)	B6508
1026		Total: Transportation	74,201.05	42,241.22	31,959.83	42,241.22	
1026		Total: Operating supplies and services	453,562.77	109,662.76	343,900.01	109,662.76	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	45,841.61	(2,600.04)	48,441.65	(2,600.04)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(342.61)	(271.38)	(71.23)	(271.38)	B6707
1026		Total: Uncollectible accounts expense	45,499.00	(2,871.42)	48,370.42	(2,871.42)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,168.31	753.99	7,414.32	753.99	B6757
1026	52520000	52520000 Collection Agencies	(12.48)	(23,860.63)	23,848.15	(23,860.63)	B6757
1026		Total: Customer accounting, other	8,155.83	(60,899.79)	69,055.62	(60,899.79)	
1026	55110000	55110000 Insurance Vehicle	2,071.93	25.11	2,046.82	25.11	B6568
1026	55710000	55710000 Insurance General Liabilty	31,675.84	32,305.31	(629.47)	32,305.31	B6578
1026	55711000	55711000 Insurance Casualty Reserve	(61,045.85)	(13,651.60)	(47,394.25)	(13,651.60)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,511.63	(9,161.64)	13,673.27	(9,161.64)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,623.93)	2,273.89	(3,897.82)	2,273.89	B6588
1026	55730000	55730000 Insurance Other	467.52	26.80	440.72	26.80	B6598
1026	55740000	55740000 Insurance Property	15,511.92	4,116.52	11,395.40	4,116.52	B6598
1026		Total: Insurance other than group	(8,430.94)	15,934.39	(24,365.33)	15,934.39	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	1,953.17	(3,005.45)	4,958.62	(3,005.45)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	493.26	(8,785.51)	9,278.77	(8,785.51)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	5,810.73	(21,252.83)	27,063.56	(21,252.83)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	411.05	176.78	234.27	176.78	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	100.00	(1,052.24)	1,152.24	(1,052.24)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(136.56)	136.56	(136.56)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	3,881.05	2,508.48	1,372.57	2,508.48	B6756
1026	62502600	62502600 Misc Maint - Admin & General	27,253.11	(3,072.27)	30,325.38	(3,072.27)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	51,192.33	44,704.17	6,488.16	44,704.17	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	5,103.00	1,638.00	3,465.00	1,638.00	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	6,357.83	632.83	5,725.00	632.83	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	3,659.19	1,708.27	1,950.92	1,708.27	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	24,340.12	15,080.14	9,259.98	15,080.14	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,994.66	(122.84)	2,117.50	(122.84)	B6358
1026		Total: Maintenance supplies and services	132,549.50	27,197.46	105,352.04	27,197.46	
1026	88101000	88101000 Capital Movements - UP	890,685.10	55,003.72	835,681.38	55,003.72	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,000,635.61	(4,467,535.37)	9,468,170.98	(4,467,535.37)	B6758

1026	88107000	88107000 Capital Movements - CWIP	(1,873,422.17)	6,585,712.05	(8,459,134.22)	6,585,712.05	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(2,760.00)	14,040.00	(16,800.00)	14,040.00	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(4,970.34)	(18,181.84)	13,211.50	(18,181.84)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	21,524.30	133,558.25	(112,033.95)	133,558.25	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(1,337,345.24)	(1,461,631.24)	124,286.00	(1,461,631.24)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	144,820.92	(529,332.36)	674,153.28	(529,332.36)	B6758
1026	88257100	88257100 Capital Movements - RWIP	281,473.77	650,745.23	(369,271.46)	650,745.23	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	(4,000.00)	4,000.00	(4,000.00)	B6758
1026		88271170 Capital Movements - CIAC NT WIP	-	-	-	-	-
1026	88271200	88271200 Capital Movements - CIAC Tax	(6,699.15)	20,505.70	(27,204.85)	20,505.70	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(116,402.00)	(125,103.00)	8,701.00	(125,103.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,997,540.80)	(853,781.14)	(2,143,759.66)	(853,781.14)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,102,345.43	56,186.21	2,046,159.22	56,186.21	
1026	68011000	68011000 Depreciation Exp - UPIS General	832,472.58	94,961.64	737,510.94	94,961.64	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,631.01)	(234.79)	(5,396.22)	(234.79)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,147.07)	(121.28)	(18,025.79)	(121.28)	B403
1026		Total: Depreciation	808,694.50	66,774.15	741,920.35	66,774.15	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,529.60	230.92	4,298.68	230.92	B4071
1026	68258000	68258000 Amortization - Reg Asset	-	(92.14)	92.14	(92.14)	B4071
1026		Total: Amortization	4,529.60	138.78	4,390.82	138.78	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	58,847.86	7,450.09	51,397.77	7,450.09	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(478.20)	(37.00)	(441.20)	(37.00)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334.11)	(18.79)	(2,315.32)	(18.79)	B403
1026		Total: Removal costs, net	56,035.55	7,394.30	48,641.25	7,394.30	
1026		Total: Depreciation and amortization	869,259.65	74,307.23	794,952.42	74,307.23	
1026	69011000	69011000 FIT - Current	(196,698.00)	(82,046.00)	(114,652.00)	(82,046.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	28,276.00	28,276.00	-	28,276.00	B40910
1026		Total: Current federal income taxes - operating	(168,422.00)	(53,770.00)	(114,652.00)	(53,770.00)	
1026	69021000	69021000 SIT - Current	(185,003.00)	(53,831.00)	(131,172.00)	(53,831.00)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	(161,841.00)	(161,840.00)	(1.00)	(161,840.00)	B40911
1026		Total: Current state income taxes - operating	(346,844.00)	(215,671.00)	(131,173.00)	(215,671.00)	
1026		Total: Current income taxes - operating	(515,266.00)	(269,441.00)	(245,825.00)	(269,441.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	24,018.00	26,399.00	(2,381.00)	26,399.00	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(453,191.79)	(456,284.54)	3,092.75	(456,284.54)	B41010
1026	69065000	69065000 Deferred FIT - Other	284,130.00	42,573.00	241,557.00	42,573.00	B41010
1026		Total: Deferred federal income tax expense	(145,043.79)	(387,312.54)	242,268.75	(387,312.54)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	(86,971.00)	(87,403.00)	432.00	(87,403.00)	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(31,423.13)	(33,081.46)	1,658.33	(33,081.46)	B41011
1026	69073500	69073500 Deferred SIT - Other	48,621.00	(77,139.00)	125,760.00	(77,139.00)	B41011
1026		Total: Deferred state income tax expense	(69,773.13)	(197,623.46)	127,850.33	(197,623.46)	
1026		Total: Deferred taxes	(214,816.92)	(584,936.00)	370,119.08	(584,936.00)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	(48.58)	209.42	(258.00)	209.42	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,154.58)	209.42	(6,364.00)	209.42	
1026		Total: Incomes Taxes -Operating	(736,237.50)	(854,167.58)	117,930.08	(854,167.58)	
1026	68520000	68520000 Property Taxes	300,529.13	4,051.14	296,477.99	4,051.14	B40811
1026	68532000	68532000 FUTA	107.55	88.64	18.91	88.64	B40812
1026	68532100	68532100 FUTA Cap Credits	(58.96)	(51.67)	(7.29)	(51.67)	B40812
1026	68533000	68533000 FICA	56,313.60	7,680.47	48,633.13	7,680.47	B40812
1026	68533100	68533100 FICA Cap Credits	(16,303.97)	(2,744.85)	(13,559.12)	(2,744.85)	B40812
1026	68535000	68535000 SUTA	44.82	5,398.62	(5,353.80)	5,398.62	B40812
1026	68535100	68535100 SUTA Cap Credits	(24.60)	(22.25)	(2.35)	(22.25)	B40812
1026	68543000	68543000 Other Taxes and Licenses	111,933.00	52,872.39	59,060.61	52,872.39	B40813
1026	68544000	68544000 Gross Receipts Tax	78,280.50	48,116.08	30,164.42	48,116.08	B40813
1026	68545000	68545000 Utility Reg Assessment	18,133.07	19.89	18,113.18	19.89	B40810
1026		Total: General taxes	548,954.14	115,408.46	433,545.68	115,408.46	
1026		Total: Operating expenses, net	2,784,321.72	(608,265.68)	3,392,587.40	(608,265.68)	
1026		Total: Operating Income (loss)	(682,201.30)	51,939.93	(734,141.23)	51,939.93	
1026	70510000	70510000 AFUDC - Equity	(10,271.49)	38,484.14	(48,755.63)	38,484.14	B420
1026		Total: Allowance for funds used during construction	(10,271.49)	38,484.14	(48,755.63)	38,484.14	
1026	71511000	71511000 M&J Revenues	(4,227.00)	(190.00)	(4,037.00)	(190.00)	B415
1026	71521000	71521000 M&J Expenses	746.44	(2,730.39)	3,476.83	(2,730.39)	B416
1026	71621000	71621000 Misc Nonutility Expense	(146,000.00)	(146,000.00)	-	(146,000.00)	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	27,343.93	19,286.43	8,057.50	19,286.43	B426
1026		Total: Other miscellaneous income	(122,136.63)	(129,633.96)	7,497.33	(129,633.96)	
1026		Total: Other Income	(132,408.12)	(91,149.82)	(41,258.30)	(91,149.82)	
1026	75840000	75840000 Lobbying Expenses	(65,915.66)	(66,382.22)	466.56	(66,382.22)	B426
1026		75841000 Political Contributiions	-	-	-	-	-
1026		Total: Other miscellaneous deductions	(65,915.66)	(66,382.22)	466.56	(66,382.22)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	1,986.00	2,612.00	(626.00)	2,612.00	B40920
1026		Total: Current federal income taxes - non-operating	1,986.00	2,612.00	(626.00)	2,612.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	1,242.00	1,469.00	(227.00)	1,469.00	B40920
1026		Total: Current state income taxes - non-operating	1,242.00	1,469.00	(227.00)	1,469.00	
1026		Total: Other Deductions	(62,687.66)	(62,301.22)	(386.44)	(62,301.22)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	(1,241.33)	38,481.33	(1,241.33)	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	279,209.35	2,576.36	276,632.99	2,576.36	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,342.76	22.85	1,319.91	22.85	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	320,128.12	1,357.88	318,770.24	1,357.88	
1026	81315000	81315000 Interest Short Term Debt Intercompany	15,489.11	293.66	15,195.45	293.66	B4272
1026		Total: Interest on short-term debt	15,489.11	293.66	15,195.45	293.66	
1026	81500000	81500000 Interest Other	(9,912.99)	(9,912.99)	-	(9,912.99)	B4275
1026		Total: Other interest expense	(9,912.99)	(9,912.99)	-	(9,912.99)	
1026	85000000	85000000 AFUDC Debt	3,183.03	23,177.70	(19,994.67)	23,177.70	B420
1026		Total: Allowance for borrowed funds used during cons	3,183.03	23,177.70	(19,994.67)	23,177.70	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.18	(0.08)	188.26	(0.08)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	5,673.34	116.45	5,556.89	116.45	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	(16.65)	1,325.31	(16.65)	B428

1026		Total: Amortization of debt expense	7,170.18	99.72	7,070.46	99.72	
1026		Total: Interest Charges	336,057.45	15,015.97	321,041.48	15,015.97	
1026		Total: Other Income (Expenses)	140,961.67	(138,435.07)	279,396.74	(138,435.07)	
1026		Total: Income (loss) before income taxes	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026		Total: Net income (loss)	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026		Total: Net Income Available to common stockholders	(541,239.63)	(86,495.14)	(454,744.49)	(86,495.14)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,200,677.44	(412,627.02)	2,613,304.46	(412,627.02)	B438
1026		Total: Common Dividends	2,200,677.44	(412,627.02)	2,613,304.46	(412,627.02)	
1026		Total: PROFIT & LOSS STATEMENT	1,659,437.81	(499,122.16)	2,158,559.97	(499,122.16)	

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-127. Trial Balance. Refer to the Minimum Filing Guidelines (1-86), Response to Q010 and File <2024 TAWC MFG Q010_Attachment.xlsx>, regarding the monthly trial balance for the last 2 fiscal years for TAWC. Provide a supplement to this response that includes the monthly assets, liabilities, equity, revenues and expenses for affiliates that allocate costs to TAWC from January 2020 to December 2022.

Response:

Please see TAW_R_CADDR1_127_062524_Attachment for 2020 & 2021 for the balance sheet and income statements for AWWSC. Please refer to TAW_R_CADDR1_125_062524_Attachment which includes 2022.

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Balance Sheet - 2020

G/L Account	G/L Account Description	1/31/2020 Amount	2/29/2020 Amount	3/31/2020 Amount	4/30/2020 Amount	5/31/2020 Amount	6/30/2020 Amount	7/31/2020 Amount	8/31/2020 Amount	9/30/2020 Amount	10/31/2020 Amount	11/30/2020 Amount	12/31/2020 Amount
	ASSETS	$303,705,861	$245,653,756	$215,132,300	$224,512,537	$211,423,965	$231,976,882	$245,723,365	$242,425,276	$238,162,861	$259,342,943	$225,045,658	$221,771,442
	Total Property Plant & Equipment	53,748,678	51,282,789	50,051,103	48,217,876	46,672,237	45,537,965	42,227,688	48,104,736	49,284,637	47,567,017	47,423,205	45,801,326
	Utility property, net	22,398	22,398	-	-	-	-	-	(2,423,823)	(1,650,762)	(1,701,263)	(1,310,805)	(1,738,291)
	Construction work in progress	22,398	22,398	-	-	-	-	-	3,185	2,154	2,154	2,154	-
10700000	CWIP	-	-	-	-	-	-	-	-	-	-	-	-
10780110	CWIP - Eng Clearing Dist Overhead	22,398	22,398	-	-	-	-	-	3,185	2,154	2,154	2,154	-
	Accumulated depreciation/amortization	-	-	-	-	-	-	-	(2,427,008)	(1,652,916)	(1,703,417)	(1,312,958)	(1,738,291)
10801000	Accum Depreciation - Utility Plant in Service	-	-	-	-	-	-	-	(2,427,008)	(1,652,916)	(1,703,417)	(1,312,958)	(1,738,291)
	Non-Utility Property, net	53,726,279	51,260,391	50,051,103	48,217,876	46,672,237	45,537,965	42,227,688	50,528,559	50,935,399	49,268,280	48,734,010	47,539,617
	Non-utility Property	116,491,742	115,637,718	101,873,807	101,553,001	101,519,657	97,475,453	97,475,613	107,820,415	109,835,653	109,835,653	111,477,179	110,863,506
12120000	Non-Utility Property - Buildings	638,967	638,967	638,967	632,727	632,727	638,967	638,967	638,967	638,967	638,967	638,967	638,967
12130003	Non-Utility Property - Capital Lease 3yr	11,076,638	11,076,638	9,036,533	8,994,559	8,992,526	7,210,106	7,210,106	8,030,000	7,464,436	7,464,436	7,529,632	7,676,246
12130004	Non-Utility Property - Capital Lease 4yr	31,994,550	31,139,550	29,253,067	29,244,776	29,243,234	29,147,276	29,147,276	29,909,198	30,266,451	30,266,451	30,266,451	30,261,969
12130005	Non-Utility Property - Capital Lease 5yr	4,314,406	4,314,406	4,102,713	4,094,899	4,093,835	4,040,905	4,040,905	12,184,869	14,657,583	14,657,583	15,147,276	15,002,580
12130007	Non-Utility Property - Capital Lease 7yr	48,264,262	48,264,262	48,225,064	48,225,064	48,196,095	48,193,731	48,193,731	48,748,436	48,743,638	48,743,638	48,778,209	48,778,209
12130010	Non-Utility Property - Capital Lease 10yr	559,078	559,078	332,551	332,551	332,551	330,973	330,973	335,085	335,085	335,085	1,387,151	1,387,151
12130015	Non-Utility Property - Capital Lease 15yr	1,112,580	1,112,580	1,112,517	1,112,517	1,112,580	1,112,580	1,112,580	1,172,785	1,172,785	1,172,785	1,172,785	1,172,785
12140000	Non-Utility Property - Leasehold Improvement	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370
12150000	Non-Utility Property - Other 10 Yr	1,316,718	1,316,718	1,070,407	1,070,407	1,070,407	1,014,850	1,014,850	1,014,850	858,143	858,143	858,143	261,865
12150010	Non-Utility Property - Other 5yr	14,654	14,654	14,654	(125,685)	(125,685)	14,654	14,654	14,654	14,654	14,654	14,654	(178)
12150020	Non-Utility Property - Other 7yr	2,318,964	2,319,940	2,320,515	2,320,950	2,321,150	2,242	2,375	2,375	2,584	2,393	2,393	73,023
12150030	Non-Utility Property - Other 4 Yr	-	-	-	-	-	-	-	-	-	-	-	-
12150040	Non-Utility Property - Other Hardware	1,912,675	1,912,675	87,675	(29,451)	(29,451)	87,675	87,675	87,675	-	-	-	-
12150050	Non-Utility Property - Other Software	1,837,863	1,837,863	1,812,610	1,812,963	1,812,963	1,812,610	1,812,610	1,812,610	1,812,610	1,812,610	1,812,610	1,812,610
12150080	Non-Utility Property - Other Enterprise	8,701,102	8,701,102	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249
12180000	Non-Utility Property - CWIP	146,914	146,914	146,914	147,105	147,105	149,264	149,290	149,290	149,099	149,290	149,290	78,660
	Accumulated depreciation	(62,765,463)	(64,377,327)	(51,822,704)	(53,335,125)	(54,847,420)	(51,937,488)	(55,247,925)	(57,291,856)	(58,900,254)	(60,567,373)	(62,743,169)	(63,323,889)
12200000	Non-Utility Property - Accum Depreciation	(38,298,975)	(39,273,623)	(26,591,168)	(27,467,468)	(28,343,655)	(24,863,626)	(26,535,766)	(27,430,658)	(27,727,175)	(28,576,608)	(29,472,223)	(29,380,258)
12210000	Non-Utility Property - Accum Amortization Cap Lse	(24,466,489)	(25,103,705)	(25,231,536)	(25,867,657)	(26,503,764)	(27,073,862)	(28,712,159)	(29,861,198)	(31,173,079)	(31,990,765)	(33,270,947)	(33,943,631)
	Total Current Assets	234,369,797	178,942,893	150,616,252	160,065,806	148,681,444	175,431,001	186,529,466	177,514,258	178,334,936	194,913,850	160,920,382	165,893,919
	Cash and cash equivalents	(1,570,692)	(775,361)	(698,068)	(334,680)	(1,422,461)	(786,524)	(1,852,214)	(303,159)	(877,406)	(1,391,374)	(1,014,728)	(1,679,719)
13140100	PNC AWCC-Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-
13140103	PNC AWCC-Accounts Payable - Outbound Check	(1,236,521)	(628,258)	(639,009)	(318,754)	(1,434,183)	(908,554)	(1,793,360)	(300,071)	(879,730)	(1,380,463)	(1,008,782)	(1,662,831)
13140200	PNC AWCC-Payroll	-	-	-	-	-	-	-	-	-	-	-	-
13140202	PNC AWCC-Payroll - Outbound ACH	18,541	2,365	138,929	(3,098)	(4,653)	4,473	4,473	6,064	886	(541)	1,885	3,825
13140203	PNC AWCC-Payroll - Outbound Check	(354,159)	(149,469)	(197,988)	(12,895)	(5,625)	(25,193)	(74,326)	(20,151)	(9,562)	(10,369)	(7,831)	(20,713)
13140300	PNC AWCC-Customer Refund	-	-	-	-	-	-	-	-	-	-	-	-
13199002	Cash Clearing - Mixed Payments												
13199004	Cash Clearing - MI's	1,447	-	-	69	22,000	142,750	11,000	11,000	11,000	-	-	-
	Accounts receivable, net	225,174,393	169,299,852	141,879,500	149,011,070	139,294,893	159,978,569	175,178,875	165,439,310	162,394,535	184,011,314	150,604,579	154,053,909
	Receivable from affiliated companies	221,962,493	165,406,496	140,196,101	148,095,406	138,441,066	159,198,731	174,496,190	164,598,516	161,376,593	183,341,949	149,852,715	153,239,412
14510000	A/R Assoc Cos - Miscellaneous	5,187,447	878,886	554,351	(257,995)	(1,227,502)	(4,378,500)	(619,260)	(1,290,215)	(7,616,553)	(481,352)	(1,661,981)	(7,132,612)
14510100	A/R Assoc Cos - Reconciliation Account	26,360,058	12,249,472	11,080,713	21,097,653	11,043,267	21,717,433	16,920,010	27,591,615	31,475,548	22,582,989	19,189,252	15,764,098
14511000	A/R Assoc Cos - Service Company Bill	(504,829)	43,547	98,660	9,262	(58,807)	336,536	(163,315)	(93,951)	206,155	(114,151)	(217,473)	483,845
14511001	A/R Assoc Cos - Service Company Bill	30,745,909	28,231,663	34,055,243	28,050,482	27,959,575	47,251,833	34,419,446	35,719,711	32,801,252	29,818,882	28,920,864	39,705,512
14573000	A/R Assoc Cos - Dividend Equivalents	1,533,499	1,533,499	1,736,482	1,065,856	1,065,856	1,237,410	1,236,176	1,236,176	1,433,174	1,433,174	1,433,174	1,637,454
14574000	N/R Assoc Co's	158,640,407	122,469,428	92,670,651	98,130,149	99,658,678	93,034,018	122,703,133	101,435,180	103,077,016	130,102,406	102,188,878	102,781,114
	Other receivables, net	3,420,017	4,101,472	1,891,516	1,123,780	1,061,942	987,955	890,801	1,048,910	1,230,099	881,522	964,022	904,406
14610000	Misc A/R - Reconciliation Account	420,091	393,003	409,082	409,638	447,493	409,638	393,645	437,629	485,956	469,638	377,639	225,400
14611000	Misc A/R - Manual	2,781,397	3,483,375	1,248,652	562,220	455,672	414,371	325,044	431,404	556,291	216,114	382,812	492,634
14611500	Misc A/R - Medicare Subsidy	213,986	221,963	229,940	147,419	155,396	163,373	171,350	179,327	187,304	195,281	203,258	185,912
14613000	Misc A/R - Employees	1,331	(81)	630	1,282	161	573	763	551	549	490	313	460
14613100	Misc A/R - Employees Payroll	3,211	3,211	3,211	3,221	3,221	-	-	-	-	-	-	-
	Allowance for uncollectible accounts	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(212,157)	(212,157)	(212,157)	(89,909)
14620000	Misc Rec - Allow for Uncollectible Accts	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(208,116)	(212,157)	(212,157)	(212,157)	(89,909)
	Other current assets	10,766,096	10,418,402	9,434,819	11,389,416	10,809,012	16,238,956	13,202,805	12,378,106	16,817,807	12,293,910	11,330,531	13,519,729
16510000	Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-
16520000	Prepaid Insurance	1,934,760	1,799,757	1,442,617	1,646,334	1,362,630	1,155,435	1,350,985	980,832	615,470	811,281	445,919	80,557
16525000	Prepaid Insurance - Intercompany	570,833	506,667	476,250	423,333	370,417	317,500	264,583	211,667	158,750	105,833	52,917	-
16540000	Prepaid Audit Fees	-	-	-	-	-	-	-	-	-	-	-	-
16550000	Prepaid Other	7,654,246	7,636,755	7,171,762	8,074,681	7,880,279	9,323,186	10,213,957	10,270,222	10,591,071	10,765,890	10,363,071	10,892,363
16550010	Prepaid Other - Global	606,256	475,223	344,190	1,245,067	1,195,686	1,247,850	1,373,279	915,385	915,444	610,906	468,624	298,095
16611000	Reg Asset-OCA tax	-	-	-	-	-	4,194,986	-	-	4,537,072	-	-	2,248,714
16612000	Reg Asset-OCA non tax	-	-	-	-	-	-	-	-	-	-	-	-
	Total Regulatory and other long-term assets	15,587,387	15,428,075	14,464,946	16,228,856	16,070,284	11,007,917	16,966,211	16,806,283	10,543,288	16,862,076	16,702,071	10,076,197
	Regulatory assets	3,749,808	3,749,808	2,981,334	4,903,472	4,903,472	-	6,117,816	6,117,816	-	6,478,464	6,478,464	-
	Deferred rate case	-	-	-	-	-	-	-	-	-	-	-	-
18620000	Reg Asset - Deferred Rate Case	-	-	-	-	-	-	-	-	-	-	-	-
	Other regulatory assets	3,749,808	3,749,808	2,981,334	4,903,472	4,903,472	-	6,117,816	6,117,816	-	6,478,464	6,478,464	-

Tennessee American Water Company
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G/L Account	G/L Account Description	1/31/2020 Amount	2/29/2020 Amount	3/31/2020 Amount	4/30/2020 Amount	5/31/2020 Amount	6/30/2020 Amount	7/31/2020 Amount	8/31/2020 Amount	9/30/2020 Amount	10/31/2020 Amount	11/30/2020 Amount	12/31/2020 Amount
18680101	Reg Asset - Deferred Vacation Pay	3,749,808	3,749,808	2,981,334	4,903,472	4,903,472	-	6,117,816	6,117,816	-	6,478,464	6,478,464	-
	Operating lease right-of-use assets	11,837,579	11,678,266	11,483,612	11,325,384	11,166,813	11,007,916	10,848,395	10,688,467	10,543,287	10,383,612	10,223,607	10,076,197
18750000	LT Asset - Operating Lease Right-Of-Use Assets	11,837,579	11,678,266	11,483,612	11,325,384	11,166,813	11,007,916	10,848,395	10,688,467	10,543,287	10,383,612	10,223,607	10,076,197
	CAPITAL AND LIABILITIES	(303,705,861)	(245,653,756)	(215,132,300)	(224,512,537)	(211,423,965)	(231,976,882)	(245,723,366)	(242,425,277)	(238,162,861)	(259,342,943)	(225,045,658)	(221,771,443)
	Total Capitalization	(135,968,412)	(134,480,422)	(135,251,389)	(133,752,989)	(132,411,155)	(133,156,694)	(131,752,795)	(138,991,941)	(141,559,857)	(139,932,684)	(139,589,010)	(141,374,493)
	Total Equity	(83,861,259)	(83,946,041)	(86,115,602)	(86,115,602)	(86,227,431)	(88,372,668)	(88,372,668)	(88,526,252)	(90,991,145)	(90,991,145)	(91,111,558)	(94,030,301)
	Total Stockholders' equity	(83,861,259)	(83,946,041)	(86,115,602)	(86,115,602)	(86,227,431)	(88,372,668)	(88,372,668)	(88,526,252)	(90,991,145)	(90,991,145)	(91,111,558)	(94,030,301)
	Common stock	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20120000	Common Stock - Subs Intercompany	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	Paid-in capital	(72,059,818)	(72,144,600)	(74,314,161)	(74,314,161)	(74,425,990)	(76,571,227)	(76,571,227)	(76,724,811)	(79,189,705)	(79,189,705)	(79,310,117)	(82,228,861)
20520000	Paid-in Capital - Subs Intercompany	(72,059,818)	(72,144,600)	(74,314,161)	(74,314,161)	(74,425,990)	(76,571,227)	(76,571,227)	(76,724,811)	(79,189,705)	(79,189,705)	(79,310,117)	(82,228,861)
	Retained earnings	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)	(11,791,441)
21024000	Retained Earnings Since Acquisition	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)	(96)
21025000	Retained Earnings Retro Accounting Adjustments	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)
	Total Long-term debt	(52,107,153)	(50,534,382)	(49,135,787)	(47,637,387)	(46,183,725)	(44,784,026)	(43,380,127)	(50,465,689)	(50,568,712)	(48,941,539)	(48,477,453)	(47,344,192)
	Long-term debt	(52,107,153)	(50,534,382)	(49,135,787)	(47,637,387)	(46,183,725)	(44,784,026)	(43,380,127)	(50,465,689)	(50,568,712)	(48,941,539)	(48,477,453)	(47,344,192)
22135000	Capital Lease - Interco	(52,107,153)	(50,534,382)	(49,135,787)	(47,637,387)	(46,183,725)	(44,784,026)	(43,380,127)	(50,465,689)	(50,568,712)	(48,941,539)	(48,477,453)	(47,344,192)
	Total Current Liabilities	(168,612,098)	(125,137,298)	(93,227,685)	(103,884,599)	(93,941,094)	(112,373,663)	(127,116,776)	(117,849,647)	(108,439,107)	(131,738,636)	(98,563,460)	(92,839,375)
	Short-term debt	(12,490,432)	(4,037)	(92,128)	(3,501,580)	(3,403)	(4,567,939)	(2,594,609)	(902,034)	(536,793)	(2,182)	(681,986)	(622,343)
	In-House Cash Center	(12,490,432)	(4,037)	(92,128)	(3,501,580)	(3,403)	(4,567,939)	(2,594,609)	(902,034)	(536,793)	(2,182)	(681,986)	(622,343)
23121000	In-House Cash Center Bank	-	-	-	-	-	-	-	-	-	-	-	-
23121001	IHC Clearing - Outgoing Payment	(12,486,395)	-	(88,091)	(3,498,176)	0	(4,564,536)	(2,591,205)	(898,630)	(533,390)	1,221	(678,583)	(618,940)
23121002	IHC Clearing - Incoming Payment	-	-	-	-	-	-	-	-	-	-	-	-
23121005	IHC Clearing - Intermediate	(4,037)	(4,037)	(4,037)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)	(3,403)
	Current portion long-term debt	(554,433)	(558,565)	(562,852)	(567,415)	(522,113)	(476,474)	(430,494)	(384,172)	(337,428)	(290,410)	(243,044)	(195,326)
22235000	Current Portion Capital Lease Interco	(554,433)	(558,565)	(562,852)	(567,415)	(522,113)	(476,474)	(430,494)	(384,172)	(337,428)	(290,410)	(243,044)	(195,326)
	Accounts payable	(104,536,778)	(96,543,001)	(63,173,201)	(66,352,344)	(57,674,393)	(69,335,818)	(85,704,629)	(79,979,092)	(72,859,831)	(95,485,529)	(62,190,767)	(58,889,002)
	Accounts payable external	(53,446,583)	(45,698,829)	(34,177,698)	(32,627,085)	(29,107,002)	(44,060,012)	(38,053,557)	(43,842,221)	(46,370,522)	(58,599,227)	(31,384,763)	(32,502,010)
23410000	A/P - Reconciliation Account	(12,100,591)	(7,015,671)	(10,990,399)	(9,014,182)	(5,729,235)	(4,516,984)	(8,093,068)	(10,666,819)	(7,093,894)	(4,759,557)	(6,600,567)	(8,932,867)
23410100	A/P Intercompany - Reconciliation Account	(16,670,454)	(16,485,475)	(2,821,816)	(2,071,137)	(2,702,327)	(11,310,612)	(7,399,283)	(18,920,270)	(21,629,912)	(35,653,367)	(8,101,417)	(8,193,552)
23410999	A/P - Conversion	-	-	-	-	-	-	-	-	-	-	-	-
23411000	A/P - Pcard	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)
23411001	PCard Distributed-Clearing for Mapped Transactions	(753,845)	(949,484)	(620,144)	(636,542)	(634,086)	(922,214)	(510,447)	(598,747)	(487,663)	(657,148)	(580,404)	(769,062)
23411400	A/P - Gcard Clearing	(6,865,124)	(5,460,528)	(5,545,506)	(6,721,717)	(6,132,490)	(6,100,553)	(8,699,857)	(5,480,940)	(6,106,640)	(5,430,056)	(6,025,484)	(6,934,748)
23411500	A/P - Pcard Clearing	(188,477)	(107,883)	(231,325)	(343,743)	(36,832)	(87,951)	(98,618)	(164,132)	(125,122)	(37,500)	(123,952)	(123,814)
23412000	A/P Clearing	(1,412)	(50,682)	(61,116)	(13,797)	(11,220)	(11,220)	-	-	(20)	(5,780)	(722)	(722)
23412200	A/P - Contracted Services	(64,804)	(69,862)	(19,094)	(82,641)	(19,094)	(19,094)	(119,047)	(122,532)	(184,551)	(222,785)	(169,972)	(170,727)
23430000	A/P - Miscellaneous	(11,639,329)	(10,474,344)	(8,774,907)	(9,586,346)	(7,952,476)	(16,846,767)	(7,556,514)	(3,936,406)	(5,872,929)	(4,491,512)	(4,188,819)	(3,792,960)
23430600	A/P - Workbasket Accrual	(1,999,183)	(1,954,023)	(2,028,922)	(1,823,828)	(3,895,774)	(1,977,127)	(3,509,380)	(2,018,665)	(2,403,264)	(5,015,084)	(2,966,394)	(853,925)
23430700	A/P - Pcard Accrual	(630,122)	(613,550)	(871,155)	(458,685)	(531,982)	(384,506)	(353,263)	(375,228)	(641,728)	(451,620)	(345,415)	(375,154)
23431000	A/P - Misc Global	(2,512,755)	(2,496,840)	(2,192,597)	(1,853,485)	(1,440,585)	(1,861,806)	(1,693,189)	(1,537,592)	(1,803,917)	(1,853,935)	(2,260,673)	(2,333,616)
23435000	A/P - Project Cost Accrual	-	-	(230)	(495)	(413)	(690)	(404)	(405)	(396)	(396)	(457)	(376)
23436000	A/P-GRIR Capital Services	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)
	Accounts payable associated companies	(51,090,195)	(50,844,172)	(28,995,503)	(33,725,260)	(28,567,391)	(25,275,806)	(47,651,072)	(36,136,871)	(26,489,309)	(36,886,303)	(30,806,004)	(26,386,992)
23510000	A/P Associated Companies	(543,275)	(583,833)	(624,391)	(664,949)	(705,507)	5,595,584	(789,051)	(829,340)	5,518,026	(910,456)	(1,044,641)	2,928,434
23520000	A/P Associated Companies - Service Co Bill	(48,039,352)	(48,016,821)	(25,924,321)	(31,601,219)	(26,581,646)	(26,669,746)	(43,036,046)	(30,581,787)	(30,994,061)	(31,786,858)	(25,627,292)	(24,782,099)
23520001	A/P Associated Companies - Service Co Bill	(2,503,871)	(2,304,515)	(2,450,662)	(1,463,313)	(1,283,707)	(4,205,114)	(3,825,975)	(4,725,650)	(1,013,274)	(4,188,989)	(4,134,072)	(4,549,020)
23599999	Intercompany System Clearing	(3,697)	60,997	3,870	4,221	3,470	3,470	-	(94)	-	-	-	15,692
	Taxes accrued, including income taxes	(4,199,177)	437,354	385,561	253,087	(118,180)	30,406	175,983	(5,709)	1,810,581	1,858,736	2,279,646	(497,929)
	Accrued federal income tax	(3,150,073)	87,264	88,789	190,512	325,475	52,005	114,604	154,087	1,677,215	2,060,853	2,594,854	(16,276)
23621000	Accrued FIT - Current Year	(886,966)	128,781	130,306	232,029	366,992	93,522	156,121	195,604	1,718,732	2,102,370	2,309,268	(16,274)
23622000	Accrued FIT - Prior Years	(2,263,107)	(41,516)	(41,516)	(41,516)	(41,516)	(41,516)	(41,516)	(41,516)	(41,516)	(41,516)	285,587	(1)
	Accrued state income tax	678,875	667,496	690,672	653,679	667,697	950,216	884,162	817,876	1,076,681	1,087,007	1,098,831	853,746
23631000	Accrued SIT - Current Year	667,527	52,365	75,540	38,547	52,565	335,085	268,980	202,694	461,499	471,825	483,649	355,574
23631500	Accrued SIT - Current Year Unitary Returns	127,794	-	-	-	-	(1)	-	-	-	-	-	-
23632000	Accrued SIT - Prior Years	(116,446)	615,131	615,132	615,132	615,132	615,132	615,182	615,182	615,182	615,182	615,182	498,172
	Other accrued taxes	(1,727,978)	(317,406)	(393,900)	(591,104)	(1,111,352)	(971,815)	(822,783)	(977,672)	(943,315)	(1,289,124)	(1,414,038)	(1,335,399)
23652000	Accrued Tax - FUTA	(24)	(26)	(26)	(26)	(26)	58	0	-	-	-	-	-
23652100	Accrued Tax - FICA	(1,544,858)	(335,433)	(506,690)	(643,992)	(769,331)	(926,034)	(805,865)	(942,255)	(1,107,643)	(1,243,404)	(1,356,289)	(1,273,122)
23652200	Accrued Tax - SUTA	(1,036)	(817)	(914)	(761)	(634)	(206)	(167)	(108)	185,105	(84)	(85)	0
23652300	Accrued Tax - Payroll Tax Clearing	26,378	193,134	121,365	81,301	(296,967)	-	-	-	-	-	-	-
23653000	Accrued Tax - Property Tax	(6,176)	(12,637)	(18,507)	(24,523)	(30,994)	(37,465)	(43,937)	(49,187)	(55,673)	(61,716)	(61,047)	(47,150)
23654000	Accrued Tax - Use Tax	(202,263)	(161,627)	10,870	(3,104)	(13,400)	(8,168)	27,185	13,878	34,896	16,080	3,382	(15,127)
23654310	Accrued Tax - Capital Stock - Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
23659000	Accrued Tax - Other												
	Other current liabilities	(46,831,279)	(28,469,050)	(29,785,065)	(33,716,346)	(35,623,005)	(38,023,838)	(38,563,027)	(36,578,641)	(36,515,636)	(37,819,250)	(37,727,309)	(32,634,775)
24120000	Accrued Vacation Pay	(3,749,808)	(3,749,808)	(2,981,334)	(4,903,472)	(4,903,472)	(4,194,986)	(6,117,816)	(6,117,816)	(4,537,072)	(6,478,464)	(6,478,464)	(2,248,714)
24120200	Accrued Power	(30,730)	(31,746)	(29,138)	(35,856)	(24,145)	(21,888)	(25,425)	(29,757)	(28,778)	(23,604)	(27,241)	(35,778)
24120300	Accrued Legal	(425,041)	(654,832)	(776,793)	(1,092,313)	(833,057)	(490,020)	(550,396)	(195,224)	(169,886)	(156,147)	(159,011)	(270,968)

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G/L Account	G/L Account Description	1/31/2020 Amount	2/29/2020 Amount	3/31/2020 Amount	4/30/2020 Amount	5/31/2020 Amount	6/30/2020 Amount	7/31/2020 Amount	8/31/2020 Amount	9/30/2020 Amount	10/31/2020 Amount	11/30/2020 Amount	12/31/2020 Amount
24120600	Accrued Wages	(2,137,246)	(2,164,920)	(3,144,285)	(3,987,314)	(4,509,386)	(5,429,474)	(2,235,250)	(2,752,616)	(3,633,031)	(4,573,884)	(5,101,371)	(1,805,196)
24120699	Accrued Wages - Net Adjustments Clearing	(347,598)	(222,855)	(86,068)	(93,775)	3,353	(15,054)	(71,224)	(89,989)	(93,385)	(109,325)	(222,733)	(416,315)
24120700	Accrued Insurance	547,270	796,412	625,397	458,245	346,319	472,631	964,542	793,375	631,013	454,415	742,679	1,536,130
24120710	Accrued Insurance Retro Adjustment	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	(28,972)	310,371
24120720	Accrued Insurance Unfunded												
24121100	Accrued Retiree Medical	1,147,699	(36,994)	(39,600)	(51,912)	(64,618)	(76,800)	(89,285)	(101,474)	(112,050)	(123,850)	(135,320)	(144,000)
24121200	Accrued DCP - Contribution	(251,558)	(250,842)	(295,623)	(157,410)	(177,721)	(211,051)	(262,467)	(283,879)	(140,324)	(175,027)	(193,361)	(241,329)
24121300	Accrued Health Savings Account	(268)	-	-	-	(563)	(2,025)	(375)	-	-	(188)	-	(300)
24121800	Accrued Severance	(56,206)	(64,826)	(21,538)	(11,185)	-	(41,452)	(13,852)	(220,055)	(50,809)	(22,855)	(501,990)	(14,799)
24122700	Accrued Employer 401k Match	(251,534)	(372,104)	(290,053)	(176,975)	(194,054)	(219,449)	(258,567)	(273,033)	(161,272)	(184,813)	(194,342)	(211,207)
24123000	Accrued Incentive Plan Cash	(22,142,861)	(3,134,492)	(4,912,040)	(6,332,549)	(7,912,912)	(9,493,274)	(11,073,635)	(12,653,997)	(14,739,623)	(16,376,127)	(18,001,528)	(19,532,733)
24126300	Accrued Litigation	(7,396,747)	(7,396,747)	(7,396,747)	(7,533,134)	(7,533,134)	(7,581,168)	(7,581,168)	(3,576,951)	(3,576,951)	(3,581,687)	(3,581,687)	(3,581,687)
24126500	Accrued Audit Fees	-	-	(53,518)	-	-	-	-	-	-	-	-	-
24133200	Unclaimed A/P Checks	(10,318)	(10,318)	(10,318)	(10,318)	(12,021)	(9,452)	(9,452)	(9,787)	(9,787)	(9,787)	(9,787)	(9,787)
24133300	Unclaimed Wages	(8)	(8)	(9,983)	(9,992)	(9,992)	(9,984)	(9,984)	(9,984)	(9,984)	(9,350)	(9,350)	(9,350)
24142001	WH PR - Union Dues	-	-	-	(25)	-	-	-	-	(25)	-	-	-
24142002	WH PR - Charity Contributions	12,505	30,764	30,764	30,734	30,734	30,734	30,764	30,764	30,764	-	-	-
24142006	WH PR - 401k Contributions	(384,563)	(809,417)	(380,399)	(3,209)	(5,166)	(1,957)	(372,838)	(368,777)	(138)	(120)	(28)	(288,270)
24142008	WH PR - Garnishments	(84)	-	-	(3,030)	(3,030)	(3,030)	(3,030)	-	(100)	-	-	-
24142009	WH PR - Life Insurance	7	5	5	5	5	5	-	-	-	-	-	-
24142010	WH PR - Tax Coll Pay FIT	22,141	(925)	(925)	(925)	(925)	(925)	0	-	-	-	-	-
24142011	WH PR - Tax Coll Pay SUI	297	(14)	(30)	(30)	(30)	(30)	(15)	(15)	(61)	-	-	-
24142012	WH PR - Tax Coll Pay LIT	(110)	368	368	368	(52)	(52)	-	-	-	-	-	-
24142013	WH PR - Tax Coll Pay FICA	1,812	(5,795)	(5,795)	(431)	(386)	(328)	-	(32)	-	-	-	-
24142014	WH PR - ESPP	(539,877)	(758,251)	(238,622)	(473,619)	(704,147)	(243,020)	(602,015)	(828,338)	(240,893)	(475,489)	(698,266)	(343,569)
24142100	WH PR - Tax Coll SIT	10,807	2,511	2,511	2,847	(141)	(131)	0	-	(154)	-	-	-
24150000	Operating Lease Current Liability	(1,927,814)	(1,934,205)	(1,919,293)	(1,926,295)	(1,933,324)	(1,939,797)	(1,905,558)	(1,945,680)	(1,921,064)	(1,903,342)	(1,885,560)	(1,870,271)
24164000	GRIR - Non-inventory	(8,892,476)	(7,671,040)	(7,823,037)	(7,375,807)	(7,152,168)	(8,512,891)	(8,347,010)	(7,916,403)	(7,723,055)	(4,040,636)	(1,240,977)	(3,775,035)
24171011	CFO MC/Sewer Revenue/Cash	-	-	-	-	-	-	-	-	-	-	-	318,032
	Regulatory and other long-term liabilities	874,648	13,963,964	13,346,774	13,125,051	14,928,284	13,553,475	13,146,205	14,416,312	11,836,102	12,328,378	13,106,812	12,442,426
	Deferred income taxes	7,143,529	7,070,283	7,084,663	6,975,363	6,779,374	6,022,272	5,989,837	5,972,765	4,078,825	3,644,306	3,101,970	2,886,805
	Federal Deferred income taxes long-term	4,303,848	4,138,800	4,183,420	4,047,060	3,875,589	3,179,453	3,088,941	3,015,384	1,257,075	841,941	317,210	1,439,495
25310000	Deferred FIT Liability – Property	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)
25311000	Deferred FIT Liability – Non Property	(1,876,708)	(0)	19	2	(0)	1	1	(0)	1	1	1	2
25319000	Deferred FIT Asset - Long Term	10,327,296	8,285,540	8,330,141	8,193,798	8,022,329	7,326,192	7,235,680	7,162,124	5,403,814	4,988,680	4,463,949	5,586,233
	State Deferred income taxes long-term	2,839,681	2,931,483	2,901,243	2,928,303	2,903,785	2,842,819	2,900,896	2,957,381	2,821,750	2,802,365	2,784,760	1,447,310
25321000	Deferred SIT Liability – Non Property	334,229	0	0	0	0	0	0	0	0	0	0	0
25329000	Deferred SIT Asset - Long Term	2,505,452	2,931,483	2,901,243	2,928,303	2,903,785	2,842,819	2,900,896	2,957,381	2,821,750	2,802,365	2,784,760	1,447,310
	Accrued pension expense	20,582,310	22,075,416	21,541,222	21,032,948	22,944,054	22,409,860	21,875,666	23,076,172	22,541,978	22,007,784	23,208,290	22,674,096
26212000	Accrued Pension Expense	19,246,539	20,739,645	20,205,451	19,671,257	21,582,363	21,048,169	20,513,975	21,714,481	21,180,287	20,646,093	21,846,599	21,312,405
26215000	Accrued Pension Expense ERP (SRP)	1,335,771	1,335,771	1,335,771	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691
	Accrued postretirement benefit expense	(3,014,947)	(3,058,663)	(3,102,379)	(3,146,095)	(3,189,811)	(3,233,527)	(3,277,243)	(3,320,959)	(3,364,675)	(3,408,391)	(3,452,107)	(3,471,733)
26221000	Accrued OPEB	(2,802,203)	(2,837,942)	(2,873,681)	(2,909,420)	(2,945,159)	(2,980,898)	(3,016,637)	(3,052,376)	(3,088,115)	(3,123,854)	(3,159,593)	(3,195,332)
26221100	Accrued OPEB NEI												
26221500	Accrued OPEB Medicare Subsidy	(212,744)	(220,721)	(228,698)	(236,675)	(244,652)	(252,629)	(260,606)	(268,583)	(276,560)	(284,537)	(292,514)	(276,401)
	Operating lease long-term liabilities	(10,685,463)	(10,521,293)	(10,343,445)	(10,180,125)	(10,016,316)	(9,852,583)	(9,690,306)	(9,527,941)	(9,407,327)	(9,265,478)	(9,123,204)	(8,991,187)
26300000	Operating Lease Long-Term Liability	(10,685,463)	(10,521,293)	(10,343,445)	(10,180,125)	(10,016,316)	(9,852,583)	(9,690,306)	(9,527,941)	(9,407,327)	(9,265,478)	(9,123,204)	(8,991,187)
	Other Deferred Credits	(13,150,781)	(1,601,779)	(1,833,287)	(1,557,041)	(1,589,017)	(1,792,547)	(1,751,749)	(1,783,725)	(2,012,699)	(649,842)	(628,137)	(655,555)
	Other tax liabilities	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
26580000	FIN 48 Reserve - Federal	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456
26581000	FIN 48 Reserve - State	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)
	Other long-term liabilities	(12,869,264)	(1,320,262)	(1,551,770)	(1,275,524)	(1,307,500)	(1,511,030)	(1,470,232)	(1,502,208)	(1,731,182)	(368,325)	(346,620)	(374,038)
26281100	Accrued Defined Contribution SERP	(278,580)	(302,546)	(323,170)	(123,581)	(146,476)	(169,370)	(159,999)	(182,894)	(205,788)	(226,399)	(236,237)	(254,573)
26281200	Accrued 401k Restoration	(143,204)	(153,967)	(161,869)	(86,087)	(95,168)	(104,250)	(74,056)	(83,138)	(92,220)	(101,301)	(110,383)	(119,465)
26281500	Accrued Dividend Equivalents	(918,462)	(863,749)	(1,066,732)	(1,065,856)	(1,065,856)	(1,237,410)	(1,236,176)	(1,236,176)	(1,433,174)	-	-	-
26281700	Deferred Compensation (prior 1/1/08)	(49,353)	-	-	-	-	-	-	-	-	-	-	-
26281800	Non-Qualified Savings & Def Compensation	(11,479,664)	-	-	-	-	-	-	-	-	(40,625)	-	-
	Result	**0**	**0**	**0**	**0**	**0**	**0**	**(1)**	**(1)**	**(1)**	**0**	**1**	**(0)**

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Income Statement as of December 31, 2020

G/L Account	G/L Account Description	Jan-20 Amount	Feb-20 Amount	Mar-20 Amount	Apr-20 Amount	May-20 Amount	Jun-20 Amount	Jul-20 Amount	Aug-20 Amount	Sep-20 Amount	Oct-20 Amount	Nov-20 Amount	Dec-20 Amount	Total 2020 Amount
45000000	SERVCO Rev OPEX I/C	($22,098,715)	($21,976,068)	($24,752,495)	($20,919,409)	($20,487,092)	($21,812,361)	($24,071,056)	($24,955,928)	($23,874,400)	($21,037,845)	($21,137,283)	($25,263,324)	($272,385,975)
45000001	SERVCO Rev CAPEX I/C	(6,084,667)	(3,872,026)	(6,772,162)	(5,586,011)	(6,106,428)	(21,150,928)	(6,437,974)	(5,956,372)	(7,826,480)	(4,504,500)	(3,559,869)	(9,795,728)	(87,653,146)
45000002	SERVCO Rev MktBsdl/C	(986,351)	(1,016,548)	(1,101,983)	(1,098,019)	(1,025,987)	(1,349,299)	(1,172,759)	(1,065,582)	(1,258,513)	(1,131,137)	(900,439)	(1,371,059)	(13,477,675)
	Management revenues	**(29,169,733)**	**(26,864,642)**	**(32,626,640)**	**(27,603,439)**	**(27,619,507)**	**(44,312,588)**	**(31,681,789)**	**(31,977,882)**	**(32,959,393)**	**(26,673,482)**	**(25,597,591)**	**(36,430,111)**	**(373,516,797)**
	Operating revenues	**(29,169,733)**	**(26,864,642)**	**(32,626,640)**	**(27,603,439)**	**(27,619,507)**	**(44,312,588)**	**(31,681,789)**	**(31,977,882)**	**(32,959,393)**	**(26,673,482)**	**(25,597,591)**	**(36,430,111)**	**(373,516,797)**
50100000	Labor Expense	13,209,852	9,339,030	8,952,711	8,990,360	9,079,121	9,105,370	13,990,694	9,207,200	9,229,379	9,315,714	9,364,425	13,464,303	123,248,158
50100001	Labor ExpenseAccrual	(3,040,015)	25,751	979,366	843,029	522,072	920,088	(3,194,224)	517,367	880,414	940,853	527,487	(3,296,175)	(3,373,988)
50110000	Labor NS OT -Natural	131,253	106,426	72,292	45,276	34,478	41,680	84,591	61,936	73,594	112,776	122,272	173,900	1,060,474
50120000	Labor OT - Natural	28,582	460	549	952	(1,315)	11,925	12,185	290	9,758	(151)	-	30,325	93,561
50171000	Annual Perform Plan	1,567,247	1,567,245	1,778,846	1,420,509	1,580,363	1,580,363	1,576,155	1,580,362	2,085,626	1,636,504	1,618,410	1,531,204	19,522,834
50171800	Comp Exp - RSU/PSU	-	-	2,169,561	-	-	2,145,237	-	-	2,464,893	-	-	2,868,620	9,648,312
50185000	Severance	84,923	27,342	(3,076)	14,135	(795)	50,414	(1,961)	447,590	18,145	23,725	498,638	(375,348)	783,733
	Salaries and wages	**11,981,842**	**11,066,254**	**13,950,249**	**11,314,261**	**11,213,923**	**13,855,076**	**12,467,440**	**11,814,745**	**14,761,810**	**12,029,421**	**12,131,232**	**14,396,830**	**150,983,084**
50610000	Pension Expense	534,194	534,194	534,194	534,194	534,194	534,194	534,194	534,194	534,194	534,194	534,194	534,194	6,410,328
	Pension expense	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**534,194**	**6,410,328**
50510000	OPEB Expense	16,705	16,935	17,464	17,694	17,798	18,228	17,959	18,140	17,351	17,426	17,000	17,702	210,401
50550000	Group Insur Expense	1,771,848	1,490,534	1,619,263	1,612,733	1,564,864	1,616,102	1,702,321	1,575,790	1,632,085	1,638,425	1,574,739	968,812	18,767,513
50560000	Health Save Acct Exp	175,993	4,982	6,750	3,375	1,688	3,150	600	375	1,875	1,500	(188)	1,613	201,712
	Group insurance expe	**1,964,546**	**1,512,451**	**1,643,477**	**1,633,802**	**1,584,349**	**1,637,480**	**1,720,879**	**1,594,305**	**1,651,311**	**1,657,350**	**1,591,551**	**988,126**	**19,179,627**
50421000	401k Expense	321,739	382,567	297,495	294,972	289,255	165,321	316,737	287,241	294,190	287,734	266,490	240,173	3,443,913
50422000	DCP Expense	394,028	335,425	378,384	379,252	367,783	334,461	405,597	372,971	385,726	386,619	370,913	397,642	4,508,802
50423000	ESPP Expense	-	84,782	-	-	111,829	-	-	153,584	-	-	120,412	50,123	520,731
50424000	DCP Restoration Exp	23,703	23,965	20,624	23,023	22,895	22,895	(9,371)	22,894	22,895	20,611	9,838	18,337	222,308
50425000	401k Restoration Exp	10,763	10,763	7,902	9,082	9,082	9,082	(30,193)	9,082	9,082	9,082	9,082	9,082	71,888
50426000	Retiree Medical Exp	12,701	12,822	3,656	12,312	12,706	12,182	12,485	12,189	10,576	11,800	11,470	8,680	133,579
50450000	Other Welfare	28,717	141,587	67,185	44,380	43,662	30,220	170,170	55,643	126,743	39,298	45,588	269,249	1,062,441
50451000	Employee Awards	5,289	7,437	5,568	6,258	144	3,391	5,737	10,997	39,136	11,919	10,182	40,355	146,414
50452000	Emp Physical Exams	(60)	250	3,915	616	209	481	3,129	3,351	389	285	4,032	699	17,296
50456000	Tuition Aid	63,462	4,549	28,307	28,517	25,657	61,019	56,357	25,490	38,306	5,820	9,679	75,769	422,931
50457000	Training	18,884	100,771	123,637	1,914	57,085	116,982	154,255	58,865	(21,957)	42,157	70,837	91,969	815,399
50458000	Referral Bonus	1,571	3,165	-	3,112	-	1,430	-	-	-	1,583	1,583	2,843	15,286
	Other benefits	**880,796**	**1,108,083**	**936,674**	**803,438**	**940,307**	**757,463**	**1,084,903**	**1,012,306**	**905,085**	**816,906**	**930,106**	**1,204,919**	**11,380,986**
	Employee-related cos	**15,361,378**	**14,220,982**	**17,064,594**	**14,285,695**	**14,272,773**	**16,784,213**	**15,807,416**	**14,955,550**	**17,852,399**	**15,037,871**	**15,187,083**	**17,124,069**	**187,954,024**
53110000	Contr Svc-Eng	13,584	16,937	6,013	3,477	(32,006)	7,737	-	-	4,646	7,795	(6,479)	10,716	32,421
53150000	Contr Svc-Other	5,026,252	4,103,547	7,077,659	5,324,287	6,255,877	7,806,863	1,102,984	5,200,544	6,619,685	2,781,692	1,571,288	7,720,735	60,591,413
53151000	Contr Svc-Temp EE	160,771	204,117	207,866	178,942	106,745	406,151	(155,242)	81,795	118,242	55,611	122,611	171,315	1,658,923
53152000	Contr Svc-Lab Testng	(53,802)	(101,477)	(59,317)	(56,034)	(57,415)	(61,520)	(71,900)	(35,910)	(67,543)	(49,365)	(45,640)	(18,010)	(677,933)
53153000	Contr Svc-Accounting	85,838	102,855	114,683	114,025	117,448	105,162	125,090	136,701	307,054	154,066	57,739	236,891	1,657,552
53154000	Contr Svc-Audit Fees	(8,597)	900	422,282	(288,327)	64,782	178,212	147,470	108,472	314,873	176,939	153,482	357,683	1,628,170
53155000	Contr Svc-Legal	597,207	445,690	390,714	453,054	301,991	(10,827)	382,676	15,833	137,505	114,675	99,662	252,769	3,180,950
53157000	Contr Svc-Outplacemt	(3,700)	4,200	(4,200)	-	-	4,200	-	6,200	5,400	(10,400)	(5,400)	-	(3,700)
53159100	Contr Svc-Hdwr Svcs	-	-	-	394,936	-	-	-	-	-	108,492	-	-	503,428
53185000	Contr Svc-Interco	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	2,016,584
	Contracted services	**5,985,602**	**4,944,818**	**8,323,748**	**6,292,409**	**6,925,471**	**8,604,027**	**1,699,127**	**5,681,683**	**7,607,910**	**3,507,554**	**2,115,312**	**8,900,149**	**70,587,808**
52532000	Electricity	74,760	54,422	53,997	51,638	40,894	52,144	59,378	41,485	54,300	46,140	50,740	42,612	622,510
52546000	Grounds Keeping	980	4,551	(180)	-	557	57	2,200	525	550	693	3,400	1,992	15,324
52548000	Heating Oil/Gas	2,549	1,507	766	1,149	1,060	362	48	731	543	859	1,638	2,532	13,745
52550000	Janitorial	5,393	32,281	18,383	16,923	21,866	41,292	(13,528)	23,458	3,911	35,255	7,008	2,919	195,162
52571000	Security Svc	16,149	9,444	1,099	7,200	534	48,197	(23,643)	42,899	9,627	28,820	11,652	16,977	168,955
52571100	Add'l Security Costs	-	-	-	-	3,594	-	-	-	-	-	-	-	3,594
52578000	Trash Removal	3,198	1,260	2,193	(97)	1,122	1,166	2,747	675	(313)	2,404	(575)	842	14,622
52583000	Water & WW	685	818	866	1,086	685	785	436	-	710	119	522	-	6,712
	Building Maintenance	**103,714**	**104,283**	**77,124**	**77,900**	**70,313**	**144,004**	**27,638**	**109,772**	**69,329**	**114,290**	**74,385**	**67,874**	**1,040,626**
52572000	Telemetering SS	-	-	-	-	-	-	-	-	-	31,250	-	-	31,250
52574000	Telephone	350,395	189,558	202,795	161,073	175,311	120,814	163,245	181,255	168,264	212,851	198,041	199,224	2,322,825
52574100	Cell Phone	64,717	54,351	132,317	383,794	93,414	(207,390)	150,281	147,523	108,395	112,333	123,064	30,072	1,192,870
52574200	Data Lines AG	198,210	289,466	404,325	320,815	143,315	341,832	282,851	368,354	266,767	382,532	343,497	(17,602)	3,324,362
	Telecommunication ex	**613,322**	**533,375**	**739,438**	**865,682**	**412,039**	**255,257**	**596,377**	**697,131**	**543,425**	**738,965**	**664,602**	**211,694**	**6,871,308**
52562500	Overnight Shippng	14,235	29,015	27,076	15,270	16,900	28,828	18,463	29,610	39,711	17,650	14,628	20,099	271,484
52566000	Postage	1,196,225	1,062,559	1,177,050	1,123,582	1,178,637	1,143,145	(6,736,256)	22,027	(3,908)	24,631	1,933	56,356	245,981
52566700	Printing	-	5,141	(1,401)	12,784	5,592	(3,813)	(3,000)	1,063	8,295	(4,932)	-	10,676	30,406
	Postage, printing an	**1,210,460**	**1,096,715**	**1,202,724**	**1,151,635**	**1,201,129**	**1,168,160**	**(6,720,793)**	**52,700**	**44,099**	**37,350**	**16,561**	**87,132**	**547,872**
52510000	Bank Svc Charges	(50,000)	(100,000)	-	-	-	-	-	-	-	-	-	-	(150,000)
52512500	Books&Publications	2,406	10,289	117	551	267	173	16,685	513	784	276	-	254	32,317
52542000	Forms	348,166	369,626	290,292	283,865	485,753	413,831	(1,839,727)	(345,490)	-	-	-	-	6,317
52562000	Office Supplies	34,082	19,472	70,922	(6,352)	14,778	34,656	19,345	19,483	(26,045)	(5,627)	19,164	38,057	231,933
52571500	Software Licenses	(539,365)	131,851	231,332	411,357	(135,992)	12,826,196	577,229	212,202	242,663	431,975	488,571	1,392,035	16,270,054
52582000	Uniforms	128	726	522	624	1,248	(1,230)	1,035	53	84	1,580	512	(863)	4,419

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G/L Account	G/L Account Description	Jan-20 Amount	Feb-20 Amount	Mar-20 Amount	Apr-20 Amount	May-20 Amount	Jun-20 Amount	Jul-20 Amount	Aug-20 Amount	Sep-20 Amount	Oct-20 Amount	Nov-20 Amount	Dec-20 Amount	Total 2020 Amount
	Office supplies and	**(204,582)**	**431,964**	**593,185**	**690,045**	**366,055**	**13,273,626**	**(1,225,433)**	**(113,240)**	**217,486**	**428,203**	**508,246**	**1,429,484**	**16,395,039**
52503000	Advertising	11,706	(11,706)	-	-	-	-	-	-	-	-	-	-	-
	Advertising & market	**11,706**	**(11,706)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
52534000	Employee Expenses	184,796	296,895	127,017	(56,259)	6,895	7,145	15,376	4,635	37,991	4,307	(22)	79,167	707,944
52534200	Conferences & Reg	22,396	11,809	7,750	1,697	37	2,615	1,176	620	1,173	4,116	23,787	(4,788)	72,387
52535000	Meals Deductible	51,223	50,539	54,753	9,640	1,346	74,968	42,137	69,149	44,700	3,664	23,127	22,774	448,019
52535100	Meals Nondeductible	8,016	(6,044)	4,538	39,252	29,919	(47,791)	30,435	(41,538)	(21,010)	14	1,057	-	(3,152)
52567000	Relocation Expenses	209,589	22,128	(134,331)	49,684	70,455	379,134	169,395	(61,126)	110,464	5,161	134,086	(39,131)	915,508
	Employee related exp	**476,020**	**375,327**	**59,728**	**44,014**	**108,651**	**416,071**	**258,518**	**(28,260)**	**173,318**	**17,262**	**182,035**	**58,023**	**2,140,707**
52000000	M&S Expense (O&M)	28,947	15,752	124,041	54,675	159,077	67,207	138,378	170,998	158,489	43,999	107,387	310,181	1,379,130
52001600	M&S Oper AG	-	-	-	-	-	-	-	-	-	-	-	64	64
52500000	Misc Expense (O&M)	30,123	(16,964)	30,713	(185,959)	(30,381)	(345,211)	(228,747)	480,507	(137,581)	(26,338)	96,353	7,895	(325,591)
52513200	Business Development	1,128	2,099	64,922	10,119	28,476	(5,000)	11,000	15	26,000	(6,374)	16,290	6,535	155,208
52514000	Charitb Contr Deduct	-	3,000	2,000	-	300	-	-	-	-	-	48,500	-	53,800
52514600	Charitb Don-Commnty	250	-	-	-	-	-	-	-	-	-	-	-	250
52514900	Cust Education	-	11,706	-	-	21,629	(19,629)	-	-	-	-	-	-	13,706
52514901	Cust Edu Comm-Reg	(795)	-	-	-	-	-	-	-	-	-	-	-	(795)
52514905	Cust Edu Comm-Printd	5,313	5,000	87	-	24,029	(8,091)	-	5,000	-	15,938	10,625	-	57,899
52514907	Cust Edu-Press Rls	8,583	8,583	16,083	46,083	(35,167)	7,500	9,750	7,500	7,500	6,750	7,125	7,125	97,417
52514910	Cust Edu-OnlinDevPrd	-	-	-	-	-	34,434	2,281	10,005	-	-	13,943	-	60,663
52515000	Commun Relations-E	-	-	-	-	-	-	-	6,052	-	-	-	-	6,052
52522000	Community Relations	(350)	426	750	69	-	-	-	250	-	-	-	-	1,145
52524000	Co Dues/Mmbrshp Ded	138,665	90,706	97,717	144,649	48,570	137,775	56,725	7,480	58,051	88,064	65,178	142,976	1,076,556
52527000	Directors Fees	291,167	(208)	1,292	288,167	1,292	1,292	288,167	1,292	1,292	256,917	3,429	1,292	1,135,391
52527100	Directors Expenses	9,159	2,781	30,708	32,501	-	2,448	-	-	-	(879)	-	-	76,718
52540000	Amort Bus Svc ProjXp	-	460	-	-	-	-	-	-	-	-	-	-	460
52548100	Hiring Costs	41,500	41,370	14,720	50,000	-	240	22,500	35,610	-	-	-	-	205,940
52549000	Injuries and Damages	-	217,500	-	136,387	-	92,859	98,845	-	-	4,736	-	(217,500)	332,827
52554500	Lab Supplies	85,015	48,044	64,174	96,565	51,178	119,135	86,408	48,047	85,574	130,763	57,523	190,806	1,063,231
52564000	Penalties Non-deduct	-	49	(48)	-	107	239	-	-	-	-	-	34	381
52568000	Research & Develop	-	(14,227)	(45,263)	-	2,510	-	-	(156,332)	(11,178)	(2,394)	-	-	(226,884)
52585000	Discounts Available	(2,048)	(2,208)	(1,360)	(8,598)	(70)	(449)	(36)	(1,630)	(892)	(785)	(687)	(3,415)	(22,177)
	Miscellaneous expens	**636,656**	**413,869**	**400,534**	**664,660**	**271,548**	**84,747**	**485,271**	**614,794**	**187,254**	**510,396**	**425,666**	**445,994**	**5,141,389**
54110000	Rents-Real Prop	147,094	107,138	159,501	172,485	132,518	139,753	126,334	110,222	237,921	105,924	106,704	114,937	1,660,530
54115000	Rents-Real Prop I/C	406,847	406,847	408,048	407,247	407,247	407,247	407,663	407,663	407,663	384,637	423,156	387,905	4,862,172
54140000	Rents-Equip	3,742	10,619	8,006	14,514	7,305	6,770	6,088	35,249	9,737	6,206	5,627	13,864	127,726
	Rents	**557,682**	**524,604**	**575,556**	**594,246**	**547,070**	**553,770**	**540,085**	**553,133**	**655,321**	**496,767**	**535,487**	**516,706**	**6,650,428**
55000000	Transportation (O&M)	50	3,803	-	3,567	6,439	(6,439)	-	-	-	122	18	-	7,560
55010100	Trans Lease Costs	9,503	17,395	18,139	8,538	45,014	15,915	16,992	(8,283)	8,097	14,480	7,979	9,948	163,716
55010200	Trans Lease Fuel	2,585	2,821	2,425	469	1,262	873	1,394	1,246	1,203	601	3	-	14,881
55010300	Trans Lease Maint	2,228	1,297	3,110	430	1,598	274	94	720	388	390	(3)	-	10,524
55010500	Tran Reimb NonAW Veh	31,703	14,921	13,114	6,303	6,210	3,629	4,759	4,244	4,735	5,885	6,292	7,128	108,923
	Transportation	**46,068**	**40,237**	**36,787**	**19,307**	**60,523**	**14,252**	**23,239**	**(2,073)**	**14,421**	**21,478**	**14,290**	**17,076**	**305,605**
	Operating supplies a	**9,436,649**	**8,453,485**	**12,008,823**	**10,399,897**	**9,962,800**	**24,513,914**	**(4,315,973)**	**7,565,641**	**9,512,563**	**5,872,264**	**4,536,584**	**11,734,131**	**109,680,782**
57010000	Uncoll Accts Exp	5,164	-	-	-	-	-	-	-	4,041	-	-	(122,248)	(113,043)
	Uncollectible accoun	**5,164**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,041**	**-**	**-**	**(122,248)**	**(113,043)**
52573000	Cust Acctg-Collectns	-	-	-	-	-	-	4,948,196	1,048,063	521,283	909,972	842,965	1,104,700	9,375,179
52573100	Cust Acctg-Forms	-	-	-	-	-	-	2,128,613	767,730	349,142	262,651	362,172	406,499	4,276,807
52573200	Cust Acctg-Postage	-	-	-	-	-	-	7,861,033	1,155,060	1,142,456	1,159,706	1,083,632	1,100,029	13,501,915
	Customer accounting,	**-**	**-**	**-**	**-**	**-**	**-**	**14,937,842**	**2,970,854**	**2,012,881**	**2,332,329**	**2,288,768**	**2,611,228**	**27,153,902**
55110000	Ins Vehicle	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	1,159	13,911
55710000	Ins General Liabilty	192,880	196,122	194,501	194,501	338,362	50,640	194,501	194,501	194,501	194,501	194,501	194,501	2,334,013
55711000	Ins Casualty Reserve	-	-	-	-	-	-	-	-	-	-	-	(1,289)	(1,289)
55720000	Ins Work Comp	136,837	126,963	126,963	126,963	126,963	126,963	126,963	126,963	126,963	126,963	126,963	126,963	1,533,427
55730000	Ins Other	32,186	24,953	20,963	24,288	27,580	28,433	27,762	34,989	29,185	29,185	29,185	29,185	337,893
55735000	Ins Other - I/C	64,167	64,167	30,417	52,917	52,917	52,917	52,917	52,917	52,917	52,917	52,917	52,917	635,000
55740000	Ins Property	13,554	13,554	13,554	13,554	27,109	0	13,554	13,554	13,554	13,554	13,554	13,554	162,653
	Insurance other than	**440,783**	**426,919**	**387,557**	**413,383**	**574,089**	**260,112**	**416,856**	**424,083**	**418,279**	**418,279**	**418,279**	**416,990**	**5,015,608**
62502600	Misc Maint AG	734,790	507,562	492,523	3,617	378,643	455,225	539,303	539,211	375,757	565,243	451,901	529,475	5,573,250
	Maintenance supplies	**734,790**	**507,562**	**492,523**	**3,617**	**378,643**	**455,225**	**539,303**	**539,211**	**375,757**	**565,243**	**451,901**	**529,475**	**5,573,250**
88121000	CAP Move-NUP	12	975	575	435	200	44	134	-	209	(191)	-	191	2,584
88121800	CAP Move-NUP-CWIP	-	-	-	191	-	-	27	-	(191)	191	-	(191)	27
88900000	CAP Move-Settlement	(12)	(975)	(575)	(626)	(200)	(44)	(160)	-	(18)	-	-	-	(2,611)
	Capital movements	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Operation and mainte	**25,978,765**	**23,608,948**	**29,953,497**	**25,102,592**	**25,188,306**	**42,013,465**	**27,385,444**	**26,455,338**	**30,175,921**	**24,225,987**	**22,882,616**	**32,293,645**	**335,264,523**
68011200	Depr Exp-NUP	1,868,240	1,950,302	1,852,930	1,512,421	1,512,295	1,457,907	3,310,437	4,470,939	1,703,413	1,717,620	1,785,338	2,163,571	25,305,413
	Depreciation	**1,868,240**	**1,950,302**	**1,852,930**	**1,512,421**	**1,512,295**	**1,457,907**	**3,310,437**	**4,470,939**	**1,703,413**	**1,717,620**	**1,785,338**	**2,163,571**	**25,305,413**
	Depreciation and amo	**1,868,240**	**1,950,302**	**1,852,930**	**1,512,421**	**1,512,295**	**1,457,907**	**3,310,437**	**4,470,939**	**1,703,413**	**1,717,620**	**1,785,338**	**2,163,571**	**25,305,413**

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G/L Account	G/L Account Description	Jan-20 Amount	Feb-20 Amount	Mar-20 Amount	Apr-20 Amount	May-20 Amount	Jun-20 Amount	Jul-20 Amount	Aug-20 Amount	Sep-20 Amount	Oct-20 Amount	Nov-20 Amount	Dec-20 Amount	Total 2020 Amount
68520000	Property Taxes	(49,147)	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,485	6,473	6,473	(8,686)	6,897
68532000	FUTA	47,587	6,904	856	742	(94)	1,210	977	501	345	471	635	388	60,523
68533000	FICA	1,287,202	1,026,289	785,793	726,564	716,322	869,074	749,775	710,648	628,691	649,734	512,766	627,759	9,290,617
68535000	SUTA	273,528	218,350	41,946	86,055	11,468	(239,095)	16,538	6,611	125,943	(145,326)	171,588	6,984	574,589
68543000	Othr Taxes &Licenses	69,595	48,647	65,777	104,822	65,812	65,766	65,958	103,422	121,461	71,570	95,012	73,296	951,138
	General taxes	**1,628,765**	**1,306,660**	**900,843**	**924,655**	**799,980**	**703,427**	**839,720**	**827,653**	**882,926**	**582,922**	**786,474**	**699,741**	**10,883,764**
	Operating expenses,	**29,475,770**	**26,865,909**	**32,707,270**	**27,539,668**	**27,500,580**	**44,174,799**	**31,535,601**	**31,753,930**	**32,762,260**	**26,526,528**	**25,454,427**	**35,156,956**	**371,453,700**
	Operating Income (lo	**306,037**	**1,267**	**80,631**	**(63,771)**	**(118,926)**	**(137,790)**	**(146,187)**	**(223,953)**	**(197,133)**	**(146,954)**	**(143,164)**	**(1,273,155)**	**(2,063,097)**
81815100	Int Inc-ST ins	(225,921)	(201,104)	(191,207)	(125,925)	(68,081)	(20,303)	(20,586)	(18,276)	(15,207)	(20,425)	(19,165)	(20,131)	(946,332)
	Interest income	**(225,921)**	**(201,104)**	**(191,207)**	**(125,925)**	**(68,081)**	**(20,303)**	**(20,586)**	**(18,276)**	**(15,207)**	**(20,425)**	**(19,165)**	**(20,131)**	**(946,332)**
81035000	Int Capital Lse I/C	160,111	159,783	149,658	145,126	139,999	135,375	130,835	198,354	179,858	126,823	155,818	(281,256)	1,400,485
	Interest on long-ter	**160,111**	**159,783**	**149,658**	**145,126**	**139,999**	**135,375**	**130,835**	**198,354**	**179,858**	**126,823**	**155,818**	**(281,256)**	**1,400,485**
	Interest, net	**(65,809)**	**(41,321)**	**(41,550)**	**19,201**	**71,918**	**115,072**	**110,248**	**180,077**	**164,651**	**106,398**	**136,653**	**(301,386)**	**454,153**
75810000	Donations Deductible	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000
	Other miscellaneous	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**	**-**	**10,000**
	Other deductions	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**	**-**	**10,000**
	Other, net	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10,000**	**-**	**10,000**
	Other Income (Expens	**(65,809)**	**(41,321)**	**(41,550)**	**19,201**	**71,918**	**115,072**	**110,248**	**180,077**	**164,651**	**106,398**	**146,653**	**(301,386)**	**464,153**
	Income (loss) before	**240,228**	**(40,054)**	**39,081**	**(44,570)**	**(47,008)**	**(22,718)**	**(35,939)**	**(43,875)**	**(32,481)**	**(40,556)**	**3,489**	**(1,574,541)**	**(1,598,945)**
69011000	FIT-Current	-	(235,543)	189,447	(101,724)	(134,963)	(678,493)	(62,600)	(39,484)	(1,733,081)	(383,638)	(206,898)	1,130,391	(2,256,586)
69012000	FIT-Prior Year Adj	-	-	-	-	-	-	-	-	-	-	(327,103)	(15,850)	(342,953)
	Current federal inco	**-**	**(235,543)**	**189,447**	**(101,724)**	**(134,963)**	**(678,493)**	**(62,600)**	**(39,484)**	**(1,733,081)**	**(383,638)**	**(534,001)**	**1,114,541**	**(2,599,539)**
69021000	SIT-Current	(63,744)	11,379	(23,176)	36,994	(14,018)	(55,891)	66,105	66,286	(128,377)	(10,326)	(11,824)	127,825	1,233
69022000	SIT-Prior Year Adj	-	-	-	-	-	-	-	-	-	-	-	117,009	117,009
	Current state income	**(63,744)**	**11,379**	**(23,176)**	**36,994**	**(14,018)**	**(55,891)**	**66,105**	**66,286**	**(128,377)**	**(10,326)**	**(11,824)**	**244,834**	**118,242**
	Current income taxes	**(63,744)**	**(224,164)**	**166,271**	**(64,730)**	**(148,981)**	**(734,384)**	**3,505**	**26,802**	**(1,861,458)**	**(393,964)**	**(545,825)**	**1,359,375**	**(2,481,297)**
	Current income taxes	**(63,744)**	**(224,164)**	**166,271**	**(64,730)**	**(148,981)**	**(734,384)**	**3,505**	**26,802**	**(1,861,458)**	**(393,964)**	**(545,825)**	**1,359,375**	**(2,481,297)**
69062000	Def FIT-Pr Yr Adj	-	-	-	-	-	-	-	-	-	-	297,732	(262,755)	34,977
69065000	Def FIT-Other	16,019	266,649	(146,221)	136,360	171,471	696,136	90,512	73,559	1,758,307	415,134	226,999	(859,529)	2,845,396
	Deferred federal inc	**16,019**	**266,649**	**(146,221)**	**136,360**	**171,471**	**696,136**	**90,512**	**73,559**	**1,758,307**	**415,134**	**524,731**	**(1,122,284)**	**2,880,373**
69072000	Def SIT-Pr Yr Adj	-	-	-	-	-	-	-	-	-	-	-	1,209,682	1,209,682
69073500	Def SIT-Other	(192,503)	(2,431)	(59,131)	(27,060)	24,518	60,966	(58,077)	(56,486)	135,632	19,385	17,605	127,769	(9,813)
	Deferred state incom	**(192,503)**	**(2,431)**	**(59,131)**	**(27,060)**	**24,518**	**60,966**	**(58,077)**	**(56,486)**	**135,632**	**19,385**	**17,605**	**1,337,451**	**1,199,869**
	Deferred taxes	**(176,484)**	**264,218**	**(205,352)**	**109,300**	**195,989**	**757,102**	**32,435**	**17,073**	**1,893,939**	**434,519**	**542,336**	**215,167**	**4,080,242**
	Provision for income	**(240,228)**	**40,054**	**(39,081)**	**44,570**	**47,008**	**22,718**	**35,940**	**43,875**	**32,481**	**40,555**	**(3,489)**	**1,574,542**	**1,598,945**
	Net income (loss)	**(0)**	**(0)**	**(0)**	**(0)**	**(0)**	**0**	**1**	**(0)**	**(0)**	**(1)**	**(0)**	**1**	**0**

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G/L Account	G/L Account Description	1/31/2021 Amount	2/28/2021 Amount	3/31/2021 Amount	4/30/2021 Amount	5/31/2021 Amount	6/30/2021 Amount	7/31/2021 Amount	8/31/2021 Amount	9/30/2021 Amount	10/31/2021 Amount	11/30/2021 Amount	12/31/2021 Amount
	[-] ASSETS	$248,420,057	$226,659,172	$207,669,244	$221,575,740	$221,441,200	$207,951,941	$220,351,966	$220,803,413	$222,580,100	$234,182,964	$234,230,445	$233,865,040
	[-] Total Property Plant & Equipment	48,671,799	47,999,653	48,363,943	46,709,122	44,991,444	43,730,312	43,422,678	41,835,905	40,772,339	39,483,315	37,835,972	36,376,056
	[-] Utility property, net	(1,501,223)	(574,501)	(289,170)	27,075	(4,071)	(1,743)	(6,526)	24,487	-	-	(1,474)	(1,474)
	[-] Construction work in progress	-	2,882	7,668	27,075	(4,071)	(1,743)	(6,526)	24,487	-	-	(1,474)	(1,474)
10700000	CWIP	-	-	-	-	-	-	-	-	-	-	-	-
10780110	CWIP - Eng Clearing Dist Overhead	-	2,882	7,668	27,075	(4,071)	(1,743)	(6,526)	24,487	-	-	(1,474)	(1,474)
	[-] Accumulated depreciation/amortization	(1,501,223)	(577,384)	(296,838)	-	-	-	-	-	-	-	-	-
10801000	Accum Depreciation - Utility Plant in Service	(1,501,223)	(577,384)	(296,838)	-	-	-	-	-	-	-	-	-
	[-] Non-Utility Property, net	50,173,022	48,574,154	48,653,112	46,682,047	44,995,515	43,732,055	43,429,204	41,811,418	40,772,339	39,483,315	37,837,446	36,377,530
	[-] Non-utility Property	115,217,311	116,899,612	119,020,787	119,020,787	119,020,787	105,177,440	106,564,856	106,565,002	106,067,306	106,352,052	106,328,013	95,997,926
12120000	Non-Utility Property - Buildings	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967	638,967
12130003	Non-Utility Property - Capital Lease 3yr	9,547,256	10,001,909	10,355,534	10,355,534	10,355,534	9,142,494	9,242,708	9,242,708	8,470,379	8,470,379	8,488,125	6,531,256
12130004	Non-Utility Property - Capital Lease 4yr	31,976,488	32,615,222	34,025,421	34,025,421	34,025,421	30,280,676	30,297,200	30,297,200	30,296,173	30,296,173	30,293,703	30,280,145
12130005	Non-Utility Property - Capital Lease 5yr	15,741,772	15,861,582	16,416,576	16,416,576	16,416,576	16,260,831	16,937,907	16,937,907	16,696,163	17,006,422	17,047,830	16,993,857
12130007	Non-Utility Property - Capital Lease 7yr	48,807,232	48,896,287	48,919,419	48,919,419	48,919,419	42,560,990	43,154,592	43,154,592	43,748,471	43,748,471	43,798,334	35,492,647
12130010	Non-Utility Property - Capital Lease 10yr	1,387,151	1,462,742	1,540,073	1,540,073	1,540,073	1,537,335	1,537,335	1,537,335	1,537,335	1,537,335	1,537,335	1,537,335
12130015	Non-Utility Property - Capital Lease 15yr	1,172,785	1,179,433	1,179,433	1,179,433	1,179,433	1,179,433	1,179,433	1,179,433	1,179,433	1,179,433	1,119,228	1,119,228
12140000	Non-Utility Property - Leasehold Improvement	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370	2,282,370
12150000	Non-Utility Property - Other 10 Yr	261,865	261,865	261,865	261,865	261,865	-	-	-	-	-	-	-
12150010	Non-Utility Property - Other 5yr	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)	(178)
12150020	Non-Utility Property - Other 7yr	73,085	370,894	72,788	72,788	72,788	74,169	74,169	74,314	74,314	74,314	3,934	3,934
12150030	Non-Utility Property - Other 4 Yr	-	-	-	-	-	-	-	-	-	-	-	-
12150040	Non-Utility Property - Other Hardware	-	-	-	-	-	-	-	-	-	-	-	-
12150050	Non-Utility Property - Other Software	1,812,610	1,812,610	1,812,610	1,812,610	1,812,610	(295,556)	(295,556)	(295,556)	(295,556)	(322,760)	(321,069)	(321,069)
12150080	Non-Utility Property - Other Enterprise	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249	1,437,249
12180000	Non-Utility Property - CWIP	78,660	78,660	78,660	78,660	78,660	78,660	78,660	78,660	2,186	3,876	2,186	2,186
	[-] Accumulated depreciation	(65,044,290)	(68,325,458)	(70,367,675)	(72,338,740)	(74,025,272)	(61,445,385)	(63,135,652)	(64,753,584)	(65,294,968)	(66,868,737)	(68,490,567)	(59,620,396)
12200000	Non-Utility Property - Accum Depreciation	(30,256,991)	(32,716,500)	(33,925,835)	(35,099,300)	(35,988,230)	(29,349,719)	(30,100,165)	(30,920,187)	(30,867,318)	(31,580,065)	(32,396,006)	(31,197,412)
12210000	Non-Utility Property - Accum Amortization Cap Lse	(34,787,298)	(35,608,958)	(36,441,840)	(37,239,440)	(38,037,041)	(32,095,666)	(33,035,487)	(33,833,397)	(34,427,650)	(35,288,672)	(36,094,561)	(28,422,984)
	[-] Total Current Assets	185,600,981	164,673,756	146,388,723	156,450,362	158,224,867	154,067,017	160,492,868	162,688,434	170,727,666	177,465,166	179,305,571	186,846,179
	[-] Cash and cash equivalents	(2,019,784)	(1,188,309)	(816,230)	(1,335,968)	(1,560,341)	(1,295,399)	(1,378,220)	(1,555,444)	(528,166)	(2,387,185)	(1,513,298)	(1,054,720)
13140103	PNC AWCC-Accounts Payable - Outbound Check	(1,957,346)	(1,170,834)	(799,387)	(1,320,612)	(1,546,260)	(1,291,047)	(1,341,697)	(1,530,512)	(511,534)	(2,369,623)	(1,495,548)	(1,026,112)
13140202	PNC AWCC-Payroll - Outbound ACH	(8,553)	3,055	(19,612)	-	-	10,503	(449)	(932)	-	-	-	(1,527)
13140203	PNC AWCC-Payroll - Outbound Check	(53,884)	(20,530)	2,769	(15,356)	(14,081)	(14,856)	(36,073)	(24,000)	(16,667)	(17,596)	(17,750)	(27,081)
13199004	Cash Clearing - MI's	-	-	-	-	-	-	-	-	34	34	-	-
	[-] Accounts receivable, net	167,136,784	146,570,356	126,988,429	139,618,116	140,985,195	131,517,414	142,334,018	145,966,266	148,941,401	159,901,644	161,799,005	168,231,067
	[-] Receivable from affiliated companies	166,386,940	146,139,628	126,103,768	139,010,426	140,336,337	130,729,415	141,764,280	145,232,612	148,075,662	158,909,392	161,068,646	167,172,389
14510000	A/R Assoc Cos - Miscellaneous	9,842,105	(1,395,163)	(8,319,211)	(535,304)	(1,874,382)	(8,665,197)	(1,516,998)	(2,281,409)	(28,944,287)	(1,597,985)	(2,328,776)	(89,047,786)
14510100	A/R Assoc Cos - Reconciliation Account	33,802,695	16,440,591	25,351,556	15,594,545	15,063,289	15,402,187	20,845,965	17,838,846	35,975,503	18,284,816	16,331,104	98,371,375
14511000	A/R Assoc Cos - Service Company Bill	(297,698)	(30,551)	355,397	(46,248)	(112,689)	280,601	(48,237)	(82,792)	191,771	6,938	(68,564)	(485,928)
14511001	A/R Assoc Cos - Service Company Bill	30,642,344	28,406,954	34,748,487	30,437,968	32,555,197	33,216,212	31,445,457	30,884,590	36,187,729	30,881,373	30,106,530	47,295,477
14573000	A/R Assoc Cos - Dividend Equivalents	1,637,454	928,204	-	-	-	-	-	-	-	-	-	-
14574000	N/R Assoc Co's	90,760,040	101,789,593	73,967,539	93,559,464	94,704,923	90,495,611	91,038,092	98,873,378	104,664,946	111,334,250	117,028,352	111,039,250
	[-] Other receivables, net	839,752	520,637	911,115	634,145	675,312	816,899	598,637	762,553	894,638	1,021,151	759,258	1,087,577
14610000	Misc A/R - Reconciliation Account	192,489	76,732	65,115	63,262	(10,620)	55,406	53,641	65,631	89,648	82,027	65,422	(88,224)
14611000	Misc A/R - Manual	144,504	(64,416)	394,786	113,867	249,740	319,466	96,483	242,432	344,118	471,506	220,681	329,649
14611200	Misc A/R - Retro Insurance	310,371	310,371	310,371	310,371	310,371	310,371	310,371	310,371	310,371	310,371	310,371	677,962
14611500	Misc A/R - Medicare Subsidy	191,923	197,934	140,708	146,719	125,790	131,801	137,812	143,823	149,834	155,845	161,856	167,867
14613000	Misc A/R - Employees	475	27	146	305	400	224	1,160	1,125	668	1,403	930	323
14613100	Misc A/R - Employees Payroll	(10)	(10)	(10)	(378)	(368)	(368)	(829)	(829)	-	-	-	-
	[-] Allowance for uncollectible accounts	(89,909)	(89,909)	(26,454)	(26,454)	(26,454)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)
14620000	Misc Rec - Allow for Uncollectible Accts	(89,909)	(89,909)	(26,454)	(26,454)	(26,454)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)	(28,899)
	[-] Other current assets	20,483,981	19,291,709	20,216,524	18,168,213	18,800,013	23,845,002	19,537,069	18,277,612	22,314,431	19,950,706	19,019,864	19,669,833
16520000	Prepaid Insurance	2,588,270	2,394,089	1,980,890	2,104,133	1,975,800	1,551,846	1,673,000	1,249,046	825,321	948,265	524,311	117,937
16525000	Prepaid Insurance - Intercompany	574,292	522,083	469,875	417,667	378,461	336,795	273,758	220,549	169,056	115,846	64,353	-
16550000	Prepaid Other	17,044,870	16,159,303	13,916,586	15,510,252	16,358,469	17,451,501	17,590,049	16,842,273	16,942,683	18,857,207	18,421,158	17,460,174
16550010	Prepaid Other - Global	276,550	216,235	186,377	136,162	87,283	37,736	262	(34,256)	20,110	29,389	10,042	8,201
16611000	Reg Asset-OCA tax	-	-	3,662,796	-	-	4,467,123	-	-	4,357,261	-	-	2,083,520
	[-] Total Regulatory and other long-term assets	14,147,277	13,985,763	12,916,579	18,416,256	18,224,889	10,154,612	16,436,420	16,279,075	11,080,096	17,234,484	17,088,903	10,642,805
	[-] Regulatory assets	4,232,353	4,232,353	-	5,690,444	5,690,444	-	6,439,436	6,439,436	-	6,299,702	6,299,702	-
	[-] Deferred rate case	-	-	-	-	-	-	-	-	-	-	-	-
18620000	Reg Asset - Deferred Rate Case	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Other regulatory assets	4,232,353	4,232,353	-	5,690,444	5,690,444	-	6,439,436	6,439,436	-	6,299,702	6,299,702	-
18680101	Reg Asset - Deferred Vacation Pay	4,232,353	4,232,353	-	5,690,444	5,690,444	-	6,439,436	6,439,436	-	6,299,702	6,299,702	-
18680126	Reg Asset - FAS112 Costs	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Operating lease right-of-use assets	9,914,924	9,753,410	12,916,578	12,725,811	12,534,445	10,154,612	9,996,984	9,839,638	11,080,095	10,934,781	10,789,200	10,642,805
18750000	LT Asset - Operating Lease Right-Of-Use Assets	9,914,924	9,753,410	12,916,578	12,725,811	12,534,445	10,154,612	9,996,984	9,839,638	11,080,095	10,934,781	10,789,200	10,642,805
	[-] CAPITAL AND LIABILITIES	(248,417,974)	(226,659,172)	(207,669,245)	(221,575,741)	(221,441,199)	(207,951,940)	(220,351,967)	(220,803,414)	(222,580,096)	(234,182,956)	(234,230,437)	(233,865,395)
	[-] Total Capitalization	(143,703,718)	(142,231,887)	(144,845,584)	(143,260,080)	(141,796,657)	(142,698,556)	(142,315,102)	(140,872,672)	(141,980,901)	(140,620,772)	(139,148,205)	(139,843,685)

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Balance Sheet - 2021

G/L Account	G/L Account Description	1/31/2021 Amount	2/28/2021 Amount	3/31/2021 Amount	4/30/2021 Amount	5/31/2021 Amount	6/30/2021 Amount	7/31/2021 Amount	8/31/2021 Amount	9/30/2021 Amount	10/31/2021 Amount	11/30/2021 Amount	12/31/2021 Amount
	[-] Total Equity	(94,030,301)	(94,130,548)	(96,221,287)	(96,221,287)	(96,354,449)	(98,448,961)	(98,448,961)	(98,610,242)	(100,755,975)	(100,755,975)	(100,892,036)	(103,205,500)
	[-] Total Stockholders' equity	(94,030,301)	(94,130,548)	(96,221,287)	(96,221,287)	(96,354,449)	(98,448,961)	(98,448,961)	(98,610,242)	(100,755,975)	(100,755,975)	(100,892,036)	(103,205,500)
	[-] Common stock	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
20120000	Common Stock - Subs Intercompany	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
	[-] Paid-in capital	(82,228,861)	(82,329,107)	(84,419,847)	(84,419,847)	(84,553,008)	(86,647,520)	(86,647,520)	(86,808,802)	(88,954,535)	(88,954,535)	(89,090,595)	(91,404,060)
20520000	Paid-in Capital - Subs Intercompany	(82,228,861)	(82,329,107)	(84,419,847)	(84,419,847)	(84,553,008)	(86,647,520)	(86,647,520)	(86,808,802)	(88,954,535)	(88,954,535)	(89,090,595)	(91,404,060)
20530200	Paid-in Capital - AWK Options	-	-	-	-	-	-	-	-	-	-	-	-
20530600	Paid-in Capital - AWK DRIP	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Retained earnings	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)	(11,791,440)
21024000	Retained Earnings Since Acquisition	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)
21025000	Retained Earnings Retro Accounting Adjustments	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)	(11,791,345)
	[-] Total Long-term debt	(49,673,417)	(48,101,339)	(48,624,297)	(47,038,793)	(45,442,209)	(44,249,595)	(43,866,141)	(42,262,430)	(41,224,926)	(39,864,796)	(38,256,169)	(36,638,185)
	[-] Long-term debt	(49,673,417)	(48,101,339)	(48,624,297)	(47,038,793)	(45,442,209)	(44,249,595)	(43,866,141)	(42,262,430)	(41,224,926)	(39,864,796)	(38,256,169)	(36,638,185)
22135000	Capital Lease - Interco	(49,673,417)	(48,101,339)	(48,624,297)	(47,038,793)	(45,442,209)	(44,249,595)	(43,866,141)	(42,262,430)	(41,224,926)	(39,864,796)	(38,256,169)	(36,638,185)
	[-] Total Current Liabilities	(116,559,127)	(97,403,939)	(72,202,965)	(87,438,471)	(89,825,709)	(76,248,105)	(88,104,892)	(90,683,116)	(88,810,695)	(100,819,970)	(103,483,216)	(103,552,148)
	[-] Short-term debt	26,399	66,845	(642,922)	(5,265,354)	28,021	(611,704)	510,416	(2,485,085)	(719,090)	21,678	(1,110,126)	47,884
	[-] In-House Cash Center	26,399	66,845	(642,922)	(5,265,354)	28,021	(611,704)	510,416	(2,485,085)	(719,090)	21,678	(1,110,126)	47,884
23121000	In-House Cash Center Bank	-	-	-	-	-	-	-	-	-	-	-	-
23121001	IHC Clearing - Outgoing Payment	29,136	1,794,623	(640,185)	(4,824,361)	30,759	(608,966)	513,153	(2,482,347)	(716,352)	16,590	(1,107,388)	50,621
23121002	IHC Clearing - Incoming Payment	-	(1,725,041)	-	(438,255)	-	-	-	-	-	7,826	-	-
23121005	IHC Clearing - Intermediate	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)	(2,738)
	[-] Current portion long-term debt	(147,250)	(98,816)	(49,897)	(370)	-	-	-	-	-	-	-	-
22235000	Current Portion Capital Lease Interco	(147,250)	(98,816)	(49,897)	(370)	-	-	-	-	-	-	-	-
	[-] Accounts payable	(78,576,013)	(59,201,242)	(52,572,479)	(57,226,031)	(63,355,790)	(46,722,172)	(60,321,793)	(58,435,257)	(55,964,209)	(66,464,981)	(62,460,462)	(65,523,282)
	[-] Accounts payable external	(41,429,389)	(27,662,368)	(28,620,524)	(22,309,925)	(27,359,916)	(22,136,665)	(26,253,353)	(27,063,139)	(49,328,798)	(29,142,383)	(29,247,725)	(110,443,581)
23410000	A/P - Reconciliation Account	(12,957,834)	(6,306,362)	(6,178,428)	(4,240,450)	(8,456,234)	(3,550,617)	(4,685,556)	(6,532,617)	(4,417,831)	(4,896,158)	(4,394,126)	(8,251,696)
23410100	A/P Intercompany - Reconciliation Account	(13,484,832)	(8,928,689)	(11,460,265)	(6,354,990)	(7,032,724)	(7,380,783)	(9,919,897)	(7,974,712)	(32,049,930)	(9,785,635)	(11,594,727)	(89,552,679)
23411000	A/P - Pcard	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)	(823)
23411001	PCard Distributed-Clearing for Mapped Transactions	(556,399)	(313,379)	(503,903)	(478,166)	(509,275)	(584,383)	(549,197)	(500,359)	(510,326)	(429,209)	(689,436)	(813,459)
23411400	A/P - Gcard Clearing	(6,760,127)	(5,616,777)	(4,929,209)	(4,485,788)	(4,874,010)	(5,754,330)	(5,600,746)	(6,820,715)	(6,518,223)	(5,712,370)	(5,270,545)	(5,784,754)
23411500	A/P - Pcard Clearing	(8,468)	(5,649)	(48,859)	(66,625)	(20,162)	(35,315)	(7,726)	(41,048)	(66,458)	(77,260)	(27,984)	(1,755)
23412000	A/P Clearing	(722)	(722)	-	(661)	(14,684)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)	8,415
23412200	A/P - Contracted Services	(46,527)	(187,697)	(46,527)	(87,577)	(107,712)	(210,696)	(167,871)	(101,607)	(137,732)	(164,091)	(349,139)	(130,130)
23430000	A/P - Miscellaneous	(2,471,762)	(2,473,433)	(1,652,090)	(2,706,439)	(2,581,308)	(911,533)	(556,041)	(392,869)	(1,501,719)	(3,405,731)	(2,753,431)	(3,022,256)
23430600	A/P - Workbasket Accrual	(1,617,748)	(1,695,529)	(1,347,212)	(1,770,599)	(1,387,294)	(1,473,806)	(2,469,163)	(2,524,952)	(1,624,928)	(2,461,809)	(1,573,071)	(388,674)
23430700	A/P - Pcard Accrual	(615,551)	(442,713)	(401,292)	(333,416)	(349,283)	(296,759)	(536,221)	(340,971)	(322,441)	(388,721)	(332,810)	(468,712)
23431000	A/P - Misc Global	(2,888,559)	(1,670,931)	(2,032,147)	(1,764,622)	(2,006,743)	(1,916,878)	(1,739,370)	(1,810,135)	(2,156,391)	(1,798,330)	(2,239,657)	(2,015,789)
23435000	A/P - Project Cost Accrual	(373)	-	(105)	(105)	-	-	-	(1,589)	(1,254)	(1,504)	(1,233)	(1,604)
23436000	A/P-GRIR Capital Services	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)	(19,664)
	[-] Accounts payable associated companies	(37,146,624)	(31,538,874)	(23,951,955)	(34,916,107)	(35,995,874)	(24,585,507)	(34,068,441)	(31,372,118)	(6,635,411)	(37,322,598)	(33,212,737)	44,920,298
23510000	A/P Associated Companies	(1,049,012)	(1,083,264)	5,103,762	(1,151,769)	(1,186,021)	5,432,897	(1,255,276)	(1,289,528)	25,470,485	(1,369,964)	(1,404,217)	82,748,625
23520000	A/P Associated Companies - Service Co Bill	(35,143,998)	(29,675,817)	(27,612,047)	(33,288,104)	(29,957,624)	(27,687,137)	(30,862,751)	(29,518,118)	(30,293,177)	(35,120,326)	(30,792,944)	(29,832,511)
23520001	A/P Associated Companies - Service Co Bill	(953,613)	(779,793)	(1,443,671)	(461,495)	(4,847,640)	(2,331,267)	(1,902,479)	(564,472)	(1,812,719)	(832,307)	(1,015,576)	(7,995,816)
23599999	Intercompany System Clearing	-	-	-	(14,738)	(4,589)	-	(47,935)	-	-	-	-	-
	[-] Taxes accrued, including income taxes	(2,493,371)	(691,578)	213,915	109,185	119,697	541,970	1,273,916	1,654,004	1,149,595	1,373,701	1,334,245	(857,576)
	[-] Accrued federal income tax	(1,634,681)	19,136	(69,607)	10,483	146,309	695,400	1,245,672	1,808,328	1,392,292	1,740,027	1,832,175	(1,327)
23621000	Accrued FIT - Current Year	12,490	35,412	(53,332)	26,758	162,584	711,675	1,261,947	1,824,603	1,408,567	1,756,302	1,848,450	(1,328)
23622000	Accrued FIT - Prior Years	(1,647,170)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	(16,275)	1
	[-] Accrued state income tax	856,075	859,366	848,759	851,109	849,246	845,975	843,744	840,473	895,468	899,537	903,615	447,912
23631000	Accrued SIT - Current Year	2,329	5,620	(4,987)	(2,637)	(4,500)	(7,771)	(10,002)	(13,273)	41,722	45,791	49,869	(522,773)
23631500	Accrued SIT - Current Year Unitary Returns	-	-	-	-	-	-	-	-	-	-	-	-
23632000	Accrued SIT - Prior Years	853,746	853,746	853,746	853,746	853,746	853,746	853,746	853,746	853,746	853,746	853,746	970,685
	[-] Other accrued taxes	(1,714,765)	(1,570,080)	(565,237)	(752,407)	(875,858)	(999,405)	(815,500)	(994,796)	(1,138,165)	(1,265,863)	(1,401,545)	(1,304,160)
23652000	Accrued Tax - FUTA	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-	-
23652100	Accrued Tax - FICA	(1,467,597)	(1,550,790)	(567,647)	(738,084)	(871,443)	(1,025,290)	(870,865)	(1,017,875)	(1,162,763)	(1,281,063)	(1,416,235)	(1,321,801)
23652200	Accrued Tax - SUTA	(1,623)	(1,337)	(912)	(759)	(498)	(394)	(112)	(125)	(153)	(184)	(315)	(80)
23652300	Accrued Tax - Payroll Tax Clearing	-	-	-	-	-	-	-	-	-	-	-	-
23653000	Accrued Tax - Property Tax	(50,162)	(57,010)	(56,152)	(60,776)	(65,540)	(27,235)	(11,505)	(36,046)	(41,846)	(46,339)	(43,569)	(39,491)
23654000	Accrued Tax - Use Tax	(195,383)	39,056	59,474	47,212	61,623	53,514	66,982	59,250	66,597	61,724	58,574	57,212
23654310	Accrued Tax - Capital Stock - Income Tax	-	-	-	-	-	-	-	-	-	-	-	-
	[-] Other current liabilities	(35,368,893)	(37,479,147)	(19,151,582)	(25,055,900)	(26,617,637)	(29,456,198)	(29,567,430)	(31,416,779)	(33,276,992)	(35,750,368)	(41,246,873)	(37,219,173)
24120000	Accrued Vacation Pay	(4,232,353)	(4,232,353)	(3,662,796)	(5,690,444)	(5,690,444)	(4,467,123)	(6,439,436)	(6,439,436)	(4,357,261)	(6,299,702)	(6,299,702)	(2,083,520)
24120200	Accrued Power	(31,512)	(71,065)	(32,098)	(21,252)	(22,870)	(24,082)	(25,991)	(31,925)	(28,110)	(27,267)	(27,563)	(26,310)
24120300	Accrued Legal	(159,478)	(211,021)	(3,785,594)	(4,122,715)	(3,734,607)	(3,695,053)	(3,689,709)	(3,676,204)	(3,652,558)	(3,613,373)	(3,613,373)	(266,566)
24120600	Accrued Wages	(2,307,222)	(2,329,380)	(3,771,415)	(4,665,680)	(5,216,321)	(6,159,583)	(2,353,729)	(3,263,902)	(4,252,070)	(4,728,771)	(5,616,823)	(2,264,918)
24120699	Accrued Wages - Net Adjustments Clearing	(374,210)	(334,882)	(106,952)	(120,514)	(128,659)	(95,009)	(54,087)	(67,017)	(59,921)	(59,921)	(428,159)	(29,391)
24120700	Accrued Insurance	1,419,293	1,385,227	1,129,266	1,226,307	1,310,910	1,116,503	1,670,551	1,696,795	1,516,208	1,397,803	1,221,280	1,960,772
24120710	Accrued Insurance Retro Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
24121100	Accrued Retiree Medical	(16,017)	(27,645)	(35,700)	(47,278)	(59,922)	(78,000)	(90,610)	(103,202)	(112,500)	(124,972)	(138,301)	(154,200)

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Balance Sheet - 2021

G/L Account	G/L Account Description	1/31/2021 Amount	2/28/2021 Amount	3/31/2021 Amount	4/30/2021 Amount	5/31/2021 Amount	6/30/2021 Amount	7/31/2021 Amount	8/31/2021 Amount	9/30/2021 Amount	10/31/2021 Amount	11/30/2021 Amount	12/31/2021 Amount
24121200	Accrued DCP - Contribution	(268,956)	(271,423)	(148,473)	(184,247)	(205,922)	(243,321)	(280,774)	(129,153)	(167,771)	(185,962)	(220,923)	(271,040)
24121300	Accrued Health Savings Account	-	(750)	(600)	-	(1,205)	(3,656)	-	(241)	-	(375)	(1,575)	(188)
24121800	Accrued Severance	-	-	(31,753)	(55,388)	(32,645)	(457,696)	(280,372)	(53,777)	(179,049)	(168,648)	(85,180)	(645,282)
24122700	Accrued Employer 401k Match	(269,127)	(267,979)	(172,557)	(200,949)	(181,245)	(199,801)	(221,186)	(99,679)	(128,865)	(138,673)	(160,422)	(184,789)
24123000	Accrued Incentive Plan Cash	(21,160,826)	(22,908,319)	(5,219,258)	(6,939,839)	(8,674,905)	(10,118,228)	(11,804,722)	(13,491,164)	(15,043,409)	(16,711,668)	(18,383,324)	(19,932,447)
24126300	Accrued Litigation	(3,581,687)	(3,581,687)	-	-	-	-	-	-	-	-	-	-
24133200	Unclaimed A/P Checks	(9,617)	(9,617)	(9,281)	(9,176)	(9,176)	(9,176)	(9,176)	(9,176)	(9,176)	(9,095)	(9,095)	(9,095)
24133300	Unclaimed Wages	(8,810)	(8,810)	(8,810)	(7,340)	(8,346)	(8,069)	(8,069)	(8,069)	(8,069)	(8,069)	(8,069)	(8,069)
24142001	WH PR - Union Dues	-	-	-	-	(26)	-	-	-	-	-	-	-
24142006	WH PR - 401k Contributions	(409,466)	(409,965)	-	-	-	-	(411,436)	(4)	-	(21)	-	(310,669)
24142008	WH PR - Garnishments	(570)	(570)	(570)	(570)	(570)	(570)	-	-	-	-	-	-
24142010	WH PR - Tax Coll Pay FIT	-	-	-	-	(328)	(328)	(328)	-	-	-	-	-
24142011	WH PR - Tax Coll Pay SUI	-	-	-	-	-	-	-	-	-	-	-	6
24142012	WH PR - Tax Coll Pay LIT	-	-	-	-	(462)	(462)	(462)	-	-	-	-	-
24142013	WH PR - Tax Coll Pay FICA	-	-	-	(6,350)	(5,574)	(5,550)	(5,550)	6,339	-	-	-	0
24142014	WH PR - ESPP	(587,487)	(826,993)	(262,885)	(516,360)	(758,178)	(253,815)	(620,143)	(846,403)	(244,307)	(484,706)	(707,000)	(339,394)
24142100	WH PR - Tax Coll SIT	-	-	-	-	(11)	(11)	(11)	-	-	-	-	(6)
24150000	Operating Lease Current Liability	(1,851,979)	(1,832,954)	(2,026,492)	(2,058,904)	(2,102,597)	(1,881,303)	(1,885,606)	(1,844,307)	(1,790,400)	(1,759,671)	(1,706,666)	(1,653,405)
24164000	GRIR - Non-inventory	(1,518,869)	(1,538,961)	(1,005,617)	(1,635,202)	(1,094,535)	(2,871,865)	(3,056,584)	(3,348,858)	(4,759,733)	(2,827,277)	(5,061,979)	(11,000,662)
24171011	CFO MC/Sewer Revenue/Cash	-	-	-	-	-	-	-	292,604	-	-	-	-
	[-] Regulatory and other long-term liabilities	11,844,872	12,976,654	9,379,305	9,122,810	10,181,167	10,994,722	10,068,027	10,752,374	8,211,500	7,257,786	8,400,983	9,530,438
	[-] Deferred income taxes	2,840,899	2,795,106	2,869,122	2,715,122	2,555,823	1,933,340	1,359,964	775,245	232,086	(142,818)	(261,708)	1,443,225
	[-] Federal Deferred income taxes long-term	1,402,069	1,363,440	1,431,862	1,280,124	1,123,977	503,236	(67,358)	(650,335)	(1,137,464)	(1,503,731)	(1,614,411)	(315,876)
25310000	Deferred FIT Liability – Property	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)	(4,146,740)
25311000	Deferred FIT Liability – Non Property	3	1	(0)	1	2	1	(0)	1	2	2	2	2
25319000	Deferred FIT Asset - Long Term	5,548,806	5,510,179	5,578,602	5,426,863	5,270,715	4,649,975	4,079,382	3,496,404	3,009,274	2,643,007	2,532,327	3,830,862
	[-] State Deferred income taxes long-term	1,438,830	1,431,666	1,437,260	1,434,998	1,431,846	1,430,104	1,427,322	1,425,580	1,369,550	1,360,913	1,352,703	1,759,101
25329000	Deferred SIT Asset - Long Term	1,438,830	1,431,666	1,437,260	1,434,998	1,431,846	1,430,104	1,427,322	1,425,580	1,369,550	1,360,913	1,352,703	1,759,101
	[-] Accrued pension expense	22,051,154	23,157,772	22,534,830	21,911,888	23,018,506	22,395,564	21,772,622	22,998,520	22,375,578	21,752,636	22,978,534	22,355,592
26212000	Accrued Pension Expense	20,689,463	21,796,081	21,173,139	20,550,197	21,656,815	21,033,873	20,410,931	21,636,829	21,013,887	20,390,945	21,616,843	20,993,901
26215000	Accrued Pension Expense ERP (SRP)	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691	1,361,691
	[-] Accrued postretirement benefit expense	(3,511,611)	(3,551,489)	(3,591,367)	(3,631,245)	(3,644,183)	(3,684,061)	(3,550,439)	(3,590,317)	(3,630,195)	(3,670,073)	(3,696,314)	(3,708,918)
26221000	Accrued OPEB	(3,229,199)	(3,263,066)	(3,296,933)	(3,330,800)	(3,364,667)	(3,398,534)	(3,258,901)	(3,292,768)	(3,326,635)	(3,360,502)	(3,380,732)	(3,387,325)
26221500	Accrued OPEB Medicare Subsidy	(282,412)	(288,423)	(294,434)	(300,445)	(279,516)	(285,527)	(291,538)	(297,549)	(303,560)	(309,571)	(315,582)	(321,593)
	[-] Operating lease long-term liabilities	(8,848,234)	(8,705,519)	(11,676,527)	(11,481,745)	(11,286,451)	(9,161,976)	(8,998,753)	(8,880,521)	(10,182,971)	(10,066,159)	(9,971,248)	(9,875,851)
26300000	Operating Lease Long-Term Liability	(8,848,234)	(8,705,519)	(11,676,527)	(11,481,745)	(11,286,451)	(9,161,976)	(8,998,753)	(8,880,521)	(10,182,971)	(10,066,159)	(9,971,248)	(9,875,851)
	[-] Other Deferred Credits	(687,336)	(719,216)	(756,753)	(391,209)	(462,528)	(488,146)	(515,367)	(550,554)	(582,998)	(615,801)	(648,281)	(683,611)
	[-] Other tax liabilities	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)	(281,517)
26580000	FIN 48 Reserve - Federal	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456	68,456
26581000	FIN 48 Reserve - State	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)	(349,973)
	[-] Other long-term liabilities	(405,819)	(437,699)	(475,236)	(109,692)	(181,011)	(206,629)	(233,850)	(269,037)	(301,481)	(334,284)	(366,764)	(402,094)
26281100	Accrued Defined Contribution SERP	(276,592)	(298,708)	(323,780)	(65,848)	(120,492)	(135,666)	(155,185)	(177,186)	(199,187)	(221,546)	(243,583)	(267,237)
26281200	Accrued 401k Restoration	(129,228)	(138,991)	(151,457)	(43,845)	(60,519)	(70,963)	(81,407)	(91,850)	(102,294)	(112,738)	(123,181)	(134,857)
26281500	Accrued Dividend Equivalents	-	-	-	-	-	-	2,742	-	-	-	-	-
	Result	**2,083**	**0**	**(1)**	**(1)**	**1**	**1**	**(1)**	**(1)**	**4**	**8**	**8**	**(355)**

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Income Statement as of December 31, 2021

G/L Account	G/L Account Description	Jan-21 Amount	Feb-21 Amount	Mar-21 Amount	Apr-21 Amount	May-21 Amount	Jun-21 Amount	Jul-21 Amount	Aug-21 Amount	Sep-21 Amount	Oct-21 Amount	Nov-21 Amount	Dec-21 Amount	Total 2021 Amount
45000000	SERVCO Rev OPEX I/C	($25,118,354)	($22,214,599)	($26,704,299)	($24,392,381)	($22,179,875)	($24,792,338)	($20,019,257)	($21,881,135)	($27,981,533)	($21,463,512)	($20,436,803)	($26,056,849)	($283,240,934)
45000001	SERVCO Rev CAPEX I/C	(4,472,517)	(5,315,384)	(6,504,479)	(5,499,704)	(5,418,781)	(5,987,795)	(9,412,533)	(8,327,096)	(6,260,121)	(8,469,428)	(8,534,229)	(13,121,312)	(87,323,378)
45000002	SERVCO Rev MktBsdl/C	(1,060,136)	(1,016,360)	(1,358,407)	(1,298,809)	(1,170,402)	(1,437,653)	(1,376,066)	(1,279,925)	(1,458,345)	(1,451,933)	(1,370,019)	(793,676)	(15,071,731)
	Management revenues	**(30,651,007)**	**(28,546,343)**	**(34,567,184)**	**(31,190,894)**	**(28,769,057)**	**(32,217,786)**	**(30,807,857)**	**(31,488,155)**	**(35,700,000)**	**(31,384,872)**	**(30,341,051)**	**(39,971,837)**	**(385,636,043)**
	Operating revenues	**(30,651,007)**	**(28,546,343)**	**(34,567,184)**	**(31,190,894)**	**(28,769,057)**	**(32,217,786)**	**(30,807,857)**	**(31,488,155)**	**(35,700,000)**	**(31,384,872)**	**(30,341,051)**	**(39,971,837)**	**(385,636,043)**
50100000	Labor Expense	9,175,836	9,321,840	9,363,656	9,388,042	9,362,199	9,429,751	14,174,001	9,365,630	10,119,691	9,383,520	9,450,034	14,565,571	123,099,772
50100001	Labor ExpenseAccrual	502,026	22,159	1,442,035	894,265	545,395	940,532	(3,805,854)	910,173	987,737	477,132	888,052	(3,351,905)	451,746
50109900	Labor Cap Credits	-	-	-	-	-	-	-	-	269,001	-	-	-	269,001
50110000	Labor NS OT -Natural	108,015	152,180	138,252	115,901	130,327	115,109	178,320	106,032	118,830	129,876	143,722	188,267	1,624,830
50120000	Labor OT - Natural	18,009	249	(39)	528	-	10,457	9,966	155	9,164	-	-	28,038	76,528
50171000	Annual Perform Plan	1,628,093	1,747,494	1,829,293	1,734,960	1,734,960	1,443,219	1,686,336	1,686,336	1,552,140	1,668,154	1,671,551	2,664,608	21,047,143
50171800	Comp Exp - RSU/PSU	-	-	2,090,739	-	-	2,094,512	-	-	5,227,814	-	-	2,329,357	11,742,422
50185000	Severance	(1,052)	-	52,715	157,102	43,034	434,242	148,595	(614)	60,475	172,625	247,653	604,684	1,919,459
	Salaries and wages	**11,430,928**	**11,243,922**	**14,916,651**	**12,290,799**	**11,815,915**	**14,467,823**	**12,391,364**	**12,067,713**	**18,344,853**	**11,831,306**	**12,401,011**	**17,028,619**	**160,230,902**
50610000	Pension Expense	622,942	622,942	622,942	622,942	622,942	622,942	622,942	622,942	622,942	622,942	622,942	622,942	7,475,304
50630000	Pension Expense-SERP	-	-	-	-	-	-	59,858	-	-	-	-	-	59,858
	Pension expense	**622,942**	**622,942**	**622,942**	**622,942**	**622,942**	**622,942**	**682,800**	**622,942**	**622,942**	**622,942**	**622,942**	**622,942**	**7,535,162**
50510000	OPEB Expense	13,518	13,469	13,469	13,701	14,013	14,573	14,665	14,962	15,311	211,213	(179,483)	15,584	174,995
50550000	Group Insur Expense	1,655,262	1,563,523	1,785,448	1,701,315	1,634,112	1,672,894	1,686,728	1,702,452	1,675,442	1,618,753	1,670,888	1,725,342	20,092,159
50550100	Group Ins Cap Credts	-	-	-	-	-	-	-	-	30,938	-	-	-	30,938
50560000	Health Save Acct Exp	219,450	6,000	2,850	4,463	6,268	7,513	(2,156)	1,366	134	1,688	2,513	(450)	249,638
	Group insurance expe	**1,888,229**	**1,582,992**	**1,801,767**	**1,719,478**	**1,654,392**	**1,694,981**	**1,699,237**	**1,718,781**	**1,721,824**	**1,831,654**	**1,493,918**	**1,740,475**	**20,547,729**
50421000	401k Expense	313,677	287,402	512,239	324,470	308,937	323,940	318,679	314,194	321,042	289,643	323,198	281,008	3,918,428
50421100	401k Exp Cap Credits	-	-	-	-	-	-	-	-	7,839	-	-	-	7,839
50422000	DCP Expense	380,969	363,731	425,155	406,746	391,627	410,058	411,662	407,625	407,501	389,989	416,542	418,633	4,830,238
50422100	DCP Exp Cap Credits	-	-	-	-	-	-	-	-	10,241	-	-	-	10,241
50423000	ESPP Expense	-	100,247	-	-	133,161	-	-	161,281	-	-	136,060	54,547	585,296
50424000	DCP Restoration Exp	22,018	22,116	25,071	27,423	54,644	15,174	19,519	22,001	24,000	22,359	22,037	23,654	300,018
50425000	401k Restoration Exp	9,763	9,763	12,466	9,782	16,675	10,444	10,444	10,444	24,574	10,444	10,444	16,113	151,355
50426000	Retiree Medical Exp	12,076	11,628	8,125	12,517	12,644	18,078	14,168	12,592	9,298	13,360	14,264	15,899	154,650
50450000	Other Welfare	34,408	28,286	33,818	31,203	36,112	37,641	28,526	57,057	41,937	28,222	28,737	112,658	498,605
50451000	Employee Awards	39,034	(6,674)	4,534	5,644	18,322	16,014	8,836	15,678	13,853	29,379	9,748	53,606	207,974
50452000	Emp Physical Exams	6,482	-	-	-	-	139	2,385	7,735	(4,581)	6,339	1,279	-	19,778
50456000	Tuition Aid	46,890	10,173	43,088	28,088	27,063	85,689	46,697	17,458	18,816	1,469	16,007	89,018	430,456
50457000	Training	(23,059)	80,923	62,290	68,571	69,016	28,267	186,604	(59,995)	172,000	36,155	(69,932)	122,644	673,484
50458000	Referral Bonus	-	3,176	1,592	3,079	10,268	2,662	9,855	8,764	4,587	3,146	(1,461)	6,659	52,327
	Other benefits	**842,259**	**910,772**	**1,128,378**	**917,524**	**1,078,469**	**948,104**	**1,057,374**	**974,834**	**1,051,108**	**830,505**	**906,923**	**1,194,437**	**11,840,689**
	Employee-related cos	**14,784,358**	**14,360,628**	**18,469,739**	**15,550,743**	**15,171,718**	**17,733,850**	**15,830,774**	**15,384,269**	**21,740,727**	**15,116,407**	**15,424,794**	**20,586,473**	**200,154,482**
53110000	Contr Svc-Eng	9,610	-	20,724	3,990	-	20,878	7,938	4,662	6,426	-	-	-	74,228
53150000	Contr Svc-Other	3,604,451	4,989,906	5,384,029	5,020,785	4,108,408	4,130,219	4,537,191	5,871,532	1,189,133	7,561,265	4,619,653	12,493,384	63,509,956
53151000	Contr Svc-Temp EE	310,941	(180,802)	33,779	107,665	108,360	136,871	121,714	95,573	136,375	187,013	105,128	141,115	1,303,731
53152000	Contr Svc-Lab Testng	(13,280)	(25,245)	(19,770)	(20,866)	(29,538)	(18,530)	20,085	(81,595)	(13,554)	19,928	(66,268)	(27,658)	(276,291)
53153000	Contr Svc-Accounting	228,575	(59,404)	123,986	140,953	118,803	167,883	116,315	248,142	85,915	149,470	110,580	269,649	1,700,866
53154000	Contr Svc-Audit Fees	265,809	(146,889)	354,794	226,794	65,356	42,303	-	90,303	677,127	-	126,669	68,889	1,771,153
53155000	Contr Svc-Legal	26,167	106,140	183,696	574,918	85,519	(1,773)	53,417	73,824	96,848	101,560	106,903	246,204	1,653,423
53157000	Contr Svc-Outplacemt	2,400	16,950	(16,950)	(2,400)	3,900	(3,900)	8,400	(2,400)	4,200	(4,200)	12,600	(12,600)	6,000
53159100	Contr Svc-Hdwr Svcs	-	-	-	-	-	-	-	-	2,497,454	(1,755,598)	-	(565,543)	176,313
53185000	Contr Svc-Interco	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	168,049	2,016,584
	Contracted services	**4,602,721**	**4,868,705**	**6,232,336**	**6,219,887**	**4,628,856**	**4,642,000**	**5,033,108**	**6,468,089**	**4,847,973**	**6,427,485**	**5,183,313**	**12,781,489**	**71,935,962**
52532000	Electricity	70,669	91,828	18,644	46,012	48,209	54,278	58,340	58,037	56,667	52,135	23,440	77,480	655,740
52546000	Grounds Keeping	1,210	-	975	190	468	-	2,659	848	-	-	190	3,227	9,766
52548000	Heating Oil/Gas	4,026	6,614	3,440	(271)	2,244	1,365	151	1,202	716	1,574	1,671	4,089	26,822
52550000	Janitorial	11,704	34,235	8,642	28,339	7,055	19,100	7,068	568	5,757	25,671	12,233	14,657	175,029
52571000	Security Svc	(4,335)	(1,050)	27,292	7,227	9,627	9,627	9,627	12,067	6,499	9,471	9,280	20,851	116,183
52578000	Trash Removal	88	65	628	171	603	1,690	(1,033)	416	991	1,662	(297)	11,356	16,340
52583000	Water & WW	10,801	3,718	2,719	686	197	329	526	-	166	774	284	2,156	22,357
	Building Maintenance	**94,164**	**135,410**	**62,341**	**82,355**	**68,403**	**86,389**	**77,339**	**73,137**	**70,796**	**91,287**	**46,801**	**133,817**	**1,022,237**
52574000	Telephone	196,083	103,794	197,645	172,084	145,916	204,922	107,177	167,601	140,502	179,157	350,400	438,887	2,404,169
52574100	Cell Phone	105,711	101,373	55,133	82,187	57,855	21,897	1,737	136,750	88,955	87,558	95,906	66,242	901,304
52574200	Data Lines AG	296,672	361,935	334,127	282,847	314,832	290,201	224,657	290,835	297,672	301,889	127,436	851,490	3,974,593
52574300	Wireless Serv 1st	-	2,852	11,601	34,628	27,909	19,099	(47,995)	147,003	(25,100)	52,111	36,507	25,473	284,088
	Telecommunication ex	**598,466**	**569,954**	**598,505**	**571,746**	**546,513**	**536,120**	**285,576**	**742,189**	**502,030**	**620,716**	**610,249**	**1,382,092**	**7,564,154**
52562500	Overnight Shippng	28,067	11,555	19,351	23,651	15,410	31,450	29,288	20,935	16,578	20,500	16,512	19,463	252,759
52566000	Postage	(33,912)	9,665	1,339	7,506	87,976	1,657	(1,433)	25,065	(690)	756	1,712	24,751	124,393
52566700	Printing	13,333	3,467	(2,330)	12,554	(9,249)	(789)	1,298	1,048	2,788	(2,064)	1,824	(768)	21,111
	Postage, printing an	**7,488**	**24,688**	**18,360**	**43,712**	**94,136**	**32,318**	**29,153**	**47,048**	**18,675**	**19,191**	**20,048**	**43,445**	**398,263**
52510000	Bank Svc Charges	-	250	-	-	-	-	-	-	-	-	-	-	250
52512500	Books&Publications	8,767	1,601	64	59	(150)	35	293	2,221	551	163	1,730	6,428	21,761

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Income Statement as of December 31, 2021

G/L Account	G/L Account Description	Jan-21 Amount	Feb-21 Amount	Mar-21 Amount	Apr-21 Amount	May-21 Amount	Jun-21 Amount	Jul-21 Amount	Aug-21 Amount	Sep-21 Amount	Oct-21 Amount	Nov-21 Amount	Dec-21 Amount	Total 2021 Amount
52562000	Office Supplies	13,433	(5,953)	27,359	12,390	1,131	9,311	7,591	2,263	17,311	18,068	24,681	56,035	183,620
52571500	Software Licenses	647,214	628,639	728,433	1,457,318	1,013,507	1,233,822	624,215	1,084,568	916,384	1,290,111	1,338,854	1,373,005	12,336,071
52582000	Uniforms	72	662	1,015	184	295	45	128	(6,039)	328	(328)	470	(2,073)	(5,240)
52599800	PCard Undistributed	-	-	-	-	5,075	4,846	3,535	5,803	5,256	(1,922)	1,328	(8,863)	15,059
52801100	Indirect OH Clearing	-	-	-	-	-	-	-	-	-	-	-	-	-
	Office supplies and	**669,486**	**625,200**	**756,872**	**1,469,951**	**1,019,858**	**1,248,058**	**635,762**	**1,088,816**	**939,830**	**1,306,091**	**1,367,063**	**1,424,532**	**12,551,520**
52534000	Employee Expenses	38,852	34,346	35,744	18,648	(33,955)	24,227	61,774	76,144	52,283	62,427	68,335	85,546	524,371
52534200	Conferences & Reg	2,460	2,097	1,907	1,455	1,735	23,271	7,690	(9,193)	2,445	1,142	5,165	2,210	42,384
52535000	Meals Deductible	49,578	22,467	21,150	4,764	20,106	19,606	34,031	35,455	34,591	42,419	61,199	74,854	420,218
52535100	Meals Nondeductible	15	-	(11,351)	3,500	(891)	-	(3,100)	43	7,000	10,045	109	(4,997)	374
52567000	Relocation Expenses	30,695	34,011	41,057	7,942	(3,485)	(11,208)	33,942	2,151	37,982	27,209	(19,979)	10,115	190,432
	Employee related exp	**121,602**	**92,922**	**88,507**	**36,309**	**(16,491)**	**55,896**	**134,337**	**104,600**	**134,301**	**143,241**	**114,828**	**167,728**	**1,177,779**
52000000	M&S Expense (O&M)	101,785	40,476	14,994	15,904	19,187	27,208	294,656	18,834	(21,242)	22,399	7,178	43,330	584,711
52001600	M&S Oper AG	-	6	103	-	-	-	1,675	127	-	-	247	100	2,257
52500000	Misc Expense (O&M)	186,156	(339,814)	24,673	(249,294)	(45,459)	(142,013)	(29,824)	(76,206)	(103,606)	(174,560)	(43,764)	(331,589)	(1,325,300)
52513200	Business Development	2,011	186,430	(167,831)	(5,333)	1,172	641	4,000	(3,950)	(61)	31,995	19,278	(40,175)	28,176
52514000	Charitb Contr Deduct	-	-	19,152	38,304	-	-	-	-	-	-	29,460	-	86,916
52514700	Community Partnrshps	-	-	-	-	438	-	-	1,400	-	-	-	-	1,838
52514900	Cust Education	-	-	-	-	20	-	-	-	-	-	-	-	20
52514901	Cust Edu Comm-Reg	-	-	-	-	115	743	559	361	429	480	525	401	3,614
52514905	Cust Edu Comm-Printd	15,938	-	135	11,688	-	12,647	-	11,729	5,864	-	-	27,152	85,152
52514907	Cust Edu-Press Rls	7,125	7,125	7,990	7,173	7,582	7,582	7,582	7,582	7,582	7,582	7,582	7,255	89,740
52514910	Cust Edu-OnlinDevPrd	15,750	(4,683)	(9,690)	5,436	245	(5,681)	-	-	9,971	(9,971)	5,000	(5,000)	1,378
52515000	Commun Relations-E	-	-	-	3,500	-	-	-	-	81	-	-	1,439	5,020
52522000	Community Relations	2,447	128	-	-	-	250	-	160	-	20,000	-	26,221	49,206
52524000	Co Dues/Mmbrshp Ded	35,888	52,556	56,257	182,242	(9,162)	58,585	92,788	71,710	50,990	124,705	57,788	94,347	868,695
52524100	Co Dues/Mmbrshp NonD	-	-	-	-	-	-	250	-	-	-	-	-	250
52527000	Directors Fees	286,875	2,584	1,292	288,167	1,292	1,292	342,379	1,292	1,292	315,667	1,301	1,292	1,244,725
52527100	Directors Expenses	-	-	10,397	194	-	-	-	30,730	9,006	45,001	7,632	2,309	105,269
52548100	Hiring Costs	-	-	-	-	400	-	42,530	(14,297)	39,750	(16,258)	-	-	52,125
52549000	Injuries and Damages	-	-	-	-	-	-	-	-	-	-	6,727	(3,561,288)	(3,554,561)
52554500	Lab Supplies	43,301	61,709	81,317	51,049	56,387	48,255	98,801	71,857	56,867	95,845	73,828	135,646	874,861
52564000	Penalties Non-deduct	-	-	107	-	-	1,418	-	1,591	51	(22)	56	72	3,273
52568000	Research & Develop	328	(13,838)	13,397	(1,075)	-	(68,731)	(2,119)	-	(23,910)	(25,000)	1,672	123,284	4,007
52585000	Discounts Available	(12,286)	7,528	(5,342)	(199)	(1,603)	(5,116)	(3,032)	(6,935)	(5,831)	(3,879)	(7,672)	(7,507)	(51,874)
	Miscellaneous expens	**685,317**	**207**	**46,950**	**347,757**	**30,613**	**(62,920)**	**850,244**	**115,984**	**27,234**	**433,984**	**166,837**	**(3,482,711)**	**(840,504)**
54110000	Rents-Real Prop	119,974	121,121	121,216	151,013	234,039	86,889	113,747	180,175	119,917	120,247	119,212	82,278	1,569,828
54115000	Rents-Real Prop I/C	397,073	397,073	397,073	397,073	397,073	397,073	396,530	396,891	396,530	396,711	396,711	415,380	4,781,194
54140000	Rents-Equip	25,336	9,234	19,816	4,257	2,799	6,051	8,941	8,354	649	6,686	3,793	9,181	105,096
	Rents	**542,383**	**527,428**	**538,105**	**552,343**	**633,911**	**490,013**	**519,218**	**585,420**	**517,096**	**523,644**	**519,716**	**506,839**	**6,456,118**
55000000	Transportation (O&M)	-	-	-	65	-	-	-	-	-	-	-	3,233	3,298
55010100	Trans Lease Costs	8,996	4,957	9,624	70,590	(40,605)	5,499	(47,998)	5,188	8,255	5,961	(143)	4,603	34,925
55010200	Trans Lease Fuel	(20)	2,719	4,422	(490)	(348)	3,698	4,463	2,466	(719)	2,568	5,360	2,033	26,153
55010300	Trans Lease Maint	161	4,083	8,110	(5,785)	(1,891)	(32,526)	1,643	2,828	(461)	2,292	1,461	718	(19,369)
55010400	Trans Emp Reimb Co	-	-	-	-	-	-	-	-	-	-	-	89	89
55010500	Tran Reimb NonAW Veh	3,015	1,898	4,365	6,033	2,871	5,783	8,357	6,577	5,776	12,181	8,737	12,038	77,631
	Transportation	**12,152**	**13,656**	**26,521**	**70,412**	**(39,973)**	**(17,545)**	**(33,536)**	**17,059**	**12,851**	**23,001**	**15,414**	**22,714**	**122,728**
	Operating supplies a	**7,333,778**	**6,858,169**	**8,368,498**	**9,394,471**	**6,965,827**	**7,010,328**	**7,531,200**	**9,242,343**	**7,070,787**	**9,588,640**	**8,044,270**	**12,979,945**	**100,388,258**
57010000	Uncoll Accts Exp	-	-	(63,455)	-	-	2,445	-	-	-	-	-	-	(61,010)
	Uncollectible accoun	**-**	**-**	**(63,455)**	**-**	**-**	**2,445**	**-**	**-**	**-**	**-**	**-**	**-**	**(61,010)**
52573000	Cust Acctg-Collectns	1,574,075	316,368	1,289,748	1,031,563	983,456	1,041,521	1,068,445	1,036,643	999,190	1,059,519	1,007,010	1,062,321	12,469,859
52573100	Cust Acctg-Forms	343,785	336,259	379,069	363,651	369,501	481,259	336,033	448,423	412,983	409,987	432,659	381,135	4,694,744
52573200	Cust Acctg-Postage	1,062,579	1,085,515	1,159,131	1,081,094	1,101,636	1,156,733	1,195,947	1,110,638	1,180,968	1,165,497	1,147,536	1,217,200	13,664,475
	Customer accounting,	**2,980,439**	**1,738,142**	**2,827,948**	**2,476,308**	**2,454,593**	**2,679,512**	**2,600,425**	**2,595,704**	**2,593,141**	**2,635,004**	**2,587,205**	**2,660,656**	**30,829,078**
55110000	Ins Vehicle	1,159	1,599	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	16,552
55710000	Ins General Liabilty	336,741	205,757	268,063	274,435	271,249	271,249	271,249	271,249	271,249	271,249	271,249	271,249	3,254,986
55711000	Ins Casualty Reserve	-	-	-	-	-	-	-	-	-	-	-	(381,367)	(381,367)
55720000	Ins Work Comp	126,963	77,292	102,128	102,128	102,128	102,128	102,128	102,128	102,128	102,128	102,128	102,128	1,225,531
55730000	Ins Other	30,032	28,945	28,075	26,488	33,492	33,654	33,738	33,569	33,569	33,462	33,569	33,569	382,160
55735000	Ins Other - I/C	52,208	52,208	52,208	52,208	1,397	41,667	63,036	53,210	51,493	53,210	51,493	64,353	588,692
55740000	Ins Property	27,109	4,150	13,554	17,704	15,629	15,629	15,629	15,629	15,629	15,629	15,629	15,629	187,551
	Insurance other than	**574,212**	**369,952**	**465,407**	**474,343**	**425,274**	**465,705**	**487,159**	**477,163**	**475,447**	**477,057**	**475,447**	**106,939**	**5,274,105**
62502600	Misc Maint AG	1,329,065	1,644,119	1,441,920	536,386	1,120,224	1,626,049	1,699,693	1,193,828	1,124,698	1,132,735	1,167,942	1,320,044	15,336,703
62520800	Misc Maint Permits	-	-	-	-	-	-	-	-	3,967	-	-	-	3,967
	Maintenance supplies	**1,329,065**	**1,644,119**	**1,441,920**	**536,386**	**1,120,224**	**1,626,049**	**1,699,693**	**1,193,828**	**1,128,665**	**1,132,735**	**1,167,942**	**1,320,044**	**15,340,671**
88121000	CAP Move-NUP	62	297,809	(298,106)	-	-	1,794	-	145	-	(27,204)	1,749	-	(23,751)
88121800	CAP Move-NUP-CWIP	-	-	-	-	-	-	-	-	(76,475)	1,690	(1,690)	-	(76,475)
88900000	CAP Move-Settlement	(62)	(297,809)	298,106	-	-	(1,794)	-	(145)	76,475	25,513	(59)	-	100,225

Tennessee American Water Company
Docket No. 24-00032
CAD 01-127
AWWSC Income Statement as of December 31, 2021

G/L Account	G/L Account Description	Jan-21 Amount	Feb-21 Amount	Mar-21 Amount	Apr-21 Amount	May-21 Amount	Jun-21 Amount	Jul-21 Amount	Aug-21 Amount	Sep-21 Amount	Oct-21 Amount	Nov-21 Amount	Dec-21 Amount	Total 2021 Amount
	Capital movements	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Operation and mainte	**27,001,852**	**24,971,011**	**31,510,057**	**28,432,252**	**26,137,637**	**29,517,890**	**28,149,251**	**28,893,308**	**33,008,766**	**28,949,842**	**27,699,658**	**37,654,058**	**351,925,583**
68011200	Depr Exp-NUP	1,483,332	2,357,329	1,761,672	1,674,227	1,686,532	1,710,002	1,690,267	1,617,932	1,556,483	1,573,770	1,621,830	1,464,857	20,198,234
	Depreciation	**1,483,332**	**2,357,329**	**1,761,672**	**1,674,227**	**1,686,532**	**1,710,002**	**1,690,267**	**1,617,932**	**1,556,483**	**1,573,770**	**1,621,830**	**1,464,857**	**20,198,234**
	Depreciation and amo	**1,483,332**	**2,357,329**	**1,761,672**	**1,674,227**	**1,686,532**	**1,710,002**	**1,690,267**	**1,617,932**	**1,556,483**	**1,573,770**	**1,621,830**	**1,464,857**	**20,198,234**
68520000	Property Taxes	3,012	6,848	(858)	4,764	4,764	4,764	4,633	24,905	26,072	4,634	3,973	(1,314)	86,198
68532000	FUTA	44,945	10,523	60,207	592	1,089	1,037	1,647	1,233	805	611	803	822	124,316
68532100	FUTA Cap Credits	-	-	-	-	-	-	-	-	135	-	-	-	135
68533000	FICA	1,668,457	817,391	840,717	800,490	746,077	779,412	765,263	748,558	918,570	668,978	838,673	662,368	10,254,953
68533100	FICA Cap Credits	-	-	-	-	-	-	-	-	18,181	-	-	-	18,181
68535000	SUTA	219,079	131,605	173,980	28,226	14,213	12,454	240	21,962	7,586	14,835	10,138	9,458	643,774
68535100	SUTA Cap Credits	-	-	-	-	-	-	-	-	2,015	-	-	-	2,015
68543000	Othr Taxes &Licenses	88,072	115,452	88,140	132,217	73,675	79,540	76,504	75,068	75,068	76,737	76,147	462,782	1,419,403
	General taxes	**2,023,565**	**1,081,819**	**1,162,186**	**966,289**	**839,818**	**877,207**	**848,288**	**871,726**	**1,048,431**	**765,795**	**929,733**	**1,134,117**	**12,548,973**
	Operating expenses,	**30,508,750**	**28,410,159**	**34,433,914**	**31,072,768**	**28,663,987**	**32,105,100**	**30,687,807**	**31,382,965**	**35,613,681**	**31,289,407**	**30,251,221**	**40,253,032**	**384,672,790**
	Operating Income (lo	**(142,257)**	**(136,184)**	**(133,270)**	**(118,126)**	**(105,070)**	**(112,687)**	**(120,051)**	**(105,190)**	**(86,319)**	**(95,466)**	**(89,830)**	**281,195**	**(963,253)**
81815100	Int Inc-ST ins	(19,762)	(14,031)	(12,436)	(11,725)	(21,096)	(10,922)	(9,447)	(11,021)	(11,520)	(11,297)	(13,260)	(18,281)	(164,798)
	Interest income	**(19,762)**	**(14,031)**	**(12,436)**	**(11,725)**	**(21,096)**	**(10,922)**	**(9,447)**	**(11,021)**	**(11,520)**	**(11,297)**	**(13,260)**	**(18,281)**	**(164,798)**
81035000	Int Capital Lse I/C	128,850	132,718	120,373	104,518	100,828	98,272	103,565	90,876	92,584	83,658	80,426	(281,777)	854,890
	Interest on long-ter	**128,850**	**132,718**	**120,373**	**104,518**	**100,828**	**98,272**	**103,565**	**90,876**	**92,584**	**83,658**	**80,426**	**(281,777)**	**854,890**
	Interest, net	**109,087**	**118,687**	**107,937**	**92,793**	**79,732**	**87,351**	**94,117**	**79,856**	**81,064**	**72,362**	**67,166**	**(300,058)**	**690,092**
75810000	Donations Deductible	-	-	-	-	-	-	600	-	-	-	-	-	600
	Other miscellaneous	**-**	**-**	**-**	**-**	**-**	**-**	**600**	**-**	**-**	**-**	**-**	**-**	**600**
	Other deductions	**-**	**-**	**-**	**-**	**-**	**-**	**600**	**-**	**-**	**-**	**-**	**-**	**600**
	Other, net	**-**	**-**	**-**	**-**	**-**	**-**	**600**	**-**	**-**	**-**	**-**	**-**	**600**
	Other Income (Expens	**109,087**	**118,687**	**107,937**	**92,793**	**79,732**	**87,351**	**94,717**	**79,856**	**81,064**	**72,362**	**67,166**	**(300,058)**	**690,692**
	Income (loss) before	**(33,170)**	**(17,497)**	**(25,333)**	**(25,333)**	**(25,338)**	**(25,336)**	**(25,333)**	**(25,334)**	**(5,255)**	**(23,104)**	**(22,664)**	**(18,864)**	**(272,561)**
69011000	FIT-Current	(12,490)	(22,922)	88,744	(131,417)	(135,826)	(600,418)	(550,272)	(562,656)	(482,914)	(347,735)	(92,148)	1,219,381	(1,630,673)
69012000	FIT-Prior Year Adj	-	-	-	-	-	-	-	-	-	-	-	49,076	49,076
	Current federal inco	**(12,490)**	**(22,922)**	**88,744**	**(131,417)**	**(135,826)**	**(600,418)**	**(550,272)**	**(562,656)**	**(482,914)**	**(347,735)**	**(92,148)**	**1,268,457**	**(1,581,597)**
69021000	SIT-Current	(2,329)	(3,291)	10,607	2,750	1,863	3,271	2,231	3,271	(54,995)	(4,069)	(4,078)	572,642	527,873
69022000	SIT-Prior Year Adj	-	-	-	-	-	-	-	-	-	-	-	(116,939)	(116,939)
	Current state income	**(2,329)**	**(3,291)**	**10,607**	**2,750**	**1,863**	**3,271**	**2,231**	**3,271**	**(54,995)**	**(4,069)**	**(4,078)**	**455,703**	**410,934**
	Current income taxes	**(14,819)**	**(26,213)**	**99,351**	**(128,667)**	**(133,963)**	**(597,147)**	**(548,041)**	**(559,385)**	**(537,909)**	**(351,804)**	**(96,226)**	**1,724,160**	**(1,170,663)**
	Current income taxes	**(14,819)**	**(26,213)**	**99,351**	**(128,667)**	**(133,963)**	**(597,147)**	**(548,041)**	**(559,385)**	**(537,909)**	**(351,804)**	**(96,226)**	**1,724,160**	**(1,170,663)**
69062000	Def FIT-Pr Yr Adj	-	-	-	-	-	-	-	-	-	-	-	(93,693)	(93,693)
69065000	Def FIT-Other	37,427	38,628	(68,423)	151,738	156,148	620,740	570,594	582,977	487,130	366,267	110,680	(1,204,842)	1,849,064
	Deferred federal inc	**37,427**	**38,628**	**(68,423)**	**151,738**	**156,148**	**620,740**	**570,594**	**582,977**	**487,130**	**366,267**	**110,680**	**(1,298,535)**	**1,755,371**
69072000	Def SIT-Pr Yr Adj	-	-	-	-	-	-	-	-	-	-	-	131,063	131,063
69073500	Def SIT-Other	8,479	7,165	(5,594)	2,262	3,151	1,743	2,782	1,742	56,029	8,637	8,210	(537,461)	(442,855)
	Deferred state incom	**8,479**	**7,165**	**(5,594)**	**2,262**	**3,151**	**1,743**	**2,782**	**1,742**	**56,029**	**8,637**	**8,210**	**(406,398)**	**(311,792)**
	Deferred taxes	**45,906**	**45,793**	**(74,017)**	**154,000**	**159,299**	**622,483**	**573,376**	**584,719**	**543,159**	**374,904**	**118,890**	**(1,704,933)**	**1,443,579**
	Provision for income	**31,087**	**19,580**	**25,334**	**25,333**	**25,336**	**25,336**	**25,335**	**25,334**	**5,250**	**23,100**	**22,664**	**19,227**	**272,916**
	Net income (loss)	**(2,083)**	**2,083**	**1**	**(0)**	**(2)**	**(0)**	**2**	**(0)**	**(5)**	**(4)**	**(0)**	**363**	**355**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-128. Current Tariff. Refer to the File <Exhibit REV – 2_Revenue at Present and Proposed Rates.xlsx>, Tab "Exhibit Rev – 2". Provide an official copy of the current tariff that supports the "Current Rate" used in the Company's calculations.

Response:

Please see TAW_R_CADDR1_128_062524_Attachment for the current tariffs that support the "Current Rate" used in the Company's calculations.

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Eleventh Revision of Sheet No. 4-R
Cancelling
Tenth Revision of Sheet No. 4-R

CLASSIFICATION OF SERVICE
RESIDENTIAL

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
5/8"	$ 13.96	(I)	$ 15.66	(I)	$ 15.66	(I)
3/4"	23.45	(I)	23.45	(I)	23.45	(I)
1"	39.01	(I)	39.01	(I)	39.00	(I)
1-1/2"	78.05	(I)	78.05	(I)	78.05	(I)
2"	124.88	(I)	124.89	(I)	124.88	(I)
3"	234.52	(I)	234.14	(I)	234.14	(I)
4"	390.25	(I)	390.25	(I)	390.25	(I)
6"	780.50	(I)	780.50	(I)	780.50	(I)
8"	1,248.77	(I)	1,248.77	(I)	1,248.77	(I)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
0-4 CCF/Mo.	$ 0.2667	(I)	$ 0.9935	(I)	$ 0.4910	(I)
4-65	4.2303	(I)	5.4492	(I)	4.6618	(I)
65-500	2.6577	(I)	3.8766	(I)	3.0893	(I)
500-5,000	1.9870	(I)	2.7065	(I)	2.2078	(I)
5,000-15,000	1.5188	(I)	2.2433	(I)	1.7409	(I)
Over 15,000	0.9019	(I)	1.6264	(I)	1.1240	(I)

(I) Increase

ISSUED: October 2, 2012

EFFECTIVE: November 1, 2012

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
First Revised Sheet No. 4-R1
Cancelling Original Sheet No. 4-R1

CLASSIFICATION OF SERVICE
RESIDENTIAL

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 3.0	$ 0.3566	$ 1.3282	$ 0.6564	(C)
3.0 – 48.6	5.6555	7.2850	6.2324	(C)
48.6 - 374	3.5531	5.1826	4.1301	(C)
374 – 3,740	2.6564	3.6183	2.9516	
3,740 – 11,200	2.0305	2.9991	2.3274	
Over 11,200	1.2057	2.1743	1.5027	

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 30	$ 0.03566	$ 0.13282	$ 0.06564	(C)
30 – 486	0.56555	0.72850	0.62324	(C)
486 – 3,740	0.35531	0.51826	0.41301	(C)
3,740 – 37,400	0.26564	0.36183	0.29516	
37,400 – 112,000	0.20305	0.29991	0.23274	
Over 112,000	0.12057	0.21743	0.15027	

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Third Revised Sheet No. 4-RSC
Cancelling
Second Revision Sheet No. 4-RSC

CLASSIFICATION OF SERVICE
RESIDENTIAL

For all residential customers of Suck Creek.

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Suck Creek General Water Service	
First 1,500 gallons	$ 30.60	(C)
Next 7,900 gallons	$ 6.0731 per 1,000 gallons	(C)
All over 9,400 gallons	$ 4.5551 per 1,000 gallons	(C)

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Suck Creek General Water Service	
First 1,500 gallons	$ 30.60	(C)
Next 7,900 gallons	$ 0.60731 per 100 gallons	(C)
All over 9,400 gallons	$ 0.45551 per 100 gallons	(C)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Suck Creek General Water Service
First 2 CCF	$30.60
Next 10.667 CCF	$4.5427 per CCF
Over 12.667 CCF	$3.4072 per CCF

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY: Deron E. Allen,
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY
LONE OAK UTILITY DISTRICT – O & M

TRA No. 19
Third Revised Sheet No. 4R-LO
Cancelling
Second Revision of Sheet No. 4R-LO

CLASSIFICATION OF SERVICE
RESIDENTIAL

For all residential customers of Lone Oak.

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Lone Oak General Water Service	
First 2,000 gallons	$42.03	(C)
All over 2,000 gallons	$7.2655 per 1,000 gallons	(C)

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Lone Oak General Water Service	
First 2,000 gallons	$42.03	(C)
All over 2,000 gallons	$0.72655 per 100 gallons	(C)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Lone Oak General Water Service
First 2.67 CCF	$42.03
All over 2.67 CCF	$5.4346 per CCF

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013 **EFFECTIVE:** March 31, 2013

BY: Deron E. Allen
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Original Sheet No. 4-RW

CLASSIFICATION OF SERVICE

APPLICABILITY

For all residential, commercial, industrial, other public authority, and sale for resale customers in the service area formerly served by the City of Whitwell.

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Whitwell Inside City	Whitwell Outside City	
0 - 2,000 gallons	$14.45 +$6.00 = $20.45	$17.37 + $6.00 = $23.37	(N)
2,000 – 4,000	$4.80	$5.87	(N)
4,000 – 6,000	$4.56	$5.32	(N)
Over 6,000 gallons	$4.19	$4.37	(N)

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Whitwell Inside City	Whitwell Outside City	
0 - 2,000 gallons	$14.45 +$6.00 = $20.45	$17.37 + $6.00 = $23.37	(N)
2,000 - 4,000 gallons	$0.480	$0.587	(N)
4,000 – 6,000 gallons	$0.456	$0.532	(N)
Over 6,000 gallons	$0.419	$0.437	(N)

(N) New

ISSUED: April 22, 2013

EFFECTIVE: June 17, 2013

BY: Deron E. Allen,
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Twelfth Revision of Sheet No. 4-C
Cancelling
Eleventh Revision of Sheet No. 4-C

CLASSIFICATION OF SERVICE
COMMERCIAL

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
5/8"	$ 17.82	(I)	$ 20.01	(I)	$ 20.01	(I)
3/4"	29.93	(I)	29.93	(I)	29.93	(I)
1"	49.81	(I)	49.81	(I)	49.81	(I)
1-1/2"	99.66	(I)	99.66	(I)	99.66	(I)
2"	159.44	(I)	159.44	(I)	159.44	(I)
3"	298.98	(I)	298.97	(I)	298.97	(I)
4"	498.31	(I)	498.31	(I)	498.31	(I)
6"	996.64	(I)	996.64	(I)	996.64	(I)
8"	1,594.61	(I)	1,594.61	(I)	1594.61	(I)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
0-4 CCF/Mo.	$0.2360	(I)	$0.8769	(I)	$0.4324	(I)
4-65	3.7365	(I)	4.8128	(I)	4.1179	(I)
65-500	2.3479	(I)	3.4242	(I)	2.7294	(I)
500-5,000	1.7548	(I)	2.3937	(I)	1.9513	(I)
5,000-15,000	1.3408	(I)	1.9827	(I)	1.5381	(I)
Over 15,000	0.7965	(I)	1.4364	(I)	0.9918	(I)

(I) Increase

ISSUED: October 2, 2012

EFFECTIVE: November 1, 2012

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
First Revised Sheet No. 4-C1
Cancelling Original Sheet No. 4-C1

CLASSIFICATION OF SERVICE
COMMERCIAL

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 3.0	$0.3155	$1.1723	$0.5781	(C)
3.0 – 48.6	4.9953	6.4342	5.5052	(C)
48.6 - 374	3.1389	4.5778	3.6489	(C)
374 – 3,740	2.3460	3.2001	2.6087	
3,740 11,200	1.7925	2.6507	2.0563	
Over 11,200	1.0648	1.9203	1.3259	

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 30	$0.03155	$0.11723	$0.05781	(C)
30 – 486	0.49953	0.64342	0.55052	(C)
486 – 3,740	0.31389	0.45778	0.36489	(C)
3,740 –37,400	0.23460	0.32001	0.26087	
37,400-112,000	0.17925	0.26507	0.20563	
Over 112,000	0.10648	0.19203	0.13259	

(C) Text change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Fourth Revised Sheet No. 4-CSC
Cancelling
Third Revision of Sheet No. 4-CSC

CLASSIFICATION OF SERVICE
COMMERCIAL

For all commercial customers of Suck Creek.

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Suck Creek General Water Service	
First 1,500 gallons	$39.06	(C)
Next 7,900 gallons	$5.3533 per 1,000 gallons	(C)
All over 9,400 gallons	$4.0241 per 1,000 gallons	(C)

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Suck Creek General Water Service	
First 1,500 gallons	$39.06	(C)
Next 7,900 gallons	$0.53533 per 100 gallons	(C)
All over 9,400 gallons	$0.40241 per 100 gallons	(C)

VOLUMETRIC RATES:

Cost per CCF

First 2 CCF	$39.06
Next 10.667 CCF	$4.0043 per CCF
Over 12.667 CCF	$3.0100 per CCF

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY: Deron E. Allen
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY
LONE OAK UTILITY DISTRICT – O & M

TRA No. 19
Fourth Revised Sheet No. 4C-LO
Cancelling
Third Revision of Sheet No. 4C-LO

CLASSIFICATION OF SERVICE
COMMERCIAL

For all commercial customers of Lone Oak.

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Lone Oak General Water Service	
First 2,000 gallons	$ 53.69	(C)
All over 2,000 gallons	$ 6.4389 per 1,000 gallons	(C)

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Lone Oak General Water Service	
First 2,000 gallons	$ 53.69	(C)
All over 2,000 gallons	$ 0.64389 per 100 gallons	(C)

VOLUMETRIC RATES:

Cost per CCF

First 2.67 CCF	$ 53.69
All over 2.67 CCF	$ 4.8163 per CCF

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY: **Deron E. Allen**
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Twelfth Revision of Sheet No. 4-I
Cancelling
Eleventh Revision of Sheet No. 4-I

CLASSIFICATION OF SERVICE
INDUSTRIAL

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
5/8"	$ 37.16	(I)	$ 39.94	(I)	$ 39.94	(I)
3/4"	62.46	(I)	59.82	(I)	59.82	(I)
1"	103.85	(I)	99.51	(I)	99.51	(I)
1-1/2"	207.80	(I)	199.10	(I)	199.10	(I)
2"	332.45	(I)	318.53	(I)	318.53	(I)
3"	623.30	(I)	597.24	(I)	597.24	(I)
4"	1,038.90	(I)	995.43	(I)	995.43	(I)
6"	2,077.79	(I)	1,990.87	(I)	1,990.87	(I)
8"	3,324.43	(I)	3,185.32	(I)	3,185.32	(I)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
0-4 CCF/Mo.	$ 0.2462	(I)	$ 0.8798	(I)	$ 0.4348	(I)
4-65	3.9093	(I)	4.8256	(I)	4.1283	(I)
65-500	2.4569	(I)	3.4330	(I)	2.7356	(I)
500-5,000	1.7352	(I)	2.4001	(I)	1.9552	(I)
5,000-15,000	1.3257	(I)	1.9866	(I)	1.5416	(I)
Over 15,000	0.7886	(I)	1.4403	(I)	0.9953	(I)

(I) Increase

ISSUED: October 2, 2012

EFFECTIVE: November 1, 2012

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
First Revised Sheet No. 4-I1
Cancelling Original Sheet No. 4-I1

CLASSIFICATION OF SERVICE
INDUSTRIAL

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 3.0	$ 0.3291	$ 1.1762	$ 0.5813	(C)
3.0 – 48.6	5.2263	6.4513	5.5191	(C)
48.6 - 374	3.2846	4.5896	3.6572	(C)
374 – 3,740	2.3198	3.2087	2.6139	
3,740 – 11,200	1.7723	2.6559	2.0610	
Over 11,200	1.0543	1.9255	1.3306	

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 30	$ 0.03291	$ 0.11762	$ 0.05813	(C)
30 – 486	0.52263	0.64513	0.55191	(C)
486 – 3,740	0.32846	0.45896	0.36572	(C)
3,740 – 37,400	0.23198	0.32087	0.26139	
37,400– 112,000	0.17723	0.26559	0.20610	
Over 112,000	0.10543	0.19255	0.13306	

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013 EFFECTIVE: March 31, 2013

BY: Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Eleventh Revision of Sheet No. 4-O
Cancelling
Tenth Revision of Sheet No. 4-O

CLASSIFICATION OF SERVICE
OTHER PUBLIC AUTHORITY

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
5/8"	$ 16.33	(I)	$ 18.32	(I)	$ 18.30	(I)
3/4"	27.43	(I)	27.45	(I)	27.43	(I)
1"	45.63	(I)	45.64	(I)	45.68	(I)
1-1/2"	91.30	(I)	91.35	(I)	91.35	(I)
2"	146.07	(I)	146.07	(I)	146.08	(I)
3"	273.88	(I)	273.88	(I)	273.88	(I)
4"	456.48	(I)	456.48	(I)	456.48	(I)
6"	912.97	(I)	912.97	(I)	912.97	(I)
8"	1,460.71	(I)	1,460.71	(I)	1,460.71	(I)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
0-4 CCF/Mo.	$ 0.2517	(I)	$ 0.9383	(I)	$ 0.4623	(I)
4-65	3.9934	(I)	5.1440	(I)	4.4004	(I)
65-500	2.5088	(I)	3.6596	(I)	2.9163	(I)
500-5,000	1.8757	(I)	2.5585	(I)	2.0842	(I)
5,000-15,000	1.4338	(I)	2.1177	(I)	1.6434	(I)
Over 15,000	0.8514	(I)	1.5353	(I)	1.0610	(I)

(I) Increase

ISSUED: October 2, 2012 EFFECTIVE: November 1, 2012

BY: _____
Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
First Revised Sheet No. 4-O1
Cancelling Original Sheet No. 4-O1

CLASSIFICATION OF SERVICE
OTHER PUBLIC AUTHORITY

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 3.0	$ 0.3365	$1.2544	$ 0.6180	(C)
3.0 – 48.6	5.3388	6.8770	5.8829	(C)
48.6 - 374	3.3540	4.8925	3.8988	(C)
374 – 3,740	2.5076	3.4205	2.7864	
3,740 – 11,200	1.9168	2.8311	2.1971	
Over 11,200	1.1382	2.0525	1.4184	

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 30	$ 0.03365	$ 0.12544	$ 0.06180	(C)
30 – 486	0.53388	0.68770	0.58829	(C)
486 – 3,740	0.33540	0.48925	0.38988	(C)
3,740 – 37,400	0.25076	0.34205	0.27864	
37,400 – 112,000	0.19168	0.28311	0.21971	
Over 112,000	0.11382	0.20525	0.14184	

(C) Text Change that revises block for each rate

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY **TPUC No. 19**
JASPER HIGHLANDS **Original Sheet No. 4R-JH**

CLASSIFICATION OF SERVICE

APPLICABILITY

For all residential, commercial, and other public authority customers of Jasper Highlands development in Kimball, TN.

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Jasper Highlands General Water Service	
First 2,500 gallons	$52.15	(N)
Next 2,500 gallons	$1.31 per 100 gallons	(N)
Next 2,500 gallons	$1.17 per 100 gallons	(N)
Above 7,500 gallons	$1.04 per 100 gallons	(N)

(N) Indicates New rate

ISSUED: December 29, 2020 **EFFECTIVE: December 29, 2020**

BY: Grant A. Evitts

Grant Evitts, President
109 Wiehl Street
Chattanooga, Tennessee 37403

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Eleventh Revision of Sheet No. 4-S
Cancelling
Tenth Revision of Sheet No. 4-S

CLASSIFICATION OF SERVICE
SALES FOR RESALE

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Chattanooga General Water Service Tariff		Lookout Mountain Tariff		Lakeview Tariff	
5/8"	$ 14.14	(I)	$ 15.86	(I)	$ 15.86	(I)
3/4"	23.76	(I)	23.76	(I)	23.76	(I)
1"	39.52	(I)	39.52	(I)	39.52	(I)
1-1/2"	79.07	(I)	79.07	(I)	79.07	(I)
2"	126.46	(I)	126.46	(I)	126.46	(I)
3"	237.18	(I)	237.18	(I)	237.18	(I)
4"	395.34	(I)	395.34	(I)	395.34	(I)
6"	790.64	(I)	790.64	(I)	790.64	(I)
8"	1,265.00	(I)	1,265.00	(I)	1,265.00	(I)

VOLUMETRIC RATES:

Cost per CCF

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff
0-4 CCF/Mo.	$ .2330	$ .8680	$ .4290
4-65	3.6960	4.7610	4.0730
65-500	2.3220	3.3870	2.6990
500-5,000	1.7360	2.3680	1.9290
5,000-15,000	1.3270	1.9600	1.5210
Over 15,000	.7880	1.4210	.9820

(I) Increase

ISSUED: October 2, 2012

EFFECTIVE: November 1, 2012

BY: Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
First Revised Sheet No. 4-S1
Cancelling Original Sheet No. 4-S1

CLASSIFICATION OF SERVICE
SALE FOR RESALE

VOLUMETRIC RATES:

Cost per 1,000 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 3.0	$ .3115	$1.1604	$ .5735	(C)
3.0 – 48.6	4.9412	6.3650	5.4452	(C)
48.6 - 374	3.1043	4.5281	3.6083	(C)
374 – 3,740	2.3209	3.1658	2.5789	
3,740 – 11,200	1.7741	2.6203	2.0334	
Over 11,200	1.0535	1.8997	1.3128	

VOLUMETRIC RATES:

Cost per 100 Gallons

Monthly Use	Chattanooga General Water Service Tariff	Lookout Mountain Tariff	Lakeview Tariff	
0 – 30	$ .03115	$ .11604	$ .05735	(C)
30 – 486	.49412	.63650	.54452	(C)
486 – 3,740	.31043	.45281	.36083	(C)
3,740 – 37,400	.23209	.31658	.25789	
37,400 – 112,000	.17741	.26203	.20334	
Over 112,000	.10535	.18997	.13128	

ISSUED: March 1, 2013

EFFECTIVE: March 31, 2013

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Original Sheet No. 4-S2

CLASSIFICATION OF SERVICE
SALES FOR RESALE – SPECIAL CONTRACT

Schedule of Rates and Charges Available For:

Other entities that provide retail water service to customers and have contracted to purchase potable water under special contract pricing.

VOLUMETRIC RATES:

	Cost per CCF			
Monthly Use	Ft. Oglethorpe Tariff	Catoosa County Tariff	Walden's Ridge Utility District Tariff	Signal Mountain Utility District Tariff
All Usage	$1.0543 (D)	$1.2152 (I)	$1.218	$1.0344

(D) Decrease
(I) Increase

ISSUED: October 2, 2012 EFFECTIVE: November 1, 2012

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Eleventh Revision of Sheet No. 9
Canceling
Tenth Revision of Sheet No. 9

CLASSIFICATION OF SERVICE

PRIVATE FIRE SERVICE

Available For:

Private Fire Service in all territory served by the Company. Private Fire Service is rendered only after approval by the President or Vice President and General Manager of the Company of an "Application for Special Connection," and only in accordance with the terms and conditions as provided therein.

Rates

	Rate per Annum
Private Fire Service Connections:	
1" diameter	**$ 36.80** (I)
1-1/2" diameter	**83.01** (I)
2" diameter	**147.63** (I)
2-1/2" diameter	**225.12** (I)
3" diameter	**331.84** (I)
4" diameter	**664.53** (I)
6" diameter	**1,328.00** (I)
8" diameter	**2,658.23** (I)
10" diameter	**3,987.64** (I)
12" diameter	**5,317.30** (I)
Private Fire Hydrants other than those supplied by Private Fire Service Connections	**$1,266.87 (I)**

(I) Increase

ISSUED: **October 2, 2012** **EFFECTIVE: November 1, 2012**

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Fourth Revision of Sheet No. 11
Canceling
Third Revision of Sheet No. 11

CLASSIFICATION OF SERVICE

(C) ## MISCELLANEOUS AND OTHER FEES

Applicable For:

(C) Applicable to the cities of Chattanooga, East Ridge and Red Bank, Tennessee, the Cities of Rossville, City of Ridgeside, Lookout Mountain, unincorporated Hamilton County, Ft. Oglethorpe and Catoosa County, Georgia.

Availability of Service

(C) Available for billing and collecting services connected with sewer billing until October 31, 2012, unless the entity enters into a contract for water usage data by that date and then it may extended until December 31, 2012 only for those contracted entities.

Rates

Rates Per Bill $0.405

Activity Fee

(C) When the Company is requested to turn on and/or set a meter at a location where there is pre-existing Company service, a fee of $15.00 may be charged to cover the expense involved.

This fee shall not be applied to a landlord when the landlord requests continuation of service in his/her name for his/her rental property during an interim period between permanent tenants.

New Service Fee

(C) Any applicant for water service at a location at which there is no pre-existing Company service may be charged a fee of $25.00 to cover the expense of being added to the system. This fee includes the above mentioned activity fee.

(C) Change in Text

ISSUED: May 10, 2012

EFFECTIVE: June 11, 2012

BY:

Deron E. Allen
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Original Sheet No. 11-SWR

CLASSIFICATION OF SERVICE

(N) **SEWER BILLING DATA AND SERVICE DISCONNECTION**

(N) Available For:

(N) Any private or public entity that provides sewer collection and billing services based on water usage in all territory served by the Company.

(N) Availability of Service

(N) Available for sewer providers that have contracted with the Company to receive water usage data for such entity's own billing purposes. This rate will include only the provision of water usage data. Disconnection of water service requested by the entity for non-payment of sewer billing may be billed to the entity at TAW's approved disconnect/reconnect rate for each disconnection performed. Disconnection may occur even if the customer is current on all water service payments to the Company. Prior to such disconnection request, the sewer entity shall satisfy all notice requirements to the sewer customer.

(N) Rates

(N) Rates Per Meter Read $0.020

(N) Billing

(N) The billing shall be monthly. This rate will be applied at the billing date to the total number of meters read during the month for which usage data is to be provided. Any discontinued water connections during the month will be included in the billed number of meters. The rate will be applied for each meter even if there are multiple meters for a single customer, bill or account.

(N) The number of disconnections during the month at the request of the entity to be billed to the entity will be included in the monthly billing at the approved disconnect/reconnect rate even if customer has not yet been reconnected at the billing date.

(N) New Rate for New Service

ISSUED: May 10, 2012

EFFECTIVE: June 11, 2012

BY:

Deron E. Allen
PRESIDENT

1101 Broad Street
Chattanooga, Tennessee 37401

TENNESSEE-AMERICAN WATER COMPANY

TRA No. 19
Third Revision of Original Sheet No. 12
Cancelling
Second Revision of Original Sheet No. 12

CLASSIFICATION OF SERVICE

DISCONNECTION – RECONNECTION CHARGE

(C) When it becomes necessary to discontinue water service to any premises because of a violation of the Company's Rules and Regulations on account of non-payment of any bill for water service, a charge of fifteen dollars ($15.00) may be incurred to cover the expense involved.

(N) If a customer's water service is discontinued for non-payment of sewer service and such customer is a sewer customer of an entity that has contracted with the Company for disconnection within five (5) days of notification by the sewer entity, a charge of forty-eight dollars ($48.00) may be made to cover the expense involved.

In the event a customer's water service has been discontinued as described above, and said customer re-establishes services illegally in order to avoid payment of outstanding obligations due the Company, the Company will take steps to de-activate the service line to the customer. In order to re-activate the

(C) service in such circumstances, a charge of ninety-two dollars ($92.00) may be incurred to cover the expense of re-activating the service.

RETURNED CHECK CHARGE

When a bad check has been issued to Tennessee American Water Company for payment of any bill for water service, a charge of $20.00 will be made to cover expenses involved.

(N) New Text
(C) Change in Text

ISSUED: October 2, 2012

EFFECTIVE: November 1, 2012

BY:

Deron E. Allen
President

1101 Broad Street
Chattanooga, Tennessee 37401

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

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

2. The Percentage of Riders and Reconciliations

For the Riders defined in the tariffs:

QIIP	24.22%
EDI	1.91%
SEC	9.97%
Subtotal of all Capital Recovery Rider	36.10%
QIIP Annual Reconciliation Percentage	- 0.16% (D)
EDI Annual Reconciliation Percentage	0.90% (I)
SEC Annual Reconciliation Percentage	- 3.52% (D)
Subtotal of all Capital Recovery Riders	- 2.78% (D)
Total of Capital Recovery Riders and Reconciliation Percentages	33.32%
Offset to Capital Recovery Riders for TCJA savings	-4.32%
Offset to Capital Recovery Riders for TCJA Excess ADIT	-0.23%
PCOP	2.13%

(I) Indicates Increase
(D) Indicates Decrease

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-129. Revenue Reconciliation. Refer to the File <TAWC - Exhibit REV - 2 Revenue at Present and Proposed Rates.xlsx> included with the Company's filing. Provide a reconciliation of revenues between the "Test Period at Present Rates" and the amounts recorded on the Company's ledger by customer class (Residential, Commercial, etc.), and by territory (Chattanooga, Lookout Mountain, etc.), and by determinant type (customer charges, usage charges, riders, other). In addition, provide a narrative explanation for revenue variances greater than 1%.

Response:

The Company objects to this request on the grounds that it is overly broad, unduly burdensome and seeks information that is not available in that TAWC does not maintain general ledger data at the rate zone level for PCOP Rider Revenue. PCOP Rider revenues are posted to a different general ledger account, 25689900 as an Expense Recovery Rider and are recorded under the Company's four service territories. Subject to and without waiving the foregoing objections, please see TAW_R_CADDR1_129_062524_Attachment, which is being provided in excel format only. Please note that there is a reconciliation of revenues between the "Test Period at Present Rates" and the amounts recorded on the ledger.

There is one base revenue variance greater than 1% that is related to Private Fire Service. Test Year revenue under the Company's current rates is 2.7% higher than what was recorded in the general ledger. This is due to return of advance private fire service billings of $30,133 & net accrual/reversals for quarterly billings of $41,530. The remaining variance is $1,151 and is less than 1%.

There is one variance related to the Company's PCOP rider. This is due to an $8,680 expense recovery adjustment that occurred in March of 2023. Once the credit is accounted for, the remaining variance is $1.06 and is less than 1%.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-130. Reclassified Water Usage. Refer to the File <TAWC - Exhibit REV - 3 Revenue Forecast.xlsx> included with the Company's filing. Provide an analysis that restates the monthly usage for each customer class for the Company's Suck Creek, Whitwell-Inside City, Whitwell-Outside City, and Jasper Highlands territories into the usage steps that are used by Chattanooga, Lookout Mountain and Lakeview from January 2018 through December 2023.

Response:

Please see TAW_R_CADDR1_130_062524_Attachment (provided in excel format only) for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-131. Customer Aggregation. Refer to the File <TAWC - Exhibit REV - 3 Revenue Forecast.xlsx> included with the Company's filing. This spreadsheet provides the monthly forecasted bills for 2024 and 2025 for each customer class by geographic territory and by meter size. Provide the source and support for the 2024 and 2025 forecasted monthly number of bills for each customer class by month, geographic territory and by meter size.

Response:

The file <TAWC – Exhibit REV – 3 Revenue Forecast.xlsx> provides the monthly forecasted meter counts subject to a service charge. Please see the excel file labeled TAW_R_CADDR1_146_062524_Attachment 1 provided in response to TAW_R_CADDR1_146 for supporting calculations of the 2024 and 2025 forecasted number of meters.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-132. Customer Aggregation. Refer to the File <TAWC - Exhibit REV - 3 Revenue Forecast.xlsx> included with the Company's filing. This spreadsheet provides the historic monthly bills for 2023 for each customer class by geographic territory and by meter size. Provide the historic monthly number of bills for each customer class by month, geographic territory and by meter size from January 2018 to December 2022 in the same format as Exhibit REV-3.

Response:

File <TAWC – Exhibit REV – 3 Revenue Forecast.xlsx> provides the historic monthly meters subject to service charges for each customer class by geographic territory and by meter size. Please see TAW_CADDR1_132_062524_Attachment (provided in excel format only) for the historic number of meters for each customer class by month, geographic territory and by meter size from January 2018 to December 2022 in the same format as Exhibit REV-3.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-133. Usage Aggregation. Refer to the File <TAWC - Exhibit REV - 3 Revenue Forecast.xlsx> included with the Company's filing. This spreadsheet provides the monthly forecasted usage for 2024 and 2025 for each customer class by geographic territory and by usage billing step. Provide the source and support for the 2024 and 2025 forecasted monthly usage for each customer class by month, geographic territory and by usage billing step.

Response:

Please see TAW_R_CADDR1_146_062524_Attachment 1 provided in response to TAW_R_CADDR1_146 for supporting calculations of 2024 and 2025 forecasted monthly usage for each customer class by month, geographic territory and by usage billing step.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-134. Usage Aggregation. Refer to the File <TAWC - Exhibit REV - 3 Revenue Forecast.xlsx> included with the Company's filing. This spreadsheet provides the historic monthly usage for 2023 for each customer class by geographic territory and by usage billing step. Provide the historic monthly usage for each customer class by month, geographic territory and by usage billing step from January 2018 to December 2022 in the same format as Exhibit REV-3.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment (provided in excel format only), which is incorporated herein by reference, in response to TAW_R_CADDR1_132 for monthly usage by billing step for each customer class by month and geographic territory from January 2018 to December 2022 in the same format as Exhibit REV-3.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-135. 25 Largest Customers. Refer to the Minimum Filing Guidelines (1-86), Response to Q017 and the File <2024 TAWC MFG Q017_Attachment 1_CONFIDENTIAL.xls> and provide the following information:

a. Provide the contact name, title, phone number and email address of the individual at each company that is most familiar with their water consumption;
b. Provide all correspondence with these customers from January 2023 through the most recent date regarding their historical and projected water consumption or any changes to this consumption; and
c. Provide a copy of each customer's bill (all meter points) for December 2023.

Response:

a. Please see TAW_R_CADDR1_135_062524_Attachment 1 - CONFIDENTIAL.
b. There was no correspondence from January 2023 through the most recent date regarding their historical and projected water consumption or any changes to this consumption.
c. Please see TAW_R_CADDR1_135_062524_Attachment 2 - CONFIDENTIAL.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-136. Other Revenues. Refer to the File <TAWC - Exhibit REV – 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", included with the Company's filing. Specifically, refer to the test period billing determinants ("occurrences") of Other Operating Revenues included on this spreadsheet. Provide a reconciliation of the Test Period Other Operating Revenues ("Revenues") that are included on this spreadsheet and the amounts recorded on the Company's ledger. In addition, provide a narrative explanation for revenue variances greater than 1%.

Response:

Please refer to TAW_R_CADDR1_136_062524_Attachment for a comparison of test year forecasted revenue to the Company's ledger.

Tennessee American Water

TAW_R_CADDR1_136_062524_Attachment

Test Period Other Operating Revenue

Other Operating Revenue Type		Test Period Other Operating Revenue		General Ledger	Variance
Activity Fee	$	241,140	$	241,142	0%
New Service Fee	$	-	$	-	0%
Reconnection Fee					
Reconnection Fee	$	112,877			
Reconnection Fee Sewer	$	161,715			
Total Reconnection Fee	$	274,592	$	274,592	0.0%
NSF Charge	$	41,640	$	41,640	0.0%
Usage Data	$	17,932	$	17,975	-0.2%
Late Payment Charge	$	382,652	$	382,652	0.0%
Rent	$	216,998	$	216,998	0.0%
Misc Service	$	4,180	$	4,180	0.0%
OthRev WW-Misc Svc	$	1,036	$	1,036	0.0%
After Hours Fee	$	-	$	-	0.0%

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-137. Other Revenues. Refer to the File <TAWC - Exhibit REV – 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", included with the Company's filing. This spreadsheet provides the monthly forecasted determinants ("occurrences") for 2024 and 2025 for certain components of Other Operating Revenues. Provide the source and support for the 2024 and 2025 forecasted monthly billing determinants for the Other Operating Revenues components included on this spreadsheet.

Response:

Please refer to the following files provided in response to TAW_R_CADDR1_146 for support for the 2024 and 2025 forecasted monthly billing determinants, which are incorporated herein by reference.

TAW_R_CADDR1_146_062524_Attachment 2
TAW_R_CADDR1_146_062524_Attachment 3
TAW_R_CADDR1_146_062524_Attachment 4
TAW_R_CADDR1_146_062524_Attachment 5
TAW_R_CADDR1_146_062524_Attachment 8

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-138. Other Revenues. Refer to the File <TAWC - Exhibit REV – 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", included with the Company's filing. This spreadsheet provides the monthly historic determinants ("occurrences") for 2023 for certain components of Other Operating Revenues. Provide the historic monthly billing determinants for the Other Operating Revenues components included on this spreadsheet from January 2018 to December 2023 in the same format as Exhibit REV-3.

Response:

Please see the tab labeled "Other Operating Revenue" in TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the historic monthly billing determinants for the Other Operating Revenues (See Other Operating Revenue tab) components included on this spreadsheet from January 2018 to December 2023 in the same format as Exhibit REV-3.

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Responsible Witness: Heath Brooks

Question:

1-139. Other Revenues. Refer to the File <TAWC - Exhibit REV – 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", included with the Company's filing. Specifically, refer to the "Late Payment Charge" in the "Revenue" section of this spreadsheet and provide the following information:

a. Provide the source and support for the 2024 and 2025 forecasted monthly late payment charges included on this spreadsheet; and
b. Provide the Company's monthly billed revenue and late payment charges from January 2018 to December 2023.

Response:

a. Please see the "Other Operating Revenues" tab included in TAW_R_CADDR1_146_062524_Attachment 1 provided in response to TAW_R_CADDR1_146 for the supporting calculation of late payment charges.
b. Please see TAW_R_CADDR1_139_Attachment (provided in excel format only) for monthly billed revenue and late payment charges from January 2018 to December 2023.

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Responsible Witness: Heath Brooks

Question:

1-140. Other Revenues. Refer to the File <TAWC - Exhibit REV – 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", included with the Company's filing. Specifically, refer to the "Rent" in the "Revenue" section of this spreadsheet and provide the following information:

a. Provide the source and support for the 2024 and 2025 forecasted monthly rent included on this spreadsheet;
b. Provide a narrative of the source for this rental revenue as well as a copy of the lease agreements supporting the Company's projections for Rent from Water Property; and
c. Provide the monthly historic rental revenue from January 2018 to December 2023.

Response:

a. The source and support for the 2024 & 2025 forecasted monthly rental revenue is the 2023 general ledger activity. Please see TAW_R_CADDR1_146_062524_Attachment 7 – CONFIDENTIAL provided in response to TAW_R_CADDR1_146 for the breakdown by customer.
b. Please see TAW_R_CADDR1_140_062524_Attachment 1 – CONFIDENTIAL for the lease agreements supporting the Company's projections for Rent from Water Property. The source is 4 separate leases. Please see TAW_R_CADDR1_140_062524_Attachment 1 for the listing of the properties and customer names.
c. Please see TAW_R_CADDR1_140_062524_Attachment 2 for the monthly historic rental revenue from January 2018 to December 2023.

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TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Charles Rea

Question:

1-141. Weather Normalization. Refer to the file <TAWC - Exhibit CBR-3.xlsx>, Tab "Exhibit CBR-3", included with the Company's filing. This spreadsheet provides the weather normalization calculation for the residential customer class. Provide the source and support for the weather data (rainfall, heating degree days, and cooling degree days) included in Columns BJ, BM and BO of this spreadsheet.

Response:

See excel file TAW_R_CADDR1_141_062524_Attachment. Weather data is taken from the NOAA reporting site at Chattanooga Metropolitan Airport.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Charles Rea

Question:

1-142. Weather Normalization. Refer to the File <TAWC - Exhibit CBR-3.xlsx>, Tab "Exhibit CBR-3", included with the Company's filing. This spreadsheet provides the weather normalization calculation for the residential customer class. Admit or deny that the Company's model does not consider "normal" weather (based on a 30-year average or any other average time basis) as part of this calculation.

Response:

Normal weather for the residential model is defined to be the 10-year average of weather conditions in the service territory from January 2014 through December 2023. Weather data in the statistical model for residential usage is modeled as monthly deviations from the 10-year average, and these deviations are projected as zero for the forecast period.

TENNESSEE AMERICAN WATER COMPANY
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CONSUMER ADVOCATE DIVISION

Responsible Witness: Charles Rea

Question:

1-143. Weather Normalization. Refer to the File <TAWC - Exhibit CBR-3.xlsx>, Tab "Exhibit CBR-3", included with the Company's filing. This spreadsheet provides the weather normalization calculation for the residential customer class. Provide a narrative explanation of the "Billing Adjustments" included in "Column AB" of this spreadsheet.

Response:

Billing adjustments in Column AB are adjustments made to billed sales to correct for anomalies in monthly billing data that arise from unusual circumstances such as significant cancel/rebills, interruptions in meter reading schedules (not all meters being read in a month or meters being read twice in the same month), etc. that artificially affect monthly usage from month to month.

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TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Charles Rea

Question:

1-144. Weather Normalization. Refer to the File<TAWC - Exhibit CBR-4.xlsx>, Tab "Exhibit CBR-3", included with the Company's filing. This spreadsheet provides the weather normalization calculation for the commercial customer class. Provide a narrative explanation of the "Billing Adjustments" included in "Column AA" of this spreadsheet.

Response:

Billing adjustments in Column AA are adjustments made to billed sales to correct for anomalies in monthly billing data that arise from unusual circumstances such as significant cancel/rebills, interruptions in meter reading schedules (not all meters being read in a month or meters being read twice in the same month), etc. that artificially affect monthly usage from month to month.

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TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Charles Rea

Question:

1-145. Weather Normalization. Refer to the File <TAWC - Exhibit CBR-5>, Tab "Exhibit CBR-3", included with the Company's filing. This spreadsheet provides the weather normalization calculation for the public authority customer class. Provide a narrative explanation of the "Billing Adjustments" included in "Column AA" of this spreadsheet.

Response:

Billing adjustments in Column AA are adjustments made to billed sales to correct for anomalies in monthly billing data that arise from unusual circumstances such as significant cancel/rebills, interruptions in meter reading schedules (not all meters being read in a month or meters being read twice in the same month), etc. that artificially affect monthly usage from month to month.

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TENNESSEE PUBLIC UTILITY COMMISSION
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CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-146. Revenue Workpapers. Provide a copy of all revenue workpapers not included in the Company's filing or the Minimum Filing Requirements.

Response:

Please see the following attachments (provided in excel format only) that include support for revenue calculations.

Attachment		Description
TAW_R_CADDR1_146_062524_Attachment 1		Revenue Forecast - Formulas Intact
TAW_R_CADDR1_146_062524_Attachment 2		Activity Fee & New Service Fee
TAW_R_CADDR1_146_062524_Attachment 3		Reconnection Fees
TAW_R_CADDR1_146_062524_Attachment 4		NSF Charges
TAW_R_CADDR1_146_062524_Attachment 5		Usage Data
TAW_R_CADDR1_146_062524_Attachment 6		Miscellaneous Service Fees
TAW_R_CADDR1_146_062524_Attachment 7 CONFIDENTIAL		Rent
TAW_R_CADDR1_146_062524_Attachment 8		After Hours Activity

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Responsible Witness: Dominic DeGrazia

Question:

1-147. Plant in Service. Provide an analysis that shows the monthly plant in service by plant account and by geographic territory consisting of the beginning balance, plant additions-regular, plant additions-investment projects, retirements, cost of removal, account transfers, and other adjustments from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_147_062524_Attachment being provided in excel format only due to large number of pages.

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Responsible Witness: Dominic DeGrazia

Question:

1-148. Corporate Plant in Service. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB2 UPIS Balances" (Petitioner's Exhibit RB-2-UPIS-DD), included with the Company's filing. Specifically, refer to line number 176 of this spreadsheet which states "Chattanooga Total UPIS includes 2601 Corporate". Provide the following information related to the "2601 Corporate" monthly amounts:

a. Provide the monthly amounts by utility account and by geographic territory;
b. Provide the source and support of these monthly amounts included in Plant in Service from January 2024 through December 2025; and
c. Provide a narrative description of the corporate investment that is included in Tennessee Plant in Service along with the methodology for allocating these costs to Tennessee.

Response:

a. Please see TAW_R_CADDR1_148_062524_Attachment 1. The attachment reflects updated forecasted capital expenditures in account 340300 for the period January 2024 through 2025. This update will be addressed in the Company's Rebuttal Testimony filing.

b. Plant in Service amounts from January 2024 through December 2025 are based on the forecasted capital expenditures in account 340300 and In-service dates of the projects listed below shown in the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab “InService Act & Capex” included in the Company’s filing.

Project #	Project Title	Utility Plant Account	Inservice Lag Month Inservice Date
T26-01-24x	Enterprise Solutions 2024	340300	6/30/2024
T26-01-24x1	Enterprise Solutions 2024	340300	12/31/2024
T26-01-25	Enterprise Solutions 2025	340300	6/30/2025
T26-01-25x	Enterprise Solutions 2025	340300	12/31/2025
T26-01-26	Enterprise Solutions 2026_x	340300	12/31/2026

c. The forecasted projects included in the “Corporate” district represent Enterprise Solutions projects. Enterprise Solutions investments include the Company's investment in technology projects that are completed on an enterprise-wide basis for the benefit of all of American Water’s operating utilities (including Tennessee-American) and are comprised of investments that upgrade and enhance our foundational technology, as well as customer facing platforms, among others, to continue to provide safe, reliable and efficient service to customers. These costs are allocated to TAWC according to its representative share of customer count among all of American Water’s regulated operating subsidiaries.

					Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
				Total UPIS	**$ 5,161,041**	**$ 5,161,041**	**$ 5,161,041**	**$ 5,400,577**	**$ 5,411,429**	**$ 5,417,836**	**$ 5,431,198**	**$ 5,509,504**	**$ 5,527,868**	**$ 5,527,868**	**$ 5,616,558**	**$ 5,654,495**	**$ 6,713,481**
Line Number	**District #**	**District Name**	**Account Description**	**Utility Plant Account**	**UPIS Balance Dec-23**	**Jan-24**	**Feb-24**	**Mar-24**	**Apr-24**	**May-24**	**Jun-24**	**Jul-24**	**Aug-24**	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**
1	2601	Corporate	304500-Struct & Imp-General	304500	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087
2	2601	Corporate	340100-Office Furniture & Equip	340100	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808
3	2601	Corporate	340200-Comp & Periph Equip	340200	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127
4	2601	Corporate	340220-Comp & Periph Personal	340220	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973
5	2601	Corporate	340300-Computer Software	340300	3,959,203	3,959,203	3,959,203	4,198,739	4,209,591	4,215,998	4,229,360	4,307,666	4,326,030	4,326,030	4,414,720	4,452,657	5,511,643
6	2601	Corporate	340330-Comp Software Other	340330	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024
7	2601	Corporate	346100-Comm Equip Non-Telephone	346100	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691
8	2601	Corporate	346200-Comm Equip Telephone	346200	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654
9	2601	Corporate	347000-Misc Equipment	347000	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475
10				**Corporate Total UPIS:**	**$ 5,161,041**	**$ 5,161,041**	**$ 5,161,041**	**$ 5,400,577**	**$ 5,411,429**	**$ 5,417,836**	**$ 5,431,198**	**$ 5,509,504**	**$ 5,527,868**	**$ 5,527,868**	**$ 5,616,558**	**$ 5,654,495**	**$ 6,713,481**

					Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25
				Total UPIS	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 8,443,599**	**$ 8,511,547**	**$ 8,579,495**	**$ 8,647,443**	**$ 8,715,391**	**$ 9,619,091**
Line Number	**District #**	**District Name**	**Account Description**	**Utility Plant Account**												
1	2601	Corporate	304500-Struct & Imp-General	304500	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087	$ 91,087
2	2601	Corporate	340100-Office Furniture & Equip	340100	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808	38,808
3	2601	Corporate	340200-Comp & Periph Equip	340200	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127	803,127
4	2601	Corporate	340220-Comp & Periph Personal	340220	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973	26,973
5	2601	Corporate	340300-Computer Software	340300	5,511,643	5,511,643	5,511,643	5,511,643	5,511,643	5,511,643	7,241,761	7,309,709	7,377,657	7,445,605	7,513,553	8,417,253
6	2601	Corporate	340330-Comp Software Other	340330	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024	117,024
7	2601	Corporate	346100-Comm Equip Non-Telephone	346100	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691	106,691
8	2601	Corporate	346200-Comm Equip Telephone	346200	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654	12,654
9	2601	Corporate	347000-Misc Equipment	347000	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475	5,475
10			**Corporate Total UPIS:**		**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 6,713,481**	**$ 8,443,599**	**$ 8,511,547**	**$ 8,579,495**	**$ 8,647,443**	**$ 8,715,391**	**$ 9,619,091**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-149. Test Period Plant Balances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx> included with the Company's filing. Provide the source and support for the "UPIS Balance Dec-23" amounts included in Column F of this spreadsheet by geographic territory and by utility plant account.

Response:

Please refer to TAW_R_CADDR1_149_062524_Attachment.

Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-GA-Network	42,799	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-GA-Network	427,198	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-GA-Network	69,531	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-GA-Network	7,067	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-GA-Network	5,633	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-GA-Network	37,108	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-GA-Network	29,136	2602 Chattanooga-Catoosa County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-GA-Network	15,243	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-GA-Network	26,271	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-GA-Network	5,616	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-GA-Network	6,117	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-GA-Network	1,806	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-GA-Network	707	2602 Chattanooga-City of Fort Oglethorpe, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-GA-Network	456,544	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-GA-Network	779,400	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-GA-Network	49,745	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-GA-Network	178,925	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-GA-Network	17,808	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-GA-Network	123,085	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-GA-Network	395,535	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-GA-Network	79,464	2602 Chattanooga-City of Rossville, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-GA-Network	46,025	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-GA-Network	69,599	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-GA-Network	249	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-GA-Network	3,488	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-GA-Network	701	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-GA-Network	22,458	2602 Chattanooga-Dade County, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-GA-Network	33,921	2602 Chattanooga-Ft. Oglethorpe Vault-no pumping units	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-GA-Network	28,257	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-GA-Network	343,132	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-GA-Network	47,091	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-GA-Network	267	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-GA-Network	16,091	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-GA-Network	27,015	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-GA-Network	22,803	2602 Chattanooga-Town of Lookout Mountain, GA ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-GA-Specific	81,773	2602 Chattanooga-Mission Ridge Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-GA-Specific	15,391	2602 Chattanooga-Mission Ridge Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-GA-Specific	9,011	2602 Chattanooga-Rossville Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-GA-Specific	17,546	2602 Chattanooga-Rossville Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-GA-Specific	50,251	2602 Chattanooga-Rossville Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-GA-Specific	13,283	2602 Chattanooga-Rossville Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-GA-Specific	8,745	2602-TNCH-SMRTK-South Mission Ridge Tank Site	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-GA-Specific	80,427	2602-TNCH-SMRTK-South Mission Ridge Tank Site	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-GA-Specific	58,489	2602-TNCH-SMRTK-South Mission Ridge Tank Site	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-GA-Specific	19,750	2602-TNCH-SMRTK-South Mission Ridge Tank Site	2602	Chattanooga
1026-Tennessee American Water Co	339200-Other P/E-Supply	Tennessee Water Comb-TN-Intang	222,421	2602 TN-Chattanooga Intangibles	2602	Chattanooga
1026-Tennessee American Water Co	339600-Other P/E-CPS	Tennessee Water Comb-TN-Intang	1,277,810	2602 TN-Chattanooga Intangibles	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Intang	414,660	2602 TN-Chattanooga Intangibles	2602	Chattanooga
1026-Tennessee American Water Co	339600-Other P/E-CPS	Tennessee Water Comb-TN-Intang	141,797	2605 TN-Sequatchie Valley Intangibles	2605	Sequatchie
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Network	741	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	1,499,778	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	11,876,898	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	41,035,232	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	9,600,737	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331400-TD Mains 18in & Grtr	Tennessee Water Comb-TN-Network	4,909,010	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	12,409,165	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	3,141,806	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	5,638,542	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334130-Meters Other	Tennessee Water Comb-TN-Network	162,809	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334131-Meter Reading Units	Tennessee Water Comb-TN-Network	77,310	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	13,326,173	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	5,551,977	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Network	4,056	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Network	343,904	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Network	83,695	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	205,779	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	1,535,606	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	2,864,883	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	3,184,154	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	1,139,223	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	731,516	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	204,519	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	1,459,293	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	673,050	2602 Chattanooga-City of East Ridge, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	625,195	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	2,069,212	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	125,638	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	635,652	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	346,818	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	114,035	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	987,878	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	245,532	2602 Chattanooga-City of Red Bank, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	618	2602 Chattanooga-City of Ridgeside, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	35,561	2602 Chattanooga-City of Ridgeside, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	634	2602 Chattanooga-City of Ridgeside, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	5,493	2602 Chattanooga-City of Ridgeside, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	1,000	2602 Chattanooga-City of Ridgeside, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	468,223	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	2,658,208	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	798,934	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	339,551	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	10,351,785	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	829,011	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	727,082	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	5,476	2602 Chattanooga-Hamilton County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	4,867	2602 Chattanooga-Marion County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	1,089,806	2602 Chattanooga-Marion County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	15,145	2602 Chattanooga-Marion County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	4,404	2602 Chattanooga-Marion County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	16,807	2602 Chattanooga-Marion County, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	220,413	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	496,307	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	1,355,399	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	212,388	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	186,705	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	121,860	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	351,791	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	85,105	2602 Chattanooga-Town of Lookout Mountain, TN ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Network	56,684	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Network	440,186	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	309000-Supply Mains	Tennessee Water Comb-TN-Network	100,012	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	1,746,053	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	3,442,349	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	58,891,549	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	29,503,572	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga

Tennessee American Water Company
Docket No. 24-000032
UPIS Balance Dec-23

TAW_R_CADDR1_149_062524_Attachment

Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	331400-TD Mains 18in & Grtr	Tennessee Water Comb-TN-Network	651,994	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	17,957,174	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	1,917,913	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	9,173	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	334131-Meter Reading Units	Tennessee Water Comb-TN-Network	4,319	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	8,478,763	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	6,996,786	2602 TN-Chattanooga Not Classified (Network)	2602	Chattanooga
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	160,062	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	57,255	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	242,059	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	5,605	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	109,855	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	22,797	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	34,453	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	334131-Meter Reading Units	Tennessee Water Comb-TN-Network	2,224	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	10,658	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	1,868	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	33,378	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Network	26,369	2603 Suck Creek-Marion County, TN ALL NETWORK ASSETS	2603	Suck Creek
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	8	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	155,784	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	895,655	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	3,164	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	125,708	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	59,177	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	1,980	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	50,232	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	8,877	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	96,838	2605 City of Crossroads All Network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	160,675	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	202,143	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	1,357,936	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Network	1,142,107	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	248,703	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	67,972	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	261	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	52,608	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	15,155	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	141,827	2605 City of Whitwell All network assets	2605	Sequatchie
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	475,280	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	906,552	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	418,113	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	327,571	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	11,648	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	334131-Meter Reading Units	Tennessee Water Comb-TN-Network	12,278	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	135,242	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	53,556	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	48,087	2605 Marion Count Network	2605	Sequatchie
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	(821)	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	132,169	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	759,815	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	95,770	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	418,747	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334110-Meters Bronze Case	Tennessee Water Comb-TN-Network	131	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	38,147	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	3,296	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	62,250	2605 Sequatchie County All network Assets	2605	Sequatchie
1026-Tennessee American Water Co	331001-TD Mains Not Classified	Tennessee Water Comb-TN-Network	5,214,227	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	331100-TD Mains 4in & Less	Tennessee Water Comb-TN-Network	163,281	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	331200-TD Mains 6in to 8in	Tennessee Water Comb-TN-Network	1,408,455	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	333000-Services	Tennessee Water Comb-TN-Network	215,958	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Network	176,332	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	334200-Meter Installations	Tennessee Water Comb-TN-Network	56,680	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	334300-Meter Vaults	Tennessee Water Comb-TN-Network	11,377	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	335000-Hydrants	Tennessee Water Comb-TN-Network	172,489	2606 Jasper Highland Network	2606	Jasper
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	91,087	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	38,808	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	803,127	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	26,973	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	3,605,506	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340330-Comp Software Other	Tennessee Water Comb-TN-Specific	117,024	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	106,691	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	346200-Comm Equip Telephone	Tennessee Water Comb-TN-Specific	12,654	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,475	2601 Tennessee Corporate Office	2601	Corporate
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	386,575	2601 TN Corp Operational Excellence	2601	Corporate
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	39,662	2602 - TNCH-JENKI - JENKINS ROAD TANK SITE	2602	Chattanooga
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	1,719,224	2602 - TNCH-JENKI - JENKINS ROAD TANK SITE	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	20,031	2602 - TNCH-JENKI - JENKINS ROAD TANK SITE	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	1,271,130	2602 Chatt TN Corp Customer Experience	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	308,969	2602 Chatt TN Corp Digital Finance	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	111,902	2602 Chatt TN Corp Digital Security	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	623,595	2602 Chatt TN Corp Employee	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	533,615	2602 Chatt TN Corp License	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	2,432,919	2602 Chatt TN Corp Operational Excellence	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	1,965,165	2602 Chatt TN Corp Platform	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	48,911	2602 Chatt TN Corp Safety	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	14,033	2602 Chattanooga-Cameron Hill Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	1,066	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	303500-Land & Land Rights-T&D	Tennessee Water Comb-TN-Specific	24,530	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	10,219	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	303502-Land & Land Rights-T&D ROW	Tennessee Water Comb-TN-Specific	128,247	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	303600-Land & Land Rights-General	Tennessee Water Comb-TN-Specific	25,022	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	2,920,011	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	4,919,360	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304301-Struct & Imp-Treat-Dpr Paint	Tennessee Water Comb-TN-Specific	175,831	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	13,975	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	1,130,555	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	6,370	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304700-Struct & Imp-Store,Shop,Gar	Tennessee Water Comb-TN-Specific	105,378	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	304800-Struct & Imp-Misc	Tennessee Water Comb-TN-Specific	519,353	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	200,329	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	187,024	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	3,324,233	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	311300-Pump Eqp Diesel	Tennessee Water Comb-TN-Specific	68,506	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	174,703	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	44,700	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	15,962,367	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	320200-WT Equip Filter Media	Tennessee Water Comb-TN-Specific	(2,723)	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	1,650,401	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	1,158,304	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	146,153	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	330400-Clearwell	Tennessee Water Comb-TN-Specific	680,784	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Specific	443	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	339600-Other P/E-CPS	Tennessee Water Comb-TN-Specific	144,499	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	18,874	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga

Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	40,331	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	4,146	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	294,147	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	620,233	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340310-Comp Software Mainframe	Tennessee Water Comb-TN-Specific	6,986	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340320-Comp Software Personal	Tennessee Water Comb-TN-Specific	1,179	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340330-Comp Software Other	Tennessee Water Comb-TN-Specific	14,222	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	340400-Data Handling Equipment	Tennessee Water Comb-TN-Specific	7,642	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	158,126	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Specific	269,367	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	168,522	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	69,192	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	70,107	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	13,288	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	6,613	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	19,007	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	348000-Other Tangible Property	Tennessee Water Comb-TN-Specific	4,918	2602 Chattanooga-Citico Dewatering Facility	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	30,696	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	303400-Land & Land Rights-Treatment	Tennessee Water Comb-TN-Specific	18,009	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	528,069	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	373,577	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	14,375,388	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	1,028,615	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	352,518	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	22,386	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304800-Struct & Imp-Misc	Tennessee Water Comb-TN-Specific	52,586	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	583,817	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	309000-Supply Mains	Tennessee Water Comb-TN-Specific	13,996	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	519,152	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	90,679	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	3,966,642	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	1,551,157	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	7,894,982	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	320200-WT Equip Filter Media	Tennessee Water Comb-TN-Specific	692,139	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	125,209	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	330300-Below Ground Tanks	Tennessee Water Comb-TN-Specific	18,648	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	25,181	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	138,335	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	166,174	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	18,715	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	530,780	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	340330-Comp Software Other	Tennessee Water Comb-TN-Specific	12,309	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	808,051	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Specific	46,609	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	135,498	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	10,186	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	120,584	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	24,781	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	41,485	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	34,250	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	749,486	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	241,588	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	348000-Other Tangible Property	Tennessee Water Comb-TN-Specific	12,858	2602 Chattanooga-Citico Pumping Station	2602	Chattanooga
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	7,322,498	2602 Chattanooga-Clear Water Basin #2	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	12,411	2602 Chattanooga-Clear Water Basin #2	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	882,262	2602 Chattanooga-Clear Water Basin #2	2602	Chattanooga
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	16,342	2602 Chattanooga-Clear Water Basin #3	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	1,402,357	2602 Chattanooga-Clear Water Basin #3	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	17,832	2602 Chattanooga-Crestview Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	487,030	2602 Chattanooga-Crestview Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	154	2602 Chattanooga-Crestwood Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	3,265	2602 Chattanooga-Crestwood Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	2,322	2602 Chattanooga-Crestwood Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	6,148	2602 Chattanooga-Crestwood Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	3,704	2602 Chattanooga-Cumberland Road Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	175,107	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	54,116	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	125,084	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	91,817	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	38,945	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304700-Struct & Imp-Store,Shop,Gar	Tennessee Water Comb-TN-Specific	133,067	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	8,252	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	252,795	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340210-Comp & Periph Mainframe	Tennessee Water Comb-TN-Specific	48,755	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	25,537	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	126,384	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340240-Comp & Periph Capital Lease	Tennessee Water Comb-TN-Specific	22,168	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	234,434	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340310-Comp Software Mainframe	Tennessee Water Comb-TN-Specific	11,466	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	340320-Comp Software Personal	Tennessee Water Comb-TN-Specific	11,565	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	2,450,315	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Specific	2,208,101	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	174,336	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	592,890	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	647,341	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	860	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	113,817	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	151,101	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	13,678	2602 Chattanooga-Distribution Center	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	15,555	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	19,900	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	200,763	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	311300-Pump Eqp Diesel	Tennessee Water Comb-TN-Specific	573	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	475,843	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	2,072	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	73,897	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	4,289	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	17,985	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,053	2602 Chattanooga-E. Ridge/M. Ridge Stations	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	347,332	2602 Chattanooga-East Brainerd Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	1,210	2602 Chattanooga-East Brainerd Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	12,728	2602 Chattanooga-East Brainerd Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	6,533	2602 Chattanooga-East Brainerd Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	55,763	2602 Chattanooga-East Brainerd Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	291,800	2602 Chattanooga-East Brainerd Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	90,599	2602 Chattanooga-East Brainerd Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	1,734	2602 Chattanooga-East Ridge Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	2,065	2602 Chattanooga-East Ridge Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	25,679	2602 Chattanooga-East Ridge Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,699	2602 Chattanooga-East Ridge Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	25,232	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	557,182	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	251,413	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	25,376	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	119,954	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga

Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	6,861	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,776	2602 Chattanooga-Elder Mountain Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	598	2602 Chattanooga-Elder Mountain Tank	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	52,238	2602 Chattanooga-Elder Mountain Tank	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	2,206	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	5,552	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	87,613	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	19,814	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,697	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,053	2602 Chattanooga-Elmendorf Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	143,585	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	6,403	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	3,490,933	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304301-Struct & Imp-Treat-Dpr Paint	Tennessee Water Comb-TN-Specific	1,250,689	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304310-Struct & Imp-Treatment-Handl	Tennessee Water Comb-TN-Specific	82,442	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	115,281	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	7,517	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304800-Struct & Imp-Misc	Tennessee Water Comb-TN-Specific	7,432	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	15,385	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	7,991	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	233,036	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	27,853	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	4,612,387	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	320200-WT Equip Filter Media	Tennessee Water Comb-TN-Specific	2,042,285	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	567,867	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	1,480,335	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	1,662,266	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	331300-TD Mains 10in to 16in	Tennessee Water Comb-TN-Specific	6,031	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Specific	2,975	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	8,904	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	83,390	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	141,605	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	17,547	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	40,816	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	21,580	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	175,684	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	253,913	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	461,277	2602 Chattanooga-Filter Plant /Chemical Building	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	10,070	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	212,942	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	318,833	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	80,653	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	3,274	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	15,126	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,053	2602 Chattanooga-Hill City Station	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	5,465	2602 Chattanooga-Hill Pointe Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	31,722	2602 Chattanooga-Hill Pointe Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	38,172	2602 Chattanooga-Hill Pointe Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	22,181	2602 Chattanooga-Hill Pointe Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	3,050	2602 Chattanooga-Hurricane Creek Booster Sta-INACTIVE	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	1,720	2602 Chattanooga-Kellys Ferry Tank-REPLACED by Lookout Valley Elevated	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	15,263	2602 Chattanooga-Lookout Mountain Standpipes #2 & #3	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	41,056	2602 Chattanooga-Lookout Mountain Standpipes #2 & #3	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	439,127	2602 Chattanooga-Lookout Mountain Standpipes #2 & #3	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	19,082	2602 Chattanooga-Lookout Mountain Standpipes #2 & #3	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	2,398,349	2602 Chattanooga-Lookout Valley Elevated Tank	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	754	2602 Chattanooga-Lookout Valley Elevated Tank	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	19,564	2602 Chattanooga-Lookout Valley Elevated Tank	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	6,721	2602 Chattanooga-Maple Hill Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	104,917	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	2,940	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	60,296	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	142,944	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	13,006	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	1,527,523	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Specific	53,471	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	247,219	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	4,946	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	32,397	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	4,048	2602 Chattanooga-Meter Service Center	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	2,000	2602 Chattanooga-Minnekahda Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	459,671	2602 Chattanooga-Minnekahda Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	4,322	2602 Chattanooga-Minnekahda Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	53,834	2602 Chattanooga-Minnekahda Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,697	2602 Chattanooga-Mission Ridge Tank #2	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	9,956	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	9,086	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	304301-Struct & Imp-Treat-Dpr Paint	Tennessee Water Comb-TN-Specific	167,740	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	45,273	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	2,118,882	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	308,321	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	20,074	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,697	2602 Chattanooga-Missionary Ridge Reservoirs (Triple Tanks)	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	1,274	2602 Chattanooga-Missionary Ridge Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	304301-Struct & Imp-Treat-Dpr Paint	Tennessee Water Comb-TN-Specific	550,394	2602 Chattanooga-Missionary Ridge Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	800,676	2602 Chattanooga-Missionary Ridge Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	9,177	2602 Chattanooga-Mountain Creek Road Tank	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,697	2602 Chattanooga-Mountain Creek Road Tank	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	23,003	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	15,926	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	55,544	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	5,297	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	222,006	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311300-Pump Eqp Diesel	Tennessee Water Comb-TN-Specific	23,858	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	162,633	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	555,509	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	17,985	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	10,003	2602 Chattanooga-New York Ave Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	21,845	2602 Chattanooga-North End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	303600-Land & Land Rights-General	Tennessee Water Comb-TN-Specific	896,090	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	12,431	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	100,839	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	1,444,468	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	309000-Supply Mains	Tennessee Water Comb-TN-Specific	1,344,911	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	76,177	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	671,107	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	404,285	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	115,784	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	849,673	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340320-Comp Software Personal	Tennessee Water Comb-TN-Specific	1,249	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	340330-Comp Software Other	Tennessee Water Comb-TN-Specific	692,146	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	681,911	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	341300-Trans Equip Autos	Tennessee Water Comb-TN-Specific	73,764	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	1,240	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	367,206	2602 Chattanooga-Office Complex	2602	Chattanooga

Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	186,097	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	1,954	2602 Chattanooga-Office Complex	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	572,302	2602 Chattanooga-Panorama Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	88,376	2602 Chattanooga-Panorama Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	11,860	2602 Chattanooga-Panorama Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	27,346	2602 Chattanooga-Panorama Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	15,196	2602 Chattanooga-Panorama Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	5,981	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	2,544	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	38,845	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	11,176	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	22,921	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	7,588	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	10,471	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,053	2602 Chattanooga-Red Bank Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	1,428	2602 Chattanooga-Red Bank Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	275,662	2602 Chattanooga-Red Bank Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	89,380	2602 Chattanooga-River Gorge Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	804,422	2602 Chattanooga-River Gorge Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	893,802	2602 Chattanooga-River Gorge Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	12,209	2602 Chattanooga-Rolling Acres Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	2,100	2602 Chattanooga-Rolling Acres Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	12,447	2602 Chattanooga-Rolling Acres Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	248	2602 Chattanooga-Ryall Springs Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	9,839	2602 Chattanooga-Ryall Springs Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	16,081	2602 Chattanooga-Ryall Springs Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	500	2602 Chattanooga-Ryall Springs Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	12,836	2602 Chattanooga-Ryall Springs Booster Station	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	675	2602 Chattanooga-Ryall Springs Tank	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	6,973	2602 Chattanooga-Ryall Springs Tank	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	1,655,652	2602 Chattanooga-Ryall Springs Tank	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,180	2602 Chattanooga-Ryall Springs Tank	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	6,261	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	14,273	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	10,449	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	113,947	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	743,335	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	294,181	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	3,894	2602 Chattanooga-South End Reservoir	2602	Chattanooga
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	10,977	2602 Chattanooga-South Mission Ridge Standpipe	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	3,290	2602 Chattanooga-St. Elmo Standpipes	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	405,808	2602 Chattanooga-St. Elmo Standpipes	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	67,676	2602 Chattanooga-St. Elmo Standpipes	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	7,847	2602 Chattanooga-St. Elmo Standpipes	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	5,101	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	303500-Land & Land Rights-T&D	Tennessee Water Comb-TN-Specific	30,919	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	12,859	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	303502-Land & Land Rights-T&D ROW	Tennessee Water Comb-TN-Specific	4,048	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	5,535	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	11,724	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	310000-Power Generation Equip	Tennessee Water Comb-TN-Specific	14,457	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	20,950	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	112,526	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	39,732	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	5,053	2602 Chattanooga-St. Elmo/Lookout Mountain Stations	2602	Chattanooga
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	204	2602 Chattanooga-Stuart Heights Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	349,718	2602 Chattanooga-Stuart Heights Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	63,585	2602 Chattanooga-Stuart Heights Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	2,569	2602 Chattanooga-Stuart Heights Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	227,091	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	303600-Land & Land Rights-General	Tennessee Water Comb-TN-Specific	1,740,769	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	22,772	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	339600-Other P/E-CPS	Tennessee Water Comb-TN-Specific	16,355	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	26,418	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	352,947	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	623,495	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	340315-Comp Software Spec Depr Rat	Tennessee Water Comb-TN-Specific	122,088	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	340330-Comp Software Other	Tennessee Water Comb-TN-Specific	10,616	2602 Chattanooga-Tennessee Corporate	2602	Chattanooga
1026-Tennessee American Water Co	303501-Land-T&D	Tennessee Water Comb-TN-Specific	15,710	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	33,526	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	2,944	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	44,106	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	330003-Tank Repainting	Tennessee Water Comb-TN-Specific	287,535	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	18,078	2602 Chattanooga-White Oak Tank	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	203,238	2602 Chattanooga-Windridge Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	997	2602 Chattanooga-Windridge Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	2,729	2602 Chattanooga-Windridge Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	11,180	2602 Chattanooga-Windridge Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	7,920	2602 Chattanooga-Windy Hill Booster Sta	2602	Chattanooga
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	5,001	2602 Lookout Mountain Bridge	2602	Chattanooga
1026-Tennessee American Water Co	304600-Struct & Imp-Offices	Tennessee Water Comb-TN-Specific	624,759	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	3,042	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	14,750	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	12,631	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	30,811	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	29,883	2602 TN-Chattanooga Not Classified (Specific)	2602	Chattanooga
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	20,271	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	165,485	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	3,628	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	238,916	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	(1,988)	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	3,123	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	15,416	2603 Suck Creek-Suck Creek 0.200 MG Elevated Tank	2603	Suck Creek
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	285,110	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	50,970	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	304800-Struct & Imp-Misc	Tennessee Water Comb-TN-Specific	9,216	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	42,185	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	5,350	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	121,809	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	365,920	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	320200-WT Equip Filter Media	Tennessee Water Comb-TN-Specific	10,898	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	4,275	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	59,042	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	1,062	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	6,896	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	40,571	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	3,715	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	2,006	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	14,524	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	9,292	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	37,590	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	39,696	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	346200-Comm Equip Telephone	Tennessee Water Comb-TN-Specific	1,970	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	32,418	2603 Suck Creek-Suck Creek Pumping and Treatment Facility	2603	Suck Creek
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	1,440	2603 TN-Suck Creek (SCUD) Not Classified (Specific)	2603	Suck Creek

Tennessee American Water Company
Docket No. 24-000032
UPIS Balance Dec-23

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Company	Account Description	Description	Amount	Asset_Location	District Number	District Name
1026-Tennessee American Water Co	303500-Land & Land Rights-T&D	Tennessee Water Comb-TN-Specific	28,631	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	1,120	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	7,433	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	15,291	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	5,108	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	3,839	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	27,760	2605 Crossroads Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	40,053	2605 HArdees Booster station	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	5,205	2605 HArdees Booster station	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	27,760	2605 HArdees Booster station	2605	Sequatchie
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	15,255	2605 Herky Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	12,978	2605 Herky Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	4,064	2605 Incline Booster Station	2605	Sequatchie
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	11,500	2605 Incline Booster Station	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	5,205	2605 Incline Booster Station	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	27,573	2605 Incline Booster Station	2605	Sequatchie
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	1,522	2605 Incline Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	1,281	2605 Incline Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	258,345	2605 Incline Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	4,684	2605 Incline Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	31,230	2605 Incline Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	44,000	2605 Ketner Cove Tank	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	4,684	2605 Ketner Cove Tank	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	23,945	2605 Ketner Cove Tank	2605	Sequatchie
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	3,050	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	303500-Land & Land Rights-T&D	Tennessee Water Comb-TN-Specific	2,085	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	35,017	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	4,846	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	6,346	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	89,674	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	26,799	2605 Red Hill Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	58,596	2605 Red Hill Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	5,300	2605 Red Hill Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	234,540	2605 Red Hill Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	8,830	2605 Red Hill Storage tank	2605	Sequatchie
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	11,372	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	75,414	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	5,333	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	330000-Dist Reservoirs & Standpipes	Tennessee Water Comb-TN-Specific	18,566	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	40,264	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	5,205	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	31,631	2605 Tanya Lynn Storage Tank	2605	Sequatchie
1026-Tennessee American Water Co	303300-Land & Land Rights-Pumping	Tennessee Water Comb-TN-Specific	5,461	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	303500-Land & Land Rights-T&D	Tennessee Water Comb-TN-Specific	59,600	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304100-Struct & Imp-Supply	Tennessee Water Comb-TN-Specific	2,035,998	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	1,225,816	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304300-Struct & Imp-Treatment	Tennessee Water Comb-TN-Specific	170,529	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304400-Struct & Imp-T&D	Tennessee Water Comb-TN-Specific	25,260	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	132,406	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	1,747,216	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	760,989	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	311500-Pump Eqp Other	Tennessee Water Comb-TN-Specific	130,157	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	237,658	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	320100-WT Equip Non-Media	Tennessee Water Comb-TN-Specific	458,196	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	320200-WT Equip Filter Media	Tennessee Water Comb-TN-Specific	11,727	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	330200-Ground Level Tanks	Tennessee Water Comb-TN-Specific	78,406	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	127,094	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	340220-Comp & Periph Personal	Tennessee Water Comb-TN-Specific	2,580	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	340230-Comp & Periph Other	Tennessee Water Comb-TN-Specific	2,033	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	340300-Computer Software	Tennessee Water Comb-TN-Specific	3,503	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	537,110	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	341200-Trans Equip Hvy Duty Trks	Tennessee Water Comb-TN-Specific	138,857	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	341400-Trans Equip Other	Tennessee Water Comb-TN-Specific	122,940	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	72,017	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	344000-Laboratory Equipment	Tennessee Water Comb-TN-Specific	20,496	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	345000-Power Operated Equipment	Tennessee Water Comb-TN-Specific	107,556	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	101,943	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	48,425	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	30,981	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	348000-Other Tangible Property	Tennessee Water Comb-TN-Specific	2,963	2605 Whitwell Filter Plant	2605	Sequatchie
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	6,450	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	340100-Office Furniture & Equip	Tennessee Water Comb-TN-Specific	2,273	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	340200-Comp & Periph Equip	Tennessee Water Comb-TN-Specific	7,021	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	100,000	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	1,340	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	33,775	2605 Whitwell Ops Center	2605	Sequatchie
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	67,873	2605 Whitwell Storage Tanks	2605	Sequatchie
1026-Tennessee American Water Co	311520-Pump Eqp-SOS & Pumping	Tennessee Water Comb-TN-Specific	27,781	2605 Wiley Ross Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	346190-Remote Control & Instrument	Tennessee Water Comb-TN-Specific	31,630	2605 Wiley Ross Pump Station	2605	Sequatchie
1026-Tennessee American Water Co	304200-Struct & Imp-Pumping	Tennessee Water Comb-TN-Specific	371,956	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	304500-Struct & Imp-General	Tennessee Water Comb-TN-Specific	109,493	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	306000-Lake, River & Other Intakes	Tennessee Water Comb-TN-Specific	12,093	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	311200-Pump Eqp Electric	Tennessee Water Comb-TN-Specific	24,140	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	330100-Elevated Tanks & Standpipes	Tennessee Water Comb-TN-Specific	715,793	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	330300-Below Ground Tanks	Tennessee Water Comb-TN-Specific	21,221	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	346100-Comm Equip Non-Telephone	Tennessee Water Comb-TN-Specific	3,910	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	347000-Misc Equipment	Tennessee Water Comb-TN-Specific	85,693	2606 Jasper Highlands Specfic	2606	Jasper
1026-Tennessee American Water Co	339600-Other P/E-CPS	Tennessee Water Comb-TN-Specific	73,498	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	334100-Meters	Tennessee Water Comb-TN-Specific	5,147,323	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	341100-Trans Equip Lt Duty Trks	Tennessee Water Comb-TN-Specific	86,077	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga
1026-Tennessee American Water Co	343000-Tools,Shop,Garage Equip	Tennessee Water Comb-TN-Specific	49,095	2602 Chattanooga-City of Chattanooga ALL NETWORK ASSETS	2602	Chattanooga

2023 UPIS Balance **$472,080,671**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-150. Plant Additions. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB2 UPIS Balances" (Petitioner's Exhibit RB-2-UPIS-DD), included with the Company's filing. Specifically refer to the "Forecasted Capital Expenditures by Month, January 2024 - December 2025" amounts included in Columns AI through AO on this spreadsheet. Provide the source and support for the individual monthly amounts by utility account and geographic territory included on this spreadsheet which appear as unreferenced, hard-coded amounts.

Response:

The Forecasted Capital Expenditures represent the TAWC Strategic Capital Expenditure Plan ("SCEP") for 2024 and 2025. The projects and forecast are the result of all project managers of projects and lines working together to develop the plans based upon the most current knowledge and needs.

Please also refer to the Direct Testimony of Kevin Kruchinski <TAWC Direct Testimony Kruchinski 24-XXXXX> Section II TWAC's Capital Investment Planning and Section III Description of Plant additions.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-151. Plant Retirements. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Retirements", included with the Company's filing. Specifically refer to the "Total 2022-2023 Retirements"" amounts included in Columns C through F on this spreadsheet. Provide the source and support for the individual monthly amounts by utility account and geographic territory included on this spreadsheet which appear as unreferenced, hard-coded amounts.

Response:

Please see TAW_R_CADDR1_151_062524_Attachment

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	304100-Struct & Imp-Supply	Structure - Roofing System	R26-02N1.21-P-0006	(1,036)
1026-Tennessee American Water Co	Chattanooga	304100-Struct & Imp-Supply	Structure - Paving (on company-owned property ONLY - Parking Lot, Sidewalk, Driveway, Road)	R26-02N1.22-P-0002	(1)
1026-Tennessee American Water Co	Chattanooga	304100-Struct & Imp-Supply	Flow Control - Other Valve (Air, Altitude, Backflow Preventor, Ball, Check, Cone, Diaphragm, Flap (Outfall), Float, Foot, (	R26-02Q1.22-P-0003	(521)
1026-Tennessee American Water Co	Chattanooga	304100-Struct & Imp-Supply	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-02Q1.23-P-0002	(3,554)
1026-Tennessee American Water Co	Sequatchie	304200-Struct & Imp-Pumping	WTP Building:	I26-050001-01	(256,051)
1026-Tennessee American Water Co	Chattanooga	304200-Struct & Imp-Pumping	RE-ALIGN & BRACE RV BS INSTALL CONCRETE BRICK AND ALUM. SIDING NEW WINDOWS,DOOR,VENTS	R26-02N1.21-P-0005	(4,967)
1026-Tennessee American Water Co	Chattanooga	304200-Struct & Imp-Pumping	12" DRAIN ACROSS CWBS LOT	R26-02Q1.22-P-0014	(192)
1026-Tennessee American Water Co	Chattanooga	304200-Struct & Imp-Pumping	Structure - Roofing System	R26-02Q1.22-P-0021	(3,118)
1026-Tennessee American Water Co	Chattanooga	304200-Struct & Imp-Pumping	JB BS BUILDING	R26-02Q1.23-P-0003	(274)
1026-Tennessee American Water Co	Chattanooga	304300-Struct & Imp-Treatment	35 DUPLEX RECEPTACLES	I26-020045-02	521
1026-Tennessee American Water Co	Chattanooga	304300-Struct & Imp-Treatment	SIGNAL LIGHTS CONTACTS&LOCKING SWITCHES DUMBWAITER	I26-020062-01	(300)
1026-Tennessee American Water Co	Suck Creek	304300-Struct & Imp-Treatment	Pump Dischrg Pressu.SC AC : Suck Creek Acq	R26-03Q1.21-P-0004	(290)
1026-Tennessee American Water Co	Chattanooga	304500-Struct & Imp-General	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	R26-02M1.19-P-9001	(1,659)
1026-Tennessee American Water Co	Chattanooga	304500-Struct & Imp-General	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	R26-02M1.22-P-0011	(999)
1026-Tennessee American Water Co	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	R26-02Q1.21-P-0012	(51)
1026-Tennessee American Water Co	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	REMAINING BALANCE FROM 1963	R26-02Q1.21-P-0026	(1,284)
1026-Tennessee American Water Co	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	STOREROOM, GARAGE& METER SHOP BUILDING	R26-02Q1.21-P-0028	(375)
1026-Tennessee American Water Co	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	3 SECURITY DOORS	R26-02Q1.22-P-0012	(748)
1026-Tennessee American Water Co	Chattanooga	304800-Struct & Imp-Misc	Remodel Distribution Annex & : Garage	R26-02Q1.22-P-0020	(719)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	SUCTION & DISCHARGE PIPING MR#6	I26-020060-01	(1,437)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	SUCTION & DISCHARGE PIPING PUMPS#6 #10 #12	R26-02Q1.21-P-0023	(46)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	Chemical Feed - Liquid-Transfer Pump	R26-02Q1.22-P-0004	(1,029)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	PRE-PACKAGED BOOSTER STA. 3-AURORA PUMPS,W/MOTORS,	R26-02Q1.22-P-0005	(1,904)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	4.5 MGD CENTRIFUGAL PUMP ER #7	R26-02Q1.22-P-0010	(125)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	LOW SERVICE PUMP #22	R26-02Q1.22-P-0011	(2,893)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	10 CAPACITORS ON 10 MOTORS	R26-02Q1.22-P-0013	(387)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	BUTTERFLY VALVE W/HYDRO PNEUMATIC OPERATOR	R26-02Q1.22-P-0024	(338)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	UNRETIRED BEGINNING BALANCE	R26-02Q1.22-P-0028	(562)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	Electrical - Motor (DC, Hydraulic, Induction, Pneumatic, Synchronous/Exciter)	R26-02Q1.23-P-0012	(5,522)
1026-Tennessee American Water Co	Chattanooga	311200-Pump Eqp Electric	UNRETIRED BEGINNING BALANCE	R26-02Q1.23-P-0020	(1,896)
1026-Tennessee American Water Co	Suck Creek	311200-Pump Eqp Electric	10 HP Pump.SC AC : Suck Creek Acq	R26-03Q1.21-P-0003	(7,892)
1026-Tennessee American Water Co	Sequatchie	311200-Pump Eqp Electric	Pumps 130 gpm	R26-05Q1.22-P-0002	(3,093)
1026-Tennessee American Water Co	Sequatchie	311200-Pump Eqp Electric	Hardees pump stat auto	R26-05Q1.22-P-0002	(3,931)
1026-Tennessee American Water Co	Sequatchie	311200-Pump Eqp Electric	pump lagoon	R26-05Q1.23-P-0003	(2,690)
1026-Tennessee American Water Co	Chattanooga	311300-Pump Eqp Diesel	DIESEL PUMPING EQUIPMENT	R26-02Q1.22-P-0022	(26,359)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	REPLACE CITICO BATTERIES	R26-02Q1.21-P-0004	(963)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	REPLACE CITICO BATTERIES	R26-02Q1.21-P-0011	(963)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	REPLACE CITICO BATTERIES	R26-02Q1.21-P-0027	(963)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	Process Pumping Equipment - Positive Displacement Pump (Gear, Helical Rotor, Hydro-Pneumatic, Lobe, Macerator/G	R26-02Q1.22-P-0006	(17,816)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	REPLACE CITICO BATTERIES	R26-02Q1.22-P-0009	(963)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	Replace PACL/NaOH/Zn/F- Chem Feed Pumps	R26-02Q1.23-P-0011	(415)
1026-Tennessee American Water Co	Chattanooga	311500-Pump Eqp Other	REPLACE CITICO BATTERIES	R26-02Q1.23-P-0021	(290)
1026-Tennessee American Water Co	Sequatchie	311500-Pump Eqp Other	Low Service pump #2 replace	R26-05L1.23-P-0003	(1,063)
1026-Tennessee American Water Co	Sequatchie	311500-Pump Eqp Other	Low Service pump #2 replace	R26-05Q1.21-P-0003	(269)
1026-Tennessee American Water Co	Chattanooga	311520-Pump Eqp-SOS & Pumping	Flow Control - Butterfly Valve	R26-02Q1.21-P-0016	(1,124)
1026-Tennessee American Water Co	Chattanooga	311520-Pump Eqp-SOS & Pumping	Process Pumping Equipment - Horizontal Centrifugal Pump (Axial Flow, End Suction, Split Case)	R26-02Q1.22-P-0025	(195)
1026-Tennessee American Water Co	Suck Creek	311520-Pump Eqp-SOS & Pumping	Process Pumping Equipment - Submersible Centrifugal Pump	R26-03Q1.21-P-0002	(1,591)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	SEDIMENTATION BASIN #1 1.25 MILLION GAL. CAPACITY	I26-020045-02	(111,628)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	8- STRUTS	I26-020045-02	686,905
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	CLEAR WATER BASIN #3 CITICO	I26-020045-02	2,607
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	1- 94' X 35' STEEL WATER STORAGE TANK BASIN #2	I26-020056-01	(24)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Flow Control - Valve Actuator (Electric, Hydraulic, Pneumatic, Manual)	R26-02Q1.19-P-0025	(4,236)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Surface Wash	R26-02Q1.22-P-0002	(427)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Replace Plant Turbidimeters	R26-02Q1.22-P-0007	(6,626)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Replace Autoclave Lab Equipment @ Citico	R26-02Q1.22-P-0023	(883)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0004	(5,019)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0005	(5,019)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0006	(5,019)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0007	(5,019)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0008	(5,019)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0009	(14,298)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Repl Valve Actuator #3 Basin Inlet Valve	R26-02Q1.23-P-0010	(118)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	P&H ELECTRIC HOIST & TROLLEY	R26-02Q1.23-P-0019	(408)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Chemical Feed - Gas-Liquefied Storage Tank	R26-02Q1.23-P-0024	(26,141)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0025	(10,557)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0026	(10,557)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0027	(10,557)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Treatment - Filtration - Underdrain	R26-02Q1.23-P-0028	(10,557)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	Pipe and Fittings - PVC 2"	R26-02Q1.23-P-0029	(11,256)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	FIRST TIME PAINTING OF THE INTERIOR OF ALDRICH UNIT	R26-02R1.19-P-0002	(336)
1026-Tennessee American Water Co	Chattanooga	320100-WT Equip Non-Media	4- 2 1/2 MGD STEEL PURIFICATION UNITS ALDRICH 1,2,3,4	R26-02R1.21-P-0006	(20,996)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Instrumentation - Analytical Water Monitoring Instrument (NH3, Cl2, Conductivity, DO, Fluoride, Hardness, Hydrogen Sul	R26-05Q1.19-P-0005	(1,649)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	R26-05Q1.20-P-0004	(5,402)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-05Q1.20-P-0007	(91)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Pipe and Fittings - PVC 2"	R26-05Q1.20-P-0009	(122)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Flow Control - Valve Actuator (Electric, Hydraulic, Pneumatic, Manual)	R26-05Q1.21-P-0002	(1,858)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Flow Control - Valve Actuator (Electric, Hydraulic, Pneumatic, Manual)	R26-05Q1.21-P-0004	(14)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Flow Control - Valve Actuator (Electric, Hydraulic, Pneumatic, Manual)	R26-05Q1.21-P-0005	(93)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Flow Control - Valve Actuator (Electric, Hydraulic, Pneumatic, Manual)	R26-05Q1.21-P-0006	(58)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Laboratory - Analytical Instrument	R26-05Q1.22-P-0003	(1,003)
1026-Tennessee American Water Co	Sequatchie	320100-WT Equip Non-Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-05Q1.22-P-0006	(395)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.19-P-0025	(4,675)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.22-P-0015	(5,977)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.22-P-0016	(5,328)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.22-P-0017	(9,133)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.22-P-0018	(21,165)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02Q1.22-P-0019	(21,165)
1026-Tennessee American Water Co	Chattanooga	320200-WT Equip Filter Media	Treatment - Filtration - Media (GAC, Auto Cleanable Type, Diatomaceous Earth, Dual Media, Greensand, Sand, Anthraci	R26-02R1.19-P-0002	(37,927)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	2.5 MG STORAGE FACILITIES NEW YORK AVE. BOOSTER STATION	R26-02R1.15-P-0003	(37,913)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	CONSTRUCT 2.0 MG RESERVOIR MISSIONARY RIDGE #3	R26-02R1.18-P-0004	(1,772)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	Storage Tanks - Painted Steel Ground Storage Tank	R26-02R1.19-P-0004	-
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	MAINWAY IN MISSION RIDGE RESERVOIR #1	R26-02R1.22-P-0002	(0)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	CONSTRUCT 2.0 MG RESERVOIR MISSIONARY RIDGE #3	R26-02R1.22-P-0003	(66,912)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	Tank Tiftonia Project : A-9339	R26-02R1.22-P-0004	(103,320)
1026-Tennessee American Water Co	Chattanooga	330000-Dist Reservoirs & Standpipes	750,000 GALLON RYALL SPRINGS ELEVATED TANK	R26-02R1.22-P-0005	(23,056)
1026-Tennessee American Water Co	Chattanooga	330003-Tank Repainting	Storage Tanks - Re-Coating/Re-Paint for Strge Tank	R26-02R1.18-P-0002	(342,040)
1026-Tennessee American Water Co	Chattanooga	331001-TD Mains Not Classified	Pipe and Fittings-Cast Iron 20"	I26-020034-01	(13)
1026-Tennessee American Water Co	Chattanooga	331001-TD Mains Not Classified	Pipe and Fittings-Unknown	I26-020034-01	(63)
1026-Tennessee American Water Co	Chattanooga	331001-TD Mains Not Classified	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(40)
1026-Tennessee American Water Co	Chattanooga	331001-TD Mains Not Classified	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0005	(5)
1026-Tennessee American Water Co	Jasper	331001-TD Mains Not Classified	Underground Water Pipe	R26-06C1.21-P-0001	(742)
1026-Tennessee American Water Co	Jasper	331001-TD Mains Not Classified	Underground Water Pipe	R26-06C1.22-P-0001	(464)
1026-Tennessee American Water Co	Jasper	331001-TD Mains Not Classified	Underground Water Pipe	R26-06F1.21-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Concrete 36"	I26-020059-01	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Concrete 36"	I26-020059-01	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.18-P-0010	(3,915)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(48)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(282)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(278)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(903)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(48)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(814)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(155)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(140)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(475)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(881)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(901)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(56)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(196)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(507)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(569)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(2,116)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(3,323)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(43)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(1,418)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.18-P-0010	(4,825)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Ductile Iron 2"	R26-02B1.18-P-0013	(32)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Ductile Iron 2"	R26-02B1.18-P-0013	(39)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0002	(129)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0002	(341)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 1"	R26-02B1.21-P-0002	(1,420)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0005	(18)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(197)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(28)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(48)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(33)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(964)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(190)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(158)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(563)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0011	(2,040)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0011	(3,256)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(1,025)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(1,060)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(35)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(74)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(216)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(61)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(2,502)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(101)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0011	(3,951)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0012	(4,716)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Copper 2"	R26-02B1.21-P-0013	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.21-P-0015	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 1"	R26-02B1.21-P-0016	(6)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 3"	R26-02B1.21-P-0016	(531)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.21-P-0017	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-AC 4"	R26-02B1.22-P-0003	(20)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-AC 4"	R26-02B1.22-P-0004	(24)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-AC 4"	R26-02B1.22-P-0005	(24)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.22-P-0006	(5)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.22-P-0008	(7,147)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 1"	R26-02B1.22-P-0009	(6)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.22-P-0009	(1,841)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.22-P-0010	(24)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.22-P-0013	(3)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.22-P-0014	(5)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.22-P-0015	(3,958)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-AC 4"	R26-02B1.22-P-0015	(21)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 3"	R26-02B1.22-P-0019	(6)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02B1.22-P-0020	(14)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02B1.23-P-0003	(5)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0007	(50)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(174)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,118)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,582)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,602)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(3,182)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,794)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,139)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(4,332)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(6,662)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(6,336)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(6,492)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(2,133)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0012	(1,513)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02B1.23-P-0012	(0)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02B1.23-P-0012	(1,260)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02B1.23-P-0012	(999)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Chattanooga Main Replacement	R26-02B1.23-P-0012	(19,609)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Main Replacement	R26-02B1.23-P-0012	(50,998)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Main Replacement	R26-02B1.23-P-0012	(30,690)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Main Break	R26-02B1.23-P-0012	(22,159)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 3"	R26-02B1.23-P-0013	(18)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-02C1.21-P-0001	(104)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 4"	R26-02C1.21-P-0001	(17)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.21-P-0001	(244)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-02C1.22-P-0001	(45)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 3"	R26-02C1.22-P-0001	(89)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 1"	R26-02C1.22-P-0001	(140)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Copper 2"	R26-02C1.22-P-0001	(28)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 4"	R26-02C1.22-P-0001	(28)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (non-GV) 2"	R26-02C1.22-P-0001	(11)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 4"	R26-02C1.22-P-0001	(17)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(574)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(127)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(85)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(92)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(47)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(149)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(100)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(199)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(149)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(249)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(152)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(102)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(254)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(211)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(158)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(55)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.22-P-0001	(55)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(56)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.22-P-0001	(56)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Main Replacement	R26-02C1.22-P-0001	(1,417)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 8"	R26-02C1.23-P-0001	(73)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(498)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 6"	R26-02C1.23-P-0001	(34)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 3"	R26-02C1.23-P-0001	(45)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 1"	R26-02C1.23-P-0001	(6)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(339)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(85)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(85)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(92)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(100)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(100)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(99)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(199)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(149)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(101)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(51)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(203)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-02C1.23-P-0001	(158)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(106)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(55)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02C1.23-P-0001	(56)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02C1.23-P-0001	(0)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02C1.23-P-0001	(334)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02C1.23-P-0001	(3,503)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02C1.23-P-0001	(1,614)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings - Steel (galvanized) 2"	R26-02C1.23-P-0001	(1,998)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Mains Replaced	R26-02C1.23-P-0001	(5,067)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Main Replacement	R26-02C1.23-P-0001	(1,417)
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02D1.19-P-0007	-
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02D1.19-P-0007	-
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02D1.19-P-0007	-
1026-Tennessee American Water Co	Chattanooga	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 2"	R26-02D1.19-P-0007	-
1026-Tennessee American Water Co	Suck Creek	331100-TD Mains 4in & Less	2-inch gate.SC AC : Suck Creek Acq	R26-03F1.21-P-0001	(53)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Cast Iron 1"	R26-05B1.21-P-0002	(6)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-05C1.21-P-0001	(8)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 1"	R26-05C1.21-P-0001	(4)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-05C1.21-P-0001	(136)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 1"	R26-05C1.21-P-0001	(634)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-05C1.22-P-0001	(59)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-05C1.22-P-0001	(11)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 4"	R26-05C1.22-P-0001	(8)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.22-P-0001	(6)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Steel (GV) 2"	R26-05C1.22-P-0001	(2)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.22-P-0001	(68)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 4"	R26-05C1.22-P-0001	(23)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.22-P-0001	(228)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Work Order	R26-05C1.22-P-0001	(1,973)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(21)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Copper 2"	R26-05C1.23-P-0001	(18)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(196)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(21)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 4"	R26-05C1.23-P-0001	(21)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-05C1.23-P-0001	(3)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 4"	R26-05C1.23-P-0001	(45)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(68)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(174)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 2"	R26-05C1.23-P-0001	(25)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Work Order	R26-05C1.23-P-0001	(3,687)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-PVC 1"	R26-05D1.21-P-0002	(823)
1026-Tennessee American Water Co	Sequatchie	331100-TD Mains 4in & Less	Pipe and Fittings-Unknown	R26-05H1.20-P-0001	(21)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Concrete 36"	I26-020059-01	(413)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Concrete 36"	I26-020059-01	(707)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	I26-020069-01	(6)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	I26-050009-01	(5)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02B1.18-P-0011	(4,068)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Steel (GV) 1"	R26-02B1.21-P-0006	(6)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02B1.21-P-0016	(3,856)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02B1.22-P-0011	(2,794)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Steel (GV) 2"	R26-02B1.22-P-0012	(2,777)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02B1.22-P-0018	(6)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	8" CI Pipe	R26-02B1.23-P-0008	(3)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Steel (GV) 2"	R26-02B1.23-P-0011	(10)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.21-P-0001	(184)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.21-P-0001	(84)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	8" CI Pipe	R26-02C1.22-P-0001	(13)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(101)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(67)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(106)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(69)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(35)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(77)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(41)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.22-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(42)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(85)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(92)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.22-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(95)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(100)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(99)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(101)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.22-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02C1.22-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02C1.22-P-0001	(158)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.22-P-0001	(35)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	8" CI Pipe	R26-02C1.23-P-0001	(10)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.23-P-0001	(151)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.23-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.23-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.23-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.23-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.23-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-02C1.23-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02C1.23-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-02D1.17-P-0006	(2,281)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02D1.17-P-0006	(1,653)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 8"	R26-02D1.17-P-0006	(377)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	8" CI Pipe	R26-02D1.17-P-0010	(3)
1026-Tennessee American Water Co	Chattanooga	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 6"	R26-02D1.18-P-0004	(6,054)
1026-Tennessee American Water Co	Suck Creek	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-03C1.20-P-0001	(27)
1026-Tennessee American Water Co	Suck Creek	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-03C1.21-P-0001	(5)
1026-Tennessee American Water Co	Suck Creek	331200-TD Mains 6in to 8in	Pipe and Fittings-Ductile Iron 6"	R26-03C1.22-P-0001	(74)
1026-Tennessee American Water Co	Suck Creek	331200-TD Mains 6in to 8in	Flow Control - Other Valve (Air, Altitude, Backflow Preventor, Ball, Check, Cone, Diaphragm, Flap (Outfall), Float, Foot, (	R26-03Q1.23-P-0002	(7,396)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.21-P-0001	(8)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.21-P-0001	(67)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(13)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(5)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(10)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(27)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(91)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(27)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(72)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.22-P-0001	(307)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(9)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(5)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(58)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-05C1.23-P-0001	(15)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(10)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Cast Iron 8"	R26-05C1.23-P-0001	(26)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(72)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(27)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(131)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(23)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(204)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(13)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(10)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 6"	R26-05C1.23-P-0001	(23)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Unknown	R26-05H1.20-P-0001	(4)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Unknown	R26-05H1.20-P-0001	(31)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Unknown	R26-05H1.20-P-0001	(182)
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Unknown	R26-05H1.22-P-0001	-

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Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Sequatchie	331200-TD Mains 6in to 8in	Pipe and Fittings-Unknown	R26-05H1.22-P-0001	(34)
1026-Tennessee American Water Co	Jasper	331200-TD Mains 6in to 8in	Mains - Unscheduled	R26-06C1.22-P-0001	(1,232)
1026-Tennessee American Water Co	Jasper	331200-TD Mains 6in to 8in	Pipe and Fittings-PVC 8"	R26-06C1.23-P-0001	(91)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Concrete 36"	I26-020059-01	(72)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Concrete 36"	I26-020059-01	(247)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Concrete 36"	I26-020059-01	(255)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Unknown	R26-02B1.21-P-0014	(6)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 8"	R26-02B1.23-P-0006	(8,933)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.21-P-0001	(28)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(22)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 12"	R26-02C1.22-P-0001	(39)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(42)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(46)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(47)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(50)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 16"	R26-02C1.22-P-0001	(53)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	Pipe and Fittings-Cast Iron 12"	R26-02C1.23-P-0001	(34)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	12x8 TS & V	R26-02F1.12-P-0021	190
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	12x12 TS & V	R26-02F1.22-P-0001	(453)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	16" Gate Valve	R26-02F1.22-P-0001	(179)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	12x12 TS & V	R26-02F1.22-P-0002	(91)
1026-Tennessee American Water Co	Chattanooga	331300-TD Mains 10in to 16in	16" Gate Valve	R26-02F1.23-P-0003	(90)
1026-Tennessee American Water Co	Jasper	331300-TD Mains 10in to 16in	Pipe and Fittings-PVC 2"	R26-06C1.23-P-0001	(138)
1026-Tennessee American Water Co	Chattanooga	333000-Services	SERVICES 1" SERVICE	R26-02H1.22-P-0002	(94)
1026-Tennessee American Water Co	Chattanooga	333000-Services	SERVICES 1" SERVICE	R26-02H1.23-P-0003	(94)
1026-Tennessee American Water Co	Suck Creek	333000-Services	3/4 inch Service .SC AC : between meter & house : Suck Creek Acq	R26-03H1.21-P-0001	(3)
1026-Tennessee American Water Co	Suck Creek	333000-Services	3/4 inch Service meter.SC AC : Suck Creek Acq	R26-03H1.22-P-0001	(34)
1026-Tennessee American Water Co	Suck Creek	333000-Services	Pipe and Fittings - Copper 3/4"	R26-03H1.23-P-0001	(504)
1026-Tennessee American Water Co	Suck Creek	333000-Services	Service Line - Copper 3/4"	R26-03H1.23-P-0001	(1,272)
1026-Tennessee American Water Co	Suck Creek	333000-Services	Work Order	R26-03H1.23-P-0001	(1,154)
1026-Tennessee American Water Co	Suck Creek	333000-Services	Work Order	R26-03H1.23-P-0001	(1,586)
1026-Tennessee American Water Co	Suck Creek	333000-Services	Work Order	R26-03H1.23-P-0001	(1,374)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (73)	R26-05C1.22-P-0001	(54,053)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (24)	R26-05H1.20-P-0001	39
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines	R26-05H1.20-P-0001	1,903
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (73)	R26-05H1.20-P-0001	12,612
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.20-P-0001	714
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.20-P-0001	714
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.20-P-0001	(4,080)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (37)	R26-05H1.21-P-0001	(3,605)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (73)	R26-05H1.21-P-0001	(901)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 1"	R26-05H1.21-P-0001	(548)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 1"	R26-05H1.21-P-0001	(573)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Work Order	R26-05H1.21-P-0001	(713)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines	R26-05H1.22-P-0001	(254)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (37)	R26-05H1.22-P-0001	(157)
1026-Tennessee American Water Co	Sequatchie	333000-Services	service lines (73)	R26-05H1.22-P-0001	(9,910)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.22-P-0001	(1,589)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.22-P-0001	(2,022)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.22-P-0001	(1,833)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.22-P-0001	(2,310)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.22-P-0001	(1,764)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Work Order	R26-05H1.22-P-0001	(111)
1026-Tennessee American Water Co	Sequatchie	333000-Services	SERVICES 2" SERVICES	R26-05H1.23-P-0001	(1,266)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service lines (75)	R26-05H1.23-P-0001	(43)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(15,763)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(1,246)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(1,323)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.23-P-0001	(1,549)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Polyethylene (PE) 3/4"	R26-05H1.23-P-0001	(2,022)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(1,655)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(76,439)
1026-Tennessee American Water Co	Sequatchie	333000-Services	Service Line - Copper 3/4"	R26-05H1.23-P-0001	(19,493)
1026-Tennessee American Water Co	Sequatchie	333000-Services	SERVICES 2" SERVICES	R26-05H1.23-P-0002	(1,252)
1026-Tennessee American Water Co	Jasper	333000-Services	Services and Laterals - Replaced	R26-06H1.21-P-0001	(253)
1026-Tennessee American Water Co	Jasper	333000-Services	Services and Laterals - New	R26-06H1.22-P-0001	(1,071)

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1026-Tennessee American Water Co	Jasper	333000-Services	Work Order	R26-06H1.22-P-0001	(960)
1026-Tennessee American Water Co	Jasper	333000-Services	Services and Laterals - New	R26-06H1.23-P-0001	(10,714)
1026-Tennessee American Water Co	Chattanooga	334100-Meters	Meters Replaced	R26-02J1.21-P-0002	(781)
1026-Tennessee American Water Co	Chattanooga	334100-Meters	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-02J1.21-P-0002	(210)
1026-Tennessee American Water Co	Chattanooga	334100-Meters	Meters Replaced	R26-02J1.22-P-0001	(6,106)
1026-Tennessee American Water Co	Chattanooga	334100-Meters	Meters Replaced	R26-02J1.22-P-0001	(18,316)
1026-Tennessee American Water Co	Suck Creek	334100-Meters	Work Order	R26-03H1.22-P-0001	(197)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.21-P-0001	(106)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.21-P-0001	(687)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.21-P-0001	(212)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.21-P-0001	(2,786)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.21-P-0001	(2,185)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.21-P-0001	(5,910)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.21-P-0001	(421)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(96)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(106)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(1,912)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(132)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.22-P-0001	(1,488)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.22-P-0001	(687)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(212)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(212)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(2,982)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(391)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(1,086)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(1,114)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.22-P-0001	(1,689)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.22-P-0001	(1,202)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.22-P-0001	(1,877)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.22-P-0001	(2,185)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.22-P-0001	(421)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(1,639)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.23-P-0001	(2,232)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.23-P-0001	(625)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.23-P-0001	(283)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - New	R26-05H1.23-P-0001	(283)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(513)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(258)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(2,982)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(543)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.23-P-0001	(4,693)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.23-P-0001	(844)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Services and Laterals - Replaced	R26-05H1.23-P-0001	(601)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(1,053)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(368)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(1,778)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05H1.23-P-0001	(659)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05J1.21-P-0001	(64)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Meters - New	R26-05J1.22-P-0001	(743)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05J1.22-P-0001	(12,600)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05J1.23-P-0001	(9,234)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05J1.23-P-0001	(4,911)
1026-Tennessee American Water Co	Sequatchie	334100-Meters	Work Order	R26-05J1.23-P-0001	(6,139)
1026-Tennessee American Water Co	Jasper	334100-Meters	Services and Laterals - New	R26-06H1.22-P-0001	(121)
1026-Tennessee American Water Co	Jasper	334100-Meters	Services and Laterals - New	R26-06H1.23-P-0001	(362)
1026-Tennessee American Water Co	Jasper	334100-Meters	Work Order	R26-06H1.23-P-0001	(320)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.21-P-0001	(20,655)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters - New	R26-06J1.21-P-0001	(1,905)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.21-P-0002	(83)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.21-P-0002	(311)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.21-P-0002	(364)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.22-P-0001	(311)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters for Jasper Highlands	R26-06J1.22-P-0001	(364)
1026-Tennessee American Water Co	Jasper	334100-Meters	Meters - New	R26-06J1.23-P-0001	(68)
1026-Tennessee American Water Co	Chattanooga	334110-Meters Bronze Case	Meters - Displacement 1" (Direct Read, Remote Read, Encoder Type)	R26-02J1.22-P-0001	(7,004)
1026-Tennessee American Water Co	Chattanooga	334110-Meters Bronze Case	Meters - Displacement 3/4" (Direct Read, Remote Read, Encoder Type)	R26-02J1.22-P-0001	(19)

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1026-Tennessee American Water Co	Chattanooga	334110-Meters Bronze Case	Meters - Displacement 5/8" (Direct Read, Remote Read, Encoder Type)	R26-02J1.22-P-0001	(249,529)
1026-Tennessee American Water Co	Chattanooga	334110-Meters Bronze Case	Meters - Displacement 1" (Direct Read, Remote Read, Encoder Type)	R26-02J1.22-P-0001	(89)
1026-Tennessee American Water Co	Suck Creek	334110-Meters Bronze Case	Meters - Displacement 2" (Direct Read, Remote Read, Encoder Type)	R26-03J1.22-P-0001	(2,911)
1026-Tennessee American Water Co	Sequatchie	334110-Meters Bronze Case	Meters - Displacement 2" (Direct Read, Remote Read, Encoder Type)	R26-05J1.22-P-0001	(297)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 2-2" METER	R26-02H1.21-P-0001	(348)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 2-2" METER	R26-02H1.21-P-0001	(634)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 1-2" 1-3" METER	R26-02H1.21-P-0001	(809)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 2-2" METER	R26-02H1.21-P-0001	(503)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 1-2" 1-4" METER	R26-02H1.21-P-0001	(957)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 2-2" METER	R26-02H1.22-P-0001	(155)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 2-6" METER	R26-02H1.22-P-0001	(1,094)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	4"	R26-02H1.22-P-0001	(3,572)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 1-2" 1-4" METER	R26-02H1.22-P-0001	(166)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	5/8"	R26-02H1.22-P-0001	(637)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	6"	R26-02H1.22-P-0001	(1,540)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	BATTERY SETTING 3-6" METER	R26-02H1.22-P-0001	(990)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(971)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(683)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(630)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(392)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(383)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.22-P-0001	(290)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Displacement 5/8" (Direct Read, Remote Read, Encoder Type)	R26-02H1.22-P-0001	(552)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	5/8"	R26-02H1.23-P-0001	(87)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.23-P-0001	(3,650)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.23-P-0001	(323)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.23-P-0001	(971)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.23-P-0001	(683)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-02H1.23-P-0001	(290)
1026-Tennessee American Water Co	Chattanooga	334200-Meter Installations	Meters - Displacement 5/8" (Direct Read, Remote Read, Encoder Type)	R26-02H1.23-P-0001	(276)
1026-Tennessee American Water Co	Suck Creek	334200-Meter Installations	Meter 5/8" Install	R26-03H1.22-P-0001	(5,581)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.20-P-0001	260
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.21-P-0001	(37)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Meter Settings/Installations (Yoke, Copperhorn)	R26-05H1.22-P-0001	-
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.22-P-0001	(74)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.22-P-0001	(93)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.22-P-0001	(93)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.22-P-0001	(149)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.23-P-0001	(149)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.23-P-0001	(37)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.23-P-0001	(297)
1026-Tennessee American Water Co	Sequatchie	334200-Meter Installations	Meters - Displacement 5/8" x 3/4" (Direct Read, Remote Read, Encoder Type)	R26-05H1.23-P-0001	(74)
1026-Tennessee American Water Co	Jasper	334200-Meter Installations	Services and Laterals - New	R26-06H1.22-P-0001	(220)
1026-Tennessee American Water Co	Jasper	334200-Meter Installations	Work Order	R26-06H1.22-P-0001	(378)
1026-Tennessee American Water Co	Jasper	334200-Meter Installations	Services and Laterals - New	R26-06H1.23-P-0001	(220)
1026-Tennessee American Water Co	Suck Creek	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-03H1.20-P-0001	(80)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(110)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(143)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(8)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(57)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(28)
1026-Tennessee American Water Co	Sequatchie	334300-Meter Vaults	Structure - Vault/Chamber/Pit (Concrete, Fiberglass, Plastic, Steel)	R26-05H1.22-P-0001	(254)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.20-P-0002	(628)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	6" X 6" TS& VALVE	R26-02F1.21-P-0001	(2,786)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.21-P-0001	(2,510)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.22-P-0001	(17,573)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-02F1.22-P-0001	(3,571)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-02F1.22-P-0001	(4,377)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-02F1.22-P-0001	(3,243)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-02F1.22-P-0001	(3,863)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.22-P-0003	(628)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.22-P-0004	(628)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	12" X 6" TS& VALVE	R26-02F1.23-P-0001	(2,148)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	HYDRANTS	R26-02F1.23-P-0001	(7,531)
1026-Tennessee American Water Co	Chattanooga	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-02F1.23-P-0001	(4,377)
1026-Tennessee American Water Co	Suck Creek	335000-Hydrants	Work Order	R26-03F1.20-P-0001	(127)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Suck Creek	335000-Hydrants	Work Order	R26-03F1.22-P-0001	(129)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Work Order	R26-05F1.21-P-0001	(905)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Work Order	R26-05F1.21-P-0001	(24)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Hydrants, Valves, Manholes - Replaced	R26-05F1.21-P-0001	(2,774)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	6-inch Fire Hydrant	R26-05F1.22-P-0001	(9,523)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Flow Control - Gate Valve	R26-05F1.22-P-0001	(1,074)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Flow Control - Fire Hydrant (Dry Barrel, Wet Barrel)	R26-05F1.22-P-0001	(366)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Fire Hydrant	R26-05F1.23-P-0001	(3,300)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Fire Hydrants	R26-05F1.23-P-0001	(7,201)
1026-Tennessee American Water Co	Sequatchie	335000-Hydrants	Flow Control - Gate Valve	R26-05F1.23-P-0001	(1,125)
1026-Tennessee American Water Co	Jasper	335000-Hydrants	Fire Hydrants	R26-06F1.22-P-0001	(4,642)
1026-Tennessee American Water Co	Jasper	335000-Hydrants	Work Order	R26-06F1.23-P-0001	(7,047)
1026-Tennessee American Water Co	Chattanooga	340100-Office Furniture & Equip	A7150-2 Inwood SW Bookcases w/sliding doors & shelf	R26-02N1.17-P-0004	(322)
1026-Tennessee American Water Co	Sequatchie	340200-Comp & Periph Equip	Computer Hardware and Software - Laptop Computer	R26-05L1.20-P-0002	(3,578)
1026-Tennessee American Water Co	Sequatchie	340200-Comp & Periph Equip	Computer Hardware and Software - Laptop Computer	R26-05L1.20-P-0002	(3,578)
1026-Tennessee American Water Co	Chattanooga	340220-Comp & Periph Personal	Computer Hardware and Software - Laptop Computer	R26-02L1.20-P-0002	(3,919)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,822)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,822)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,822)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(39,378)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(43,339)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(33,226)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10,569)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(11,781)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(12,191)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(328,619)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(340,094)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(347,265)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(861)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(13,379)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(13,379)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(13,379)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,524)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,667)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(927)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,615)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(133,795)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(124,074)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(556,881)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(18,647)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,027)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(683,944)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(40,092)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(43,719)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,054)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(23,813)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(81,515)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(53,414)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(64,442)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,303)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,322)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,787)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,586)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,706)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,646)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(127,677)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(298,746)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(47,196)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,929)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(30,119)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,895)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,239)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,890)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,015)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,230)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,973)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,257)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,998)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,741)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,451)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(307)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(896)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,214)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,163)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,273)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,823)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,667)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(19)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(315)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(470)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,367)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,636)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,799)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,991)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(47,591)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(23,258)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(36,808)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,897)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(13,568)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(12,528)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10,873)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(12,170)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(11,729)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,742)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,084)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,596)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(43,695)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(42,692)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(42,747)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,152)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(107,873)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(112,289)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(44,285)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,642)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10,076)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(50,367)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,763)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,086)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(23,629)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(22,998)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(98,239)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(77,222)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(37,962)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(39)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(52,392)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(39)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(44,906)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(22,911)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(19)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(24,667)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(92)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(24,196)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(107)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(146,463)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(103,312)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,263)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(8,239)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(315,439)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(26)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(137,593)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(22,535)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	-
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	-
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	-
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,324)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,324)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,324)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(450)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(461)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(471)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(423)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(17)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,450)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(151)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,969)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(731)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	-
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,479)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,731)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(725)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	-
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,087)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,087)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,087)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,487)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,477)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,047)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,045)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,045)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(12)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,232)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,236)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(13,774)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(857)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(15,166)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,924)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,924)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,802)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(7,802)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,924)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(17,579)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,759)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,722)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,705)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,038)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,561)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(9,019)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,027)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,047)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,018)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(58,572)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(57,768)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(76,705)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,844)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,782)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,449)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10,906)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(10,676)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(11,026)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(43)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(435)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1)

Tennessee American Water Company
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TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(18,375)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(15,118)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(17,733)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,503)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,042)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,528)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(632)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,876)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(6,884)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,876)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,684)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,602)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(5,618)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(207)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(0)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,747)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,686)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Commercial Off-the-Shelf Software	ZZ_LIFE_AUTO	(1,732)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,665)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(3,331)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(4,369)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(386,368)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(72,422)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(9,077)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(11,420)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(12,557)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(570)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,862)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(101,464)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(66,253)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(97,915)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(97)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,261)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,816)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(2,005)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(1,842)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(87,384)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(71,678)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(30,599)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(30,599)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(30,599)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(48,483)
1026-Tennessee American Water Co	Chattanooga	340315-Comp Software Spec Depr Rat	Computer Hardware and Software - Custom Software	ZZ_LIFE_AUTO	(48,538)
1026-Tennessee American Water Co	Chattanooga	341100-Trans Equip Lt Duty Trks	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(34,322)
1026-Tennessee American Water Co	Chattanooga	341100-Trans Equip Lt Duty Trks	Chevy Equinox - 210249	R26-02O1.22-P-0027	(30,546)
1026-Tennessee American Water Co	Chattanooga	341100-Trans Equip Lt Duty Trks	PURCHASE SILVERADO 4X4 6'BED : FOR SUCK CREEK	R26-02O1.23-P-0002	(13,886)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(27,067)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(34,970)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(35,145)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(44,019)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(34,995)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(35,029)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.22-P-0010	(35,012)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Hybrid or Electric Vehicle	R26-02O1.22-P-0010	(38,019)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Hybrid or Electric Vehicle	R26-02O1.22-P-0010	(30,640)
1026-Tennessee American Water Co	Chattanooga	341300-Trans Equip Autos	Mobile Equipment - Light Duty Vehicle (<10,000 lbs GVW) (Car, Van, Pickup, SUV, Utility Truck)	R26-02O1.23-P-0002	(27,347)
1026-Tennessee American Water Co	Chattanooga	341400-Trans Equip Other	Trailers for Mini Excavators 8'x16'	R26-02O1.22-P-0010	(6,642)
1026-Tennessee American Water Co	Chattanooga	341400-Trans Equip Other	Purchase 2 trailers for Dsitributio	R26-02O1.22-P-0010	(7,618)
1026-Tennessee American Water Co	Chattanooga	341400-Trans Equip Other	Trailer for backhoe	R26-02O1.23-P-0002	(1,300)
1026-Tennessee American Water Co	Chattanooga	341400-Trans Equip Other	Mobile Equipment - Excavator	R26-02O1.23-P-0002	(46,150)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	STORAGE BIN DISTRIBUTION	ZZ_LIFE_AUTO	(2,902)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	ONE-TON CHAIN HOIST	ZZ_LIFE_AUTO	(122)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	SHELVING FOR METER PARTS	ZZ_LIFE_AUTO	(140)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	LEDGE SHELVING	ZZ_LIFE_AUTO	(148)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	STORAGE BINS AND INVENTORY FILE SYSTEM	ZZ_LIFE_AUTO	(754)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	LYON STORAGE EQUIPMENT CABINET	ZZ_LIFE_AUTO	(184)

Tennessee American Water Company
Docket No. 24-000032
Retirement Activity 2022-2023

TAW_R_CADDR1_151_062524_Attachment

Company	District	Utility Account Description	Work Order Description	Work_Order_Number	Activity_Cost
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	HEAVY DUTY HAND TRUCK	ZZ_LIFE_AUTO	(452)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	LIFT TRUCK	ZZ_LIFE_AUTO	(18,681)
1026-Tennessee American Water Co	Chattanooga	342000-Stores Equipment	INDUSTRIAL CABINETS	ZZ_LIFE_AUTO	(689)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Power Saw	R26-02P1.21-P-0005	(843)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	ICS Chainsawa	R26-02P1.21-P-0012	(2,331)
1026-Tennessee American Water Co	Sequatchie	343000-Tools,Shop,Garage Equip	Hydrant tool	R26-05P1.23-P-0006	(182)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Meter Testing Equipment	ZZ_LIFE_AUTO	(4,000)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Mobile Equipment - Compressor	ZZ_LIFE_AUTO	(48,846)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Meters - Meter Reading Equipment (Handheld, MU - Meter Interface Unit)	ZZ_LIFE_AUTO	(2,975)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	ZZ_LIFE_AUTO	(4,048)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Tapping Machine	ZZ_LIFE_AUTO	(2,227)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Ditch Pump	ZZ_LIFE_AUTO	(2,365)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Tapping Machine	ZZ_LIFE_AUTO	(3,962)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Leak Detection Equipment	ZZ_LIFE_AUTO	(14,580)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Drilling Machine	ZZ_LIFE_AUTO	(2,612)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Tools and Small Equipment - Ditch Pump	ZZ_LIFE_AUTO	(36,944)
1026-Tennessee American Water Co	Chattanooga	343000-Tools,Shop,Garage Equip	Instrumentation - Leak Detection Equipment (Acoustical, Connectivity Probe, Pressure Monitored)	ZZ_LIFE_AUTO	(5,238)
1026-Tennessee American Water Co	Suck Creek	346100-Comm Equip Non-Telephone	Instrumentation - Control System - Antenna	R26-03L1.20-P-0003	(3,123)
1026-Tennessee American Water Co	Suck Creek	346100-Comm Equip Non-Telephone	Instrumentation - Control System - Data Radio	R26-03L1.21-P-0002	(4,164)
1026-Tennessee American Water Co	Suck Creek	346100-Comm Equip Non-Telephone	Repl. MDS Radios w/Cell Modems @ SC	R26-03L1.22-P-0002	(758)
1026-Tennessee American Water Co	Sequatchie	346100-Comm Equip Non-Telephone	Instrumentation - Control System - Antenna	R26-05L1.20-P-0003	(521)
1026-Tennessee American Water Co	Sequatchie	346100-Comm Equip Non-Telephone	Instrumentation - Control System - Data Radio	R26-05L1.22-P-0002	(1,366)
1026-Tennessee American Water Co	Sequatchie	346100-Comm Equip Non-Telephone	Catalyst 9300 24-port Switch	R26-05M1.23-P-0002	(4,328)
1026-Tennessee American Water Co	Chattanooga	346100-Comm Equip Non-Telephone	Transmitter.SC AC : Suck Creek Acq	ZZ_LIFE_AUTO	(703)
1026-Tennessee American Water Co	Chattanooga	346190-Remote Control & Instrument	Instrumentation - Control System - Antenna	R26-02L1.21-P-0002	(18,464)
1026-Tennessee American Water Co	Chattanooga	346190-Remote Control & Instrument	Instrumentation - Control System - Modem/Router/Hotspot	R26-02L1.21-P-0002	(1,039)
1026-Tennessee American Water Co	Chattanooga	346190-Remote Control & Instrument	Instrumentation - Control System - Programmable Logic Controller	R26-02L1.23-P-0004	(1,226)
1026-Tennessee American Water Co	Sequatchie	347000-Misc Equipment	Flow Control - Other Valve (Air, Altitude, Backflow Preventor, Ball, Check, Cone, Diaphragm, Flap (Outfall), Float, Foot, (	R26-05Q1.19-P-0012	(3,803)
1026-Tennessee American Water Co	Chattanooga	347000-Misc Equipment	Electrical - Power Supply Equipment (DC Supply, Fuel Cells, Hydroelectric, Phase Converter, Portable Light Plant, Powe	R26-02L1.22-P-0005	(9,059)
1026-Tennessee American Water Co	Chattanooga	347000-Misc Equipment	Safety and Security - Automatic External Defibrillator	R26-02Q1.19-P-0016	(1,954)
1026-Tennessee American Water Co	Chattanooga	347000-Misc Equipment	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	ZZ_LIFE_AUTO	(34,427)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-152. Plant Retirements. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Retirements", included with the Company's filing. Specifically refer to Footnote 1 of this spreadsheet which states "Retirement amount adjusted". Provide the source and support for all adjustments included in Footnote 1 along with a narrative explanation supporting the need for each such adjustment.

Response:

The total retirements for account 320100 from 2022-2023 was a positive $424,813 amount. This was caused by unretiring $686,905 of assets in this account, which were initially retired in 2021. This unretirement was removed from the activity used to calculate the 2-year average and resulting monthly projected retirements, reflecting a crediting amount consistent with retirement activity.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-153. Plant Retirements. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Retirements", included with the Company's filing. Specifically refer to Footnote 2 of this spreadsheet which states "Monthly Retirements average excluded retirement in the calculation of the 2-year average due to a zero-asset balance remaining." Provide the source and support for all adjustments included in Footnote 2.

Response:

The 2-year average of actual monthly retirements for account 340315 would have resulted in a zero-asset balance remaining because the amount of the retirements in 2022-2023. Therefore, the retirements were excluded in the calculations.

The December asset balance of 340315 was $122,088 and the average monthly 2-year average of actual monthly retirements is ($298,470) [2022-2023 Total Retirements ($7,163,281)/2 Year/12 Months].

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-154. Plant Retirements. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Retirements", included with the Company's filing. Provide the historical monthly plant retirements by plant account, by geographical territory and by year for 2020, 2021, 2022 and 2023.

Response:

Please see TAW_R_CADDR1_154_062524_Attachment

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1	2601	Corporate	340300-Computer Software	340300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (75,996)	$ -	$ -
2	2601	Corporate	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
3					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (75,996)**	**$ -**	**$ -**
4																
5																
6	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	(490)	-	-	-	-	-	-	-	-	-
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	-	-	(1,545)	-	-	(5,379)	(1,799)	-	-	(3,008)	-	-
10	2602	Chattanooga	304400-Struct & Imp-T&D	304400	-	-	-	-	-	-	(26,647)	-	-	-	-	-
11	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	-	-	(19,160)	-	-	-	-	-	-	-
12	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	-	-	-	-	-	-	-	-	-	-	-	-
13	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
14	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	(3,562)	-	-	-	-	-	-	-
16	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	(2,342)	-	-	-	(9,486)	(1,480)	-	-	-
17	2602	Chattanooga	311300-Pump Eqp Diesel	311300	-	-	-	-	-	-	-	-	-	-	-	-
18	2602	Chattanooga	311500-Pump Eqp Other	311500	-	-	(537)	-	-	-	(2,236)	(1,015)	-	-	-	-
19	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	-	-	-	-	-	-	-	-	-	-	-	-
20	2602	Chattanooga	320100-WT Equip Non-Media	320100	-	(591)	(2,297)	-	(1,584)	-	(6,718)	-	(1,280)	-	-	-
21	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	(110)	(872)	-	-	-	-	-	-	-	-	-
22	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	(2,956)	-	(1,051)	-	-	-	-
23	2602	Chattanooga	330003-Tank Repainting	330003	-	-	-	-	-	-	-	-	-	-	-	-
24	2602	Chattanooga	331001-TD Mains Not Classified	331001	(29)	-	(59)	-	-	(3,356)	-	(1,196)	-	-	-	-
25	2602	Chattanooga	331100-TD Mains 4in & Less	331100	-	495	(87,081)	-	(71,102)	(61,745)	(2,982)	(160,414)	(39)	(50)	(15,550)	-
26	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	-	382	(55,662)	-	(568)	(525)	(927)	(1,823)	-	-	(2,351)	(833)
27	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	-	(257)	(10,282)	-	-	(236)	-	(556)	-	-	-	(16,956)
28	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	-	(1,155)	-	-	-	-	-	-	-	-
29	2602	Chattanooga	333000-Services	333000	-	54	(14)	-	-	(12,055)	-	-	-	-	-	-
30	2602	Chattanooga	334100-Meters	334100	(4,776)	(231)	-	-	-	-	(88)	-	-	-	-	-
31	2602	Chattanooga	334110-Meters Bronze Case	334110	-	-	-	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	334200-Meter Installations	334200	-	(59)	(1,162)	-	(3,242)	(1,983)	(12,539)	(3,053)	-	-	(15,453)	(1,651)
33	2602	Chattanooga	335000-Hydrants	335000	-	-	(5,826)	-	-	-	-	-	-	-	-	-
34	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
36	2602	Chattanooga	340220-Comp & Periph Personal	340220	-	-	-	-	-	-	-	-	-	-	-	-
37	2602	Chattanooga	340230-Comp & Periph Other	340230	-	(2,755)	-	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	(68,116)	-	-	-	-	-	-
39	2602	Chattanooga	340315-Comp Software Spec Depr Rat	340315	-	-	-	-	-	-	-	-	-	-	-	-
40	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	(22,354)	-	-	-	-	-	-	-	-
41	2602	Chattanooga	341300-Trans Equip Autos	341300	-	-	-	-	-	-	-	-	-	-	-	-
42	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
43	2602	Chattanooga	342000-Stores Equipment	342000	-	-	-	-	-	-	-	-	-	-	-	-
44	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	(10,917)	-	-	-	-	-	(80,120)
45	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	(6,747)	-	-	-	-	-	-	-	-	-
46	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	(14,145)	-	-	-	-	-	-	-
47	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	(4,304)	-	-	-	-	-	-	-
48	2602	Chattanooga	346190-Remote Control & Instrument	346190	(4,165)	-	-	-	-	-	-	-	-	-	-	-
49	2602	Chattanooga	347000-Misc Equipment	347000	-	-	(11,683)	-	-	-	(8,131)	-	-	-	-	(690,524)
50					**$ (8,970)**	**$ (3,070)**	**$ (184,256)**	**$ (25,851)**	**$ (117,667)**	**$ (167,268)**	**$ (62,066)**	**$ (178,594)**	**$ (2,799)**	**$ (3,058)**	**$ (33,354)**	**$ (790,084)**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
51																
52																
53	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	$ -	$ 83	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	2603	Suck Creek	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
55	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	(276)	-	-
56	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	-	-	-	-
57	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	(265)	-	-	-	-	-	-	-	-	-	-	-
58	2603	Suck Creek	333000-Services	333000	-	71	-	-	-	-	-	-	-	-	-	-
59	2603	Suck Creek	334100-Meters	334100	-	-	(146)	-	-	-	-	-	-	-	-	-
60	2603	Suck Creek	334200-Meter Installations	334200	-	83	-	-	-	-	-	-	-	-	-	-
61	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
62	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
63	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
64	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
65					**$ (265)**	**$ 238**	**$ (146)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (276)**	**$ -**	**$ -**
66																
67																
68	2605	Sequatchie Valley	304200-Struct & Imp-Pumping	304200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
69	2605	Sequatchie Valley	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
70	2605	Sequatchie Valley	311500-Pump Eqp Other	311500	-	-	-	-	-	-	-	-	-	(1,773)	-	-
71	2605	Sequatchie Valley	320100-WT Equip Non-Media	320100	-	-	-	(326)	-	-	-	(2,436)	-	-	-	-
72	2605	Sequatchie Valley	331001-TD Mains Not Classified	331001	-	-	-	-	-	-	-	-	-	-	-	-
73	2605	Sequatchie Valley	331100-TD Mains 4in & Less	331100	-	(541)	(56)	(3)	-	(137)	(18)	(2)	-	(1,092)	(114)	-
74	2605	Sequatchie Valley	331200-TD Mains 6in to 8in	331200	-	(616)	(943)	-	-	(210)	(597)	-	(353)	(175)	(257)	-
75	2605	Sequatchie Valley	333000-Services	333000	-	(15,098)	(974)	-	-	-	-	(1,655)	-	-	(1,047)	-
76	2605	Sequatchie Valley	334100-Meters	334100	-	-	-	(0)	(423)	(318)	(391)	(1,605)	(484)	(564)	(989)	-
77	2605	Sequatchie Valley	334200-Meter Installations	334200	-	-	-	(56)	(16,333)	(74)	(56)	(74)	(56)	(112)	(112)	-
78	2605	Sequatchie Valley	334300-Meter Vaults	334300	-	-	-	(205)	-	-	-	-	-	-	-	-
79	2605	Sequatchie Valley	335000-Hydrants	335000	-	-	-	(15,281)	(3,875)	(5,179)	-	-	-	(1,490)	(9,523)	-
80	2605	Sequatchie Valley	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
81	2605	Sequatchie Valley	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
82	2605	Sequatchie Valley	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	-	-	-
83	2605	Sequatchie Valley	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
84					**$ -**	**$ (16,255)**	**$ (1,972)**	**$ (15,871)**	**$ (20,631)**	**$ (5,920)**	**$ (1,061)**	**$ (5,772)**	**$ (893)**	**$ (5,204)**	**$ (12,042)**	**$ -**
85																
86																
87	2606	Jasper Highlands	331001-TD Mains Not Classified	331001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88	2606	Jasper Highlands	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	-	-	-	-	-
89	2606	Jasper Highlands	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	-
90	2606	Jasper Highlands	334100-Meters	334100	-	-	-	-	-	-	-	-	-	-	-	-
91	2606	Jasper Highlands	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	-	-	-	-
92	2606	Jasper Highlands	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
93					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	2601	Corporate	340300-Computer Software	340300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2601	Corporate	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
3					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
4																
5																
6	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ (6,509)	$ -	$ -	$ -	$ -	$ -	$ -
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	-	(204)	-	-	-	-	-	-	-	-
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	-	(9,953)	-	-	-	-	(3,629)	-	-	-
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	-	-	-	(521)	-	(35)	-	-	-	-	-	-
10	2602	Chattanooga	304400-Struct & Imp-T&D	304400	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	-	-	-	-	-	-	-	-	-	-
12	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	-	-	-	-	-	-	-	-	-	-	-	-
13	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
14	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	(16,520)	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
16	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	(3,365)	-	-	-
17	2602	Chattanooga	311300-Pump Eqp Diesel	311300	-	-	-	-	-	-	-	-	-	-	-	-
18	2602	Chattanooga	311500-Pump Eqp Other	311500	-	(40,968)	-	-	-	(455)	(2,485)	-	(681)	-	-	(4,652)
19	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	-	-	-	-	-	-	-	-	-	-	-	-
20	2602	Chattanooga	320100-WT Equip Non-Media	320100	-	(2,640)	(285)	(689,512)	(1,871)	(5,518)	-	(484)	(3,813)	-	-	-
21	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-	-	-	-
22	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	-	-	-	-	-	-	(0)
23	2602	Chattanooga	330003-Tank Repainting	330003	-	-	-	-	-	-	-	-	-	-	-	-
24	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	(28,105)	-	-	-	-	-	28,164	-	-	-	-
25	2602	Chattanooga	331100-TD Mains 4in & Less	331100	-	494,012	(149)	-	-	(136)	-	(7,641)	(18)	(2,396)	-	(18)
26	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	-	135,702	(892)	-	(712)	-	-	(30,940)	-	(134)	-	-
27	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	-	37,134	(234)	-	(191)	-	(1,142)	-	(18)	-	-	-
28	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	1,155	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	333000-Services	333000	-	24,405	-	-	-	-	-	-	-	-	-	-
30	2602	Chattanooga	334100-Meters	334100	-	-	-	-	-	(237,743)	(114,881)	237,743	(1,367)	-	-	-
31	2602	Chattanooga	334110-Meters Bronze Case	334110	-	-	-	-	-	-	-	(215,818)	(158,570)	-	-	-
32	2602	Chattanooga	334200-Meter Installations	334200	-	40,222	-	-	-	-	-	-	-	-	(1,623)	-
33	2602	Chattanooga	335000-Hydrants	335000	-	78,257	(399)	(4,005)	(628)	-	(2,736)	(8,902)	-	(6,276)	(5,648)	-
34	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	(1,558)	-	-	-	-	-	-	-	-	-	-
36	2602	Chattanooga	340220-Comp & Periph Personal	340220	-	-	-	-	-	-	-	-	-	-	-	-
37	2602	Chattanooga	340230-Comp & Periph Other	340230	-	-	-	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	(2,217)	-
39	2602	Chattanooga	340315-Comp Software Spec Depr Rat	340315	-	-	-	-	-	-	-	-	-	-	-	-
40	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
41	2602	Chattanooga	341300-Trans Equip Autos	341300	-	-	-	-	-	-	-	-	-	-	-	-
42	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
43	2602	Chattanooga	342000-Stores Equipment	342000	-	-	-	-	-	-	-	-	-	-	-	-
44	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	(37,997)	-	-	(24,291)	-	-	(7,905)	-	-	(4,428)
45	2602	Chattanooga	344000-Laboratory Equipment	344000	-	(3,195)	-	-	-	-	-	-	-	-	-	-
46	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
47	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
48	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	-	-	-	-	-	-	-	-
49	2602	Chattanooga	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	-	-	-
50					**$ -**	**$ 717,902**	**$ (39,957)**	**$ (704,195)**	**$ (3,402)**	**$ (274,686)**	**$ (121,245)**	**$ 2,123**	**$ (179,366)**	**$ (8,806)**	**$ (9,488)**	**$ (9,097)**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
51																
52																
53	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	2603	Suck Creek	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
55	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	(53)	-	-	-
57	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	(27)	(504)	-	-	-
58	2603	Suck Creek	333000-Services	333000	-	504	-	-	-	-	-	-	-	-	-	-
59	2603	Suck Creek	334100-Meters	334100	-	-	-	-	-	-	-	-	-	-	-	-
60	2603	Suck Creek	334200-Meter Installations	334200	-	4,697	-	-	-	-	-	-	-	-	-	-
61	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
62	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	(536)	-	-	-
63	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	(7,443)	-	-	-	-	-	-	-	-	-	-
64	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
65					**$ -**	**$ (2,241)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (27)**	**$ (1,094)**	**$ -**	**$ -**	**$ -**
66																
67																
68	2605	Sequatchie Valley	304200-Struct & Imp-Pumping	304200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
69	2605	Sequatchie Valley	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
70	2605	Sequatchie Valley	311500-Pump Eqp Other	311500	-	-	-	(1,850)	-	(5,152)	-	-	-	-	-	-
71	2605	Sequatchie Valley	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
72	2605	Sequatchie Valley	331001-TD Mains Not Classified	331001	-	(49)	-	-	-	-	-	-	-	-	-	-
73	2605	Sequatchie Valley	331100-TD Mains 4in & Less	331100	-	959	(24)	-	-	(8)	(3,062)	-	(35)	-	(12)	(112)
74	2605	Sequatchie Valley	331200-TD Mains 6in to 8in	331200	-	1,809	-	-	-	(316)	(424)	-	(35)	-	(45)	(9)
75	2605	Sequatchie Valley	333000-Services	333000	-	53,720	(21,215)	-	(33,864)	(7,230)	(1,718)	-	-	-	-	-
76	2605	Sequatchie Valley	334100-Meters	334100	-	3,422	-	-	-	(3,320)	(485)	-	(12,827)	(132)	(1,525)	(1,629)
77	2605	Sequatchie Valley	334200-Meter Installations	334200	-	(780)	(149)	-	-	(167)	(112)	-	(380)	(74)	(74)	-
78	2605	Sequatchie Valley	334300-Meter Vaults	334300	-	(59)	(29,537)	-	-	-	-	-	(1,081)	-	-	-
79	2605	Sequatchie Valley	335000-Hydrants	335000	-	5,704	-	-	(3,875)	-	-	-	(3,719)	-	-	-
80	2605	Sequatchie Valley	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
81	2605	Sequatchie Valley	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
82	2605	Sequatchie Valley	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	-	-	-
83	2605	Sequatchie Valley	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
84					**$ -**	**$ 64,726**	**$ (50,925)**	**$ (1,850)**	**$ (37,739)**	**$ (16,194)**	**$ (5,801)**	**$ -**	**$ (18,077)**	**$ (206)**	**$ (1,657)**	**$ (1,750)**
85																
86																
87	2606	Jasper Highlands	331001-TD Mains Not Classified	331001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88	2606	Jasper Highlands	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	-	-	-	-	-
89	2606	Jasper Highlands	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	-
90	2606	Jasper Highlands	334100-Meters	334100	-	-	(165)	-	-	-	-	-	(9,759)	-	-	-
91	2606	Jasper Highlands	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	-	-	-	-
92	2606	Jasper Highlands	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
93					**$ -**	**$ -**	**$ (165)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (9,759)**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1	2601	Corporate	340300-Computer Software	340300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2601	Corporate	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
3					**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
4																
5																
6	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	(521)	-	-	(1)	(1,036)	-	-	-	-	-
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	-	-	-	(3,310)	(4,967)	-	-	-	-	-
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	-	(300)	-	521	-	-	-	-	-	-	-	-
10	2602	Chattanooga	304400-Struct & Imp-T&D	304400	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	-	-	-	-	-	-	-	-	-	(1,659)
12	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	-	-	-	(1,709)	-	-	-	-	(748)	-	-	-
13	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	(719)	-	-	-	-	-
14	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
16	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	(1,484)	-	-	-	(1,029)	(1,025)	-	-	-	(2,290)	(2,893)
17	2602	Chattanooga	311300-Pump Eqp Diesel	311300	-	-	-	-	-	-	-	-	(26,359)	-	-	-
18	2602	Chattanooga	311500-Pump Eqp Other	311500	-	(2,889)	-	-	-	(963)	-	-	-	-	-	(17,816)
19	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	(1,124)	(1,591)	-	-	-	-	-	-	-	-	-	-
20	2602	Chattanooga	320100-WT Equip Non-Media	320100	-	(24)	(427)	573,648	(7,508)	-	(336)	-	-	-	-	(20,996)
21	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	(4,675)	-	-	(79,530)	(21,165)	-	-	-	-
22	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	(0)	0	-	-	-	-	(39,685)	-	-	(0)
23	2602	Chattanooga	330003-Tank Repainting	330003	-	-	-	-	-	-	-	-	-	-	-	-
24	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	-	-	-	(75)	(40)	-	-	-	-	-	-
25	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(406)	(5,314)	(4,109)	(4,733)	(820)	(35,958)	(1,841)	725	(7,147)	(14)	-	(557)
26	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(268)	(6,054)	(1,901)	-	-	(5,137)	-	(8,382)	-	-	-	(151)
27	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	(28)	-	(238)	-	190	(885)	-	(179)	(272)	-	-	(22)
28	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	(94)
30	2602	Chattanooga	334100-Meters	334100	-	-	-	-	-	-	(3,645)	-	-	(781)	-	(12,029)
31	2602	Chattanooga	334110-Meters Bronze Case	334110	-	-	-	-	-	-	-	(116,875)	-	-	(297)	(142,677)
32	2602	Chattanooga	334200-Meter Installations	334200	(3,251)	-	-	-	-	(1,355)	-	(1,695)	(4,278)	-	-	(3,215)
33	2602	Chattanooga	335000-Hydrants	335000	(5,296)	-	-	-	(628)	(11,297)	-	(1,255)	(16,310)	(3,766)	-	(1,255)
34	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	(322)	-	-	-	-
35	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
36	2602	Chattanooga	340220-Comp & Periph Personal	340220	-	-	-	-	(3,919)	-	-	-	-	-	-	-
37	2602	Chattanooga	340230-Comp & Periph Other	340230	-	-	-	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	-	-
39	2602	Chattanooga	340315-Comp Software Spec Depr Rat	340315	-	-	-	-	-	-	-	-	(3,028,406)	-	-	-
40	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
41	2602	Chattanooga	341300-Trans Equip Autos	341300	-	-	-	-	-	-	-	-	-	-	-	-
42	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
43	2602	Chattanooga	342000-Stores Equipment	342000	-	-	(24,072)	-	-	-	-	-	-	-	-	-
44	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	(9,238)	-	(843)	(48,846)	(2,331)	-	-	-	-	(7,023)
45	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	-	-	-	-	-	-	-	-	-	-
46	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
47	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
48	2602	Chattanooga	346190-Remote Control & Instrument	346190	(19,503)	-	-	-	-	-	-	-	-	-	-	-
49	2602	Chattanooga	347000-Misc Equipment	347000	-	-	-	-	(1,954)	-	-	-	-	-	-	(3,803)
50					**$ (29,875)**	**$ (17,655)**	**$ (40,507)**	**$ 563,053**	**$ (15,557)**	**$ (108,820)**	**$ (95,430)**	**$ (149,148)**	**$ (3,123,205)**	**$ (4,561)**	**$ (2,587)**	**$ (214,190)**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
51																
52																
53	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	$ -	$ -	$ -	$ -	$ -	$ (290)	$ -	$ -	$ -	$ -	$ -	$ -
54	2603	Suck Creek	311200-Pump Eqp Electric	311200	-	-	-	-	-	(7,892)	-	-	-	-	-	-
55	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	(53)	-	-	-	-	-
57	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	(37)	-	-	-	-	-	(64)	-
58	2603	Suck Creek	333000-Services	333000	-	(3)	-	-	-	-	(18)	-	-	-	(16)	-
59	2603	Suck Creek	334100-Meters	334100	-	-	-	-	-	-	(197)	-	-	-	-	-
60	2603	Suck Creek	334200-Meter Installations	334200	-	-	-	-	-	-	(5,581)	-	-	-	-	-
61	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
62	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	(255)	-
63	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
64	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	(7,287)	-	-	-	-	-	-	-	(758)
65					**$ -**	**$ (3)**	**$ -**	**$ (7,287)**	**$ (37)**	**$ (8,182)**	**$ (5,850)**	**$ -**	**$ -**	**$ -**	**$ (335)**	**$ (758)**
66																
67																
68	2605	Sequatchie Valley	304200-Struct & Imp-Pumping	304200	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
69	2605	Sequatchie Valley	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	(7,024)	-
70	2605	Sequatchie Valley	311500-Pump Eqp Other	311500	-	(269)	-	-	-	-	-	-	-	-	-	-
71	2605	Sequatchie Valley	320100-WT Equip Non-Media	320100	-	(93)	-	-	(122)	(7,423)	-	-	-	(1,003)	-	(1,649)
72	2605	Sequatchie Valley	331001-TD Mains Not Classified	331001	-	-	-	-	-	-	-	-	-	-	-	-
73	2605	Sequatchie Valley	331100-TD Mains 4in & Less	331100	-	(39)	(29)	(26)	-	(823)	(1,010)	(23)	(11)	(59)	(12)	-
74	2605	Sequatchie Valley	331200-TD Mains 6in to 8in	331200	(180)	-	-	(238)	-	-	(432)	-	21	-	(34)	-
75	2605	Sequatchie Valley	333000-Services	333000	-	-	14,342	(6,255)	(111)	-	(64,899)	(1,802)	(5,907)	-	(1,759)	(28)
76	2605	Sequatchie Valley	334100-Meters	334100	(1,299)	(6,471)	(497)	(2,933)	-	-	(13,076)	-	(5,007)	(210)	(13,343)	(106)
77	2605	Sequatchie Valley	334200-Meter Installations	334200	(37)	-	242	(168)	(37)	-	93	(19)	(167)	-	(19)	(74)
78	2605	Sequatchie Valley	334300-Meter Vaults	334300	-	-	(93)	-	-	-	-	-	-	-	(507)	-
79	2605	Sequatchie Valley	335000-Hydrants	335000	(9,523)	-	(1,074)	-	-	-	(3,704)	-	-	-	(366)	-
80	2605	Sequatchie Valley	340200-Comp & Periph Equip	340200	-	-	-	(7,157)	-	-	-	-	-	-	-	-
81	2605	Sequatchie Valley	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
82	2605	Sequatchie Valley	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	-	-	-
83	2605	Sequatchie Valley	346100-Comm Equip Non-Telephone	346100	-	-	-	(521)	-	-	-	-	-	-	-	-
84					**$ (11,040)**	**$ (6,871)**	**$ 12,891**	**$ (17,297)**	**$ (271)**	**$ (8,246)**	**$ (83,027)**	**$ (1,843)**	**$ (11,071)**	**$ (1,272)**	**$ (23,064)**	**$ (1,858)**
85																
86																
87	2606	Jasper Highlands	331001-TD Mains Not Classified	331001	$ -	$ -	$ -	$ (742)	$ -	$ -	$ (46)	$ -	$ -	$ -	$ (464)	$ -
88	2606	Jasper Highlands	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	-	-	-	-	-
89	2606	Jasper Highlands	333000-Services	333000	-	-	-	(1,071)	-	-	(960)	-	(253)	-	-	-
90	2606	Jasper Highlands	334100-Meters	334100	-	-	-	-	-	(758)	-	-	(22,560)	-	-	-
91	2606	Jasper Highlands	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	(220)	-	(378)	-
92	2606	Jasper Highlands	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
93					**$ -**	**$ -**	**$ -**	**$ (1,814)**	**$ -**	**$ (758)**	**$ (1,006)**	**$ -**	**$ (23,033)**	**$ -**	**$ (842)**	**$ -**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	2601	Corporate	340300-Computer Software	340300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2601	Corporate	341100-Trans Equip Lt Duty Trks	341100	-	-	(30,546)	-	-	-	-	-	-	-	-	-
3					**$ -**	**$ -**	**$ (30,546)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
4																
5																
6	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
7	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	-	(3,554)	-	-	-	-	-	-	-	-
8	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	-	-	(274)	-	-	-	-	-	-	-
9	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	304400-Struct & Imp-T&D	304400	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	304500-Struct & Imp-General	304500	(999)	-	-	-	-	-	-	-	-	-	-	-
12	2602	Chattanooga	304700-Struct & Imp-Store,Shop,Gar	304700	-	-	-	-	-	-	-	-	-	-	-	-
13	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
14	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
16	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	-	(5,522)	-	-	-	-	-	-	(1,896)
17	2602	Chattanooga	311300-Pump Eqp Diesel	311300	-	-	-	-	-	-	-	-	-	-	-	-
18	2602	Chattanooga	311500-Pump Eqp Other	311500	-	-	-	(415)	-	-	-	-	-	(290)	-	-
19	2602	Chattanooga	311520-Pump Eqp-SOS & Pumping	311520	-	-	-	-	-	-	-	(195)	-	-	-	-
20	2602	Chattanooga	320100-WT Equip Non-Media	320100	-	-	(118)	-	-	-	-	(29,355)	(10,038)	(408)	(79,625)	-
21	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-	-	-	-
22	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	(66,912)	-	-	-	-	-	(103,320)	-	(23,056)	-	-	-
23	2602	Chattanooga	330003-Tank Repainting	330003	(342,040)	-	-	-	-	-	-	-	-	-	-	-
24	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	-	-	-	(5)	-	-	-	-	-	-	-
25	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(4,045)	-	(380)	(5)	(126)	-	(542)	-	(18)	-	(179,561)	-
26	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(2,801)	(6)	(105)	(3)	(56)	-	(2,794)	(10)	-	-	(332)	-
27	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	-	-	(34)	-	(228)	-	-	-	(8,938)	-	-	-
28	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	333000-Services	333000	-	-	-	-	(1,252)	-	-	(94)	-	-	-	(1,266)
30	2602	Chattanooga	334100-Meters	334100	-	-	-	-	-	-	-	(8,748)	-	-	-	-
31	2602	Chattanooga	334110-Meters Bronze Case	334110	-	-	-	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	334200-Meter Installations	334200	(1,512)	-	-	(87)	-	-	(3,650)	-	-	-	(2,542)	-
33	2602	Chattanooga	335000-Hydrants	335000	-	-	-	(4,658)	-	-	(5,021)	-	-	-	(4,377)	-
34	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
36	2602	Chattanooga	340220-Comp & Periph Personal	340220	-	-	-	-	-	-	-	-	-	-	-	-
37	2602	Chattanooga	340230-Comp & Periph Other	340230	-	-	-	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	-	-
39	2602	Chattanooga	340315-Comp Software Spec Depr Rat	340315	-	-	-	-	-	(4,134,875)	-	-	-	-	-	-
40	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	(34,322)	-	-	-	-	-	-	-	(13,886)	-
41	2602	Chattanooga	341300-Trans Equip Autos	341300	-	-	(314,895)	-	-	-	-	-	-	-	(27,347)	-
42	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	(14,259)	-	-	-	-	-	-	-	(46,150)	-
43	2602	Chattanooga	342000-Stores Equipment	342000	-	-	-	-	-	-	-	-	-	-	-	-
44	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	(25,747)	-	-	(36,944)	-	-	-	-	-	-
45	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	-	-	-	-	-	-	-	-	-	-
46	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
47	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
48	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	-	-	(1,226)	-	-	-	-	-
49	2602	Chattanooga	347000-Misc Equipment	347000	-	-	-	-	(9,059)	(34,427)	-	-	-	-	-	-
50					**$ (418,310)**	**$ (6)**	**$ (389,861)**	**$ (8,723)**	**$ (16,521)**	**$ (4,206,246)**	**$ (116,552)**	**$ (38,402)**	**$ (42,050)**	**$ (698)**	**$ (353,821)**	**$ (3,162)**

Tennessee American Water Company
Docket No. 24-000032
Retirements by month, January 2020-December 2023

TAW_R_CADDR1_154_062524_Attachment

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
51																
52																
53	2603	Suck Creek	304300-Struct & Imp-Treatment	304300	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
54	2603	Suck Creek	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
55	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	-	-	-	-
57	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	(7,401)	-	-	-	-	-	-	-
58	2603	Suck Creek	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	(5,891)
59	2603	Suck Creek	334100-Meters	334100	-	-	-	-	-	-	-	-	-	-	-	-
60	2603	Suck Creek	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	-	-	-	-
61	2603	Suck Creek	334300-Meter Vaults	334300	(80)	-	-	-	-	-	-	-	-	-	-	-
62	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
63	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
64	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	(703)	-	-	-	-	-	-	-	-	-
65					**$ (80)**	**$ -**	**$ (703)**	**$ -**	**$ (7,401)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (5,891)**
66																
67																
68	2605	Sequatchie Valley	304200-Struct & Imp-Pumping	304200	$ (256,051)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
69	2605	Sequatchie Valley	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	(2,690)	-	-
70	2605	Sequatchie Valley	311500-Pump Eqp Other	311500	-	-	-	-	-	-	-	-	-	(1,063)	-	-
71	2605	Sequatchie Valley	320100-WT Equip Non-Media	320100	(395)	-	-	-	-	-	-	-	-	-	-	-
72	2605	Sequatchie Valley	331001-TD Mains Not Classified	331001	-	-	-	-	-	-	-	-	-	-	-	-
73	2605	Sequatchie Valley	331100-TD Mains 4in & Less	331100	(2,169)	-	(3,711)	(8)	(27)	-	(6)	-	-	-	-	(330)
74	2605	Sequatchie Valley	331200-TD Mains 6in to 8in	331200	(20)	-	(110)	(101)	(164)	-	-	-	-	-	-	(341)
75	2605	Sequatchie Valley	333000-Services	333000	(8,571)	-	(43)	(7,751)	-	-	-	-	-	-	-	(105,190)
76	2605	Sequatchie Valley	334100-Meters	334100	(2,659)	(942)	(3,342)	(2,622)	(2,650)	-	-	-	-	-	-	(28,192)
77	2605	Sequatchie Valley	334200-Meter Installations	334200	(56)	(37)	(37)	-	(56)	-	-	-	-	-	-	(372)
78	2605	Sequatchie Valley	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
79	2605	Sequatchie Valley	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	(11,627)
80	2605	Sequatchie Valley	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
81	2605	Sequatchie Valley	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	(1,300)	-
82	2605	Sequatchie Valley	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	(182)	-	-
83	2605	Sequatchie Valley	346100-Comm Equip Non-Telephone	346100	(1,366)	-	-	-	-	-	-	-	-	-	-	(4,328)
84					**$ (271,287)**	**$ (979)**	**$ (7,244)**	**$ (10,483)**	**$ (2,897)**	**$ -**	**$ (6)**	**$ -**	**$ -**	**$ (3,935)**	**$ (1,300)**	**$ (150,378)**
85																
86																
87	2606	Jasper Highlands	331001-TD Mains Not Classified	331001	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
88	2606	Jasper Highlands	331200-TD Mains 6in to 8in	331200	-	-	-	(1,232)	-	-	-	-	-	-	-	-
89	2606	Jasper Highlands	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	(10,714)
90	2606	Jasper Highlands	334100-Meters	334100	(121)	(320)	(675)	(121)	(121)	(68)	-	-	-	-	-	(121)
91	2606	Jasper Highlands	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	-	-	-	(220)
92	2606	Jasper Highlands	335000-Hydrants	335000	(2,321)	-	-	(2,321)	-	-	-	-	-	-	-	(7,047)
93					**$ (2,442)**	**$ (320)**	**$ (675)**	**$ (3,673)**	**$ (121)**	**$ (68)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (18,102)**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-155. Cost of Removal. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Cost of Removal", included with the Company's filing. Specifically refer to the "Total 2022-2023 Cost of Removals" amounts included in Columns B through E on this spreadsheet. Provide the source and support for the individual monthly amounts by utility account and geographic territory included on this spreadsheet which appear as unreferenced, hard-coded amounts.

Response:

Please see TAW_R_CADDR1_156_062524_Attachment that includes the by month Cost of Removal activity for 2022-2023 and the source detail.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-156. Cost of Removal. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Cost of Removal", included with the Company's filing. Provide the historical cost of removal by plant account, by geographical territory and by year for 2020, 2021, 2022 and 2023.

Response:

Please see TAW_R_CADDR1_156_062524_Attachment.

Tennessee American Water Company
Docket No. 24-000032
Cost of Removal by month, January 2020-December 2023

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
1	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	304100-Struct & Imp-Supply	304100	(29)	-	(1,661)	(132)	-	-	-	-	-	-	-	-
3	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	(149)	(132)	(1,248)	(92)	1	-	(390)	(22)	(433)	24	(13)	(1)
4	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	6	-	-	-	-	-	(1,325)	-	(1,938,000)	477,902	-	(60,982)
5	2602	Chattanooga	304500-Struct & Imp-General	304500	3,942	292	-	(3,743)	(3,178)	(205)	-	-	-	-	-	-
6	2602	Chattanooga	304600-Struct & Imp-Offices	304600	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
8	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	(5,336)	(15)	-
9	2602	Chattanooga	309000-Supply Mains	309000	-	(24)	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	(65)	-	(1,907)	-	-	-	-	-
11	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	(1,858)	(217)	-	(182)	(22,050)	(4,603)	261	39	(31)
12	2602	Chattanooga	311500-Pump Eqp Other	311500	(1,360)	(535)	(32)	-	-	-	(1,792)	(3,377)	(168)	-	(32,473)	(743)
13	2602	Chattanooga	320100-WT Equip Non-Media	320100	(56)	(1,714)	(134)	50	1,117	70	(13,103)	(200)	(120,223)	(1,604,055)	(319)	2
14	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	-	(148,453)	(17,237)	(28,927)	14,852	(859)	-
16	2602	Chattanooga	330200-Ground Level Tanks	330200	(169,451)	(57,840)	(3,535)	(2,965)	(486,561)	-	(60,105)	(23)	-	-	-	-
17	2602	Chattanooga	331001-TD Mains Not Classified	331001	(6,544)	(4,796)	(1,871)	(5,280)	(3,913)	(19)	(6,953)	(3,015)	(1,380)	1,144	-	-
18	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(22,235)	19,834	(12,426)	(16,893)	(36,313)	-	(56,991)	(31,724)	(93,001)	12,142	(18,700)	(33,356)
19	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(1,241)	-	(3,260)	(4,703)	(3,947)	-	(10,839)	(7,159)	(22,070)	5,080	(4,869)	(6,760)
20	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	(1,178)	-	(408)	(588)	(366)	-	(1,548)	(1,364)	(4,213)	967	(927)	(859)
21	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	(12,435)	(54)	(0)	(27)	(1,489)	-	(5)	-	-	(59)	8	-
22	2602	Chattanooga	333000-Services	333000	(5,323)	-	(5,098)	(2,250)	(1,540)	-	(1,018)	(598)	(1,891)	528	(296)	(248)
23	2602	Chattanooga	334100-Meters	334100	(303)	73	20	(70)	(6)	-	(251)	(215,436)	(12,416)	(9,590)	(1,802)	(12,142)
24	2602	Chattanooga	334200-Meter Installations	334200	-	-	(15,249)	(6,746)	(11,113)	-	(24,619)	(18,374)	(58,131)	16,771	(15,013)	(13,587)
25	2602	Chattanooga	335000-Hydrants	335000	(2,162)	-	(13,843)	(5,608)	(14,207)	-	(8,197)	(3,468)	(12,312)	(7,249)	(10,559)	(8,241)
26	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
27	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	(26,547)	(1,747)	(8,958)	(730)
28	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	(533)	(44)	-	-	-	-	-	-	-
30	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	-	-	-	-	-	-	-	-	-	-	-	2,760
31	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	-	-	-
33	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	(459)	(7)	-	-	(3)	-	-	-	-	(83)
34	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	(2,278)	-	(358)	-	-	-	-	-
35	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	15	1	-	-	-	-	-	-	-	-	-	-
36	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	-	-	-	-	-	-	-	-
37	2602	Chattanooga	347000-Misc Equipment	347000	(126)	(3)	(3,512)	(81)	16	-	-	-	-	-	-	-
38	2602	Chattanooga	348000-Other Tangible Property	348000	(2,235)	-	-	-	-	-	-	-	-	-	-	-
39			Total Chattanooga	**Total**	**$ (220,863)**	**$ (44,898)**	**$ (62,716)**	**$ (51,524)**	**$ (564,102)**	**$ (154)**	**$ (338,039)**	**$ (324,048)**	**$ (2,324,315)**	**$ (1,098,366)**	**$ (94,756)**	**$ (135,000)**
40																
41																
42	2603	Suck Creek	304500-Struct & Imp-General	304500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2603	Suck Creek	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
44	2603	Suck Creek	311500-Pump Eqp Other	311500	(31)	-	-	-	-	-	-	-	-	-	-	-
45	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	(327)	-	-
46	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	-	-	-	-
47	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	-	-	-	-	-
48	2603	Suck Creek	333000-Services	333000	(19)	(0)	(42)	-	-	-	-	-	-	-	-	-
49	2603	Suck Creek	334100-Meters	334100	-	-	-	(49)	-	18	-	-	-	-	-	-
50	2603	Suck Creek	334200-Meter Installations	334200	(22)	(1)	-	-	-	-	-	-	-	-	-	-
51	2603	Suck Creek	334300-Meter Vaults	334300	(33)	(1)	-	-	-	-	-	-	-	-	-	-
52	2603	Suck Creek	335000-Hydrants	335000	(0)	-	-	-	-	-	-	-	-	-	-	-
53	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	(2,257)	(23)	0	(14)	2	0
54	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	(575)	(15)	0	-	-	-
55	2603	Suck Creek	346200-Comm Equip Telephone	346200	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	347000-Misc Equipment	347000	(74)	-	-	-	-	-	-	-	-	-	-	-
57			Total Suck Creek	**Total**	**$ (180)**	**$ (2)**	**$ (42)**	**$ (49)**	**$ -**	**$ 18**	**$ (2,832)**	**$ (38)**	**$ 0**	**$ (341)**	**$ 2**	**$ 0**

Tennessee American Water Company
Docket No. 24-000032
Cost of Removal by month, January 2020-December 2023

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
1	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ 31,489	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	-	(235)	(2)	-	-	-	-	(1)	(0)	-
3	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	(5)	(531)	-	-	-	(14,925)	(3,208)	(731)	(2,908)	(202)
4	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	(9,009)	(362,292)	(35,122)	-	-	-	-	-	-	-	-	(184,272)
5	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	(4)	(24)	(2)	(471)	(46)	-	(535)	5	(7,939)	(528)
6	2602	Chattanooga	304600-Struct & Imp-Offices	304600	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	(5,380)
8	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	309000-Supply Mains	309000	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	(5,410)	(1,798)	131	(4)	14	-
12	2602	Chattanooga	311500-Pump Eqp Other	311500	-	(138)	(11)	0	-	-	(1,050)	(46)	(1,112)	(284)	(99,469)	(60,574)
13	2602	Chattanooga	320100-WT Equip Non-Media	320100	(67)	(5,494)	(8,010)	(18,013)	(6,965)	(2,367)	(2,477)	(4,377)	(35)	(6)	(1,330,311)	(20,953)
14	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	-	-	-	-	-	-	-	-	-	-	(221,662)	(332,193)
16	2602	Chattanooga	330200-Ground Level Tanks	330200	-	-	-	-	-	-	-	-	-	-	-	-
17	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	(7)	(1)	-	-	-	-	-	-	-	-	-
18	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(41,155)	(72,305)	(24,322)	(27,244)	(23,150)	(3,234)	(98,829)	(59,467)	(34,517)	(21,461)	(11,917)	(22,547)
19	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(11,954)	(7,922)	(4,420)	(2,419)	(5,021)	(449)	(1,796)	(558)	(10,700)	(14,379)	-	5
20	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	(1,204)	(178)	(1,342)	(1,967)	(2,313)	(44)	(588)	(0)	-	-	-	-
21	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	141	(59,167)	(11,453)	(1,037)	(5)	(478)	(34)	-	-	(900)
22	2602	Chattanooga	333000-Services	333000	(89)	46	(16)	(8)	(0)	-	-	-	-	-	-	-
23	2602	Chattanooga	334100-Meters	334100	(6,716)	(1,516)	(497)	(161)	(53)	(101,748)	(29,760)	22	-	293	17	-
24	2602	Chattanooga	334200-Meter Installations	334200	(5,510)	2,868	(1,009)	(481)	(28)	-	-	-	-	-	(230,358)	(9,032)
25	2602	Chattanooga	335000-Hydrants	335000	(8,518)	(16,148)	(128)	(8,874)	(21,772)	-	(21,365)	(19,793)	(20,809)	(25,157)	(21,338)	-
26	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
27	2602	Chattanooga	340200-Comp & Periph Equip	340200	0	-	-	-	-	-	-	-	-	-	-	-
28	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	(2,227)	-	-	-
29	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
30	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	-	-	-	-	-	-	-	-	-	-	-	-
31	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	(591)	-	-	-	-
33	2602	Chattanooga	344000-Laboratory Equipment	344000	(12)	(8)	(1)	-	-	-	-	-	-	-	-	-
34	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	(3,267)	-	-	2
36	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	-	-	-	-	-	-	-	18
37	2602	Chattanooga	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	348000-Other Tangible Property	348000	-	-	-	-	-	-	-	-	-	-	-	-
39			Total Chattanooga	**Total**	**$ (84,233)**	**$ (463,094)**	**$ (74,747)**	**$ (119,123)**	**$ (70,760)**	**$ (77,862)**	**$ (161,326)**	**$ (102,011)**	**$ (76,313)**	**$ (61,727)**	**$ (1,925,870)**	**$ (636,557)**
40																
41																
42	2603	Suck Creek	304500-Struct & Imp-General	304500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2603	Suck Creek	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
44	2603	Suck Creek	311500-Pump Eqp Other	311500	-	-	-	-	-	-	-	-	-	-	-	-
45	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
46	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	(215)	-	-	-
47	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	(1,704)	(1,352)	-	-	2
48	2603	Suck Creek	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	-	-
49	2603	Suck Creek	334100-Meters	334100	14	0	-	-	-	-	-	-	-	-	-	-
50	2603	Suck Creek	334200-Meter Installations	334200	-	-	-	-	-	-	-	-	-	-	-	-
51	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
52	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	(58)	-	-	-
53	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
54	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	-
55	2603	Suck Creek	346200-Comm Equip Telephone	346200	-	-	-	-	-	(216)	0	-	-	-	-	-
56	2603	Suck Creek	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	-	-	-
57			Total Suck Creek	**Total**	**$ 14**	**$ 0**	**$ -**	**$ -**	**$ -**	**$ (216)**	**$ 0**	**$ (1,704)**	**$ (1,625)**	**$ -**	**$ -**	**$ 2**

Tennessee American Water Company
Docket No. 24-000032
Cost of Removal by month, January 2020-December 2023

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
1	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	304100-Struct & Imp-Supply	304100	-	-	(964)	2	(1,006)	(909)	(6,125)	(221)	(4,152)	-	-	-
3	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	(1,196)	(535)	(2,090)	(353)	(2)	(458,782)	424,874	33,909	-	-	-	-
4	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	(4,634)	(4,444)	(496)	(6)	-	-	-	-	-	-	-	-
5	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	-	-	-	-	-	-	-	-	-	(2,735)
6	2602	Chattanooga	304600-Struct & Imp-Offices	304600	-	-	-	-	-	(139)	-	-	-	-	-	-
7	2602	Chattanooga	304800-Struct & Imp-Misc	304800	(1,736)	(94)	0	-	-	-	(586)	(593)	(79)	-	-	-
8	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	309000-Supply Mains	309000	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
12	2602	Chattanooga	311500-Pump Eqp Other	311500	(3,408)	(1,737)	(1,647)	(1,959)	(105)	(809)	(21,546)	(1,507)	(17,844)	(15,457)	(4,390)	(44,084)
13	2602	Chattanooga	320100-WT Equip Non-Media	320100	(6)	-	(582)	(81)	(10,285)	(235)	(3)	(15)	(2)	-	-	-
14	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	(44,369)	(23,270)	(3,966)	(170)	-	-
15	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	(123,202)	(2,318)	(4)	-	(865)	(56,706)	(4,184)	-	(4,105)	-	-	(366,926)
16	2602	Chattanooga	330200-Ground Level Tanks	330200	-	-	-	-	-	-	-	-	-	-	-	-
17	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	-	-	-	-	-	-	-	-	-	-	(8,025)
18	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(126,573)	(25,189)	(53,392)	(14,720)	(11,945)	(84,700)	(14,187)	(15,916)	(28,930)	(771)	(173,834)	(63,150)
19	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(33,661)	-	(22,415)	-	-	(33,148)	(17)	(13)	2,131	-	(52,710)	(13,795)
20	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	(3,740)	-	(2,802)	-	-	(11,197)	-	(2)	426	-	(9,961)	(2,264)
21	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	-	-	-	(79)	-	-	-	-	-	-
22	2602	Chattanooga	333000-Services	333000	-	-	-	-	-	-	-	-	-	-	(3,407)	(1,278)
23	2602	Chattanooga	334100-Meters	334100	-	-	-	-	-	-	-	(152,887)	4,992	(6,992)	1,962	(29,652)
24	2602	Chattanooga	334200-Meter Installations	334200	(10,734)	(27,756)	926	(490)	(122)	(101,929)	(13)	(51,285)	(54,114)	(33,878)	(20,929)	(34,419)
25	2602	Chattanooga	335000-Hydrants	335000	(33,149)	(23,054)	-	-	-	(134,901)	-	(55,577)	(49,976)	(57,423)	(12,291)	(41,446)
26	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	-	-
27	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	(515)	-	-	-	-	-	-	-	-	-
28	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	81,388	-	-	-	-	-	-	-	-	-
30	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	-	-	58,134	-	-	-	-	-	-	-	-	-
31	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	23,254	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	(3,342)	-	-	-	-	-
33	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	-	-	-	-	-	-	-	-	-	-
34	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	(4,994)
36	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	-	-	-	-	-	-	-	-
37	2602	Chattanooga	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	(274)	(38,090)	56
38	2602	Chattanooga	348000-Other Tangible Property	348000	-	-	-	-	-	-	-	-	-	-	-	-
39			Total Chattanooga	**Total**	**$ (342,038)**	**$ (85,129)**	**$ 78,795**	**$ (17,606)**	**$ (24,330)**	**$ (883,533)**	**$ 330,501**	**$ (267,376)**	**$ (155,618)**	**$ (114,967)**	**$ (313,650)**	**$ (612,711)**
40																
41																
42	2603	Suck Creek	304500-Struct & Imp-General	304500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	2603	Suck Creek	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
44	2603	Suck Creek	311500-Pump Eqp Other	311500	(3,219)	(118)	(2,712)	-	-	-	-	-	-	-	-	-
45	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
46	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	(59)	-	-	-	-	-
47	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	(138)	-	-	-	-	-	(881)	-
48	2603	Suck Creek	333000-Services	333000	-	-	-	-	-	-	(2,845)	-	-	-	1	(114)
49	2603	Suck Creek	334100-Meters	334100	-	-	-	-	-	-	(18)	-	-	-	0	(38)
50	2603	Suck Creek	334200-Meter Installations	334200	-	-	-	-	-	-	(18)	-	-	-	0	(38)
51	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	-	-	-
52	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
53	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
54	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	(809)	25
55	2603	Suck Creek	346200-Comm Equip Telephone	346200	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	-	-	-
57			Total Suck Creek	**Total**	**$ (3,219)**	**$ (118)**	**$ (2,712)**	**$ -**	**$ (138)**	**$ -**	**$ (2,941)**	**$ -**	**$ -**	**$ -**	**$ (1,689)**	**$ (165)**

Line Number	District #	District Name	Account Description	Utility Plant Account	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
1	2602	Chattanooga	303501-Land-T&D	303501	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	304100-Struct & Imp-Supply	304100	(467)	-	-	(8,946)	45	(15)	-	-	-	-	-	-
3	2602	Chattanooga	304200-Struct & Imp-Pumping	304200	-	-	-	-	-	-	-	-	-	-	-	-
4	2602	Chattanooga	304300-Struct & Imp-Treatment	304300	-	-	-	-	-	-	-	-	-	-	-	-
5	2602	Chattanooga	304500-Struct & Imp-General	304500	-	-	-	-	-	-	-	-	-	-	-	(1,355)
6	2602	Chattanooga	304600-Struct & Imp-Offices	304600	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	304800-Struct & Imp-Misc	304800	-	-	-	-	-	-	-	-	-	-	-	-
8	2602	Chattanooga	306000-Lake, River & Other Intakes	306000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	309000-Supply Mains	309000	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	310000-Power Generation Equip	310000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	311200-Pump Eqp Electric	311200	-	-	-	-	-	-	-	-	-	-	-	-
12	2602	Chattanooga	311500-Pump Eqp Other	311500	106	-	(345)	(1,098)	(1,059)	(798)	139	(406)	-	(672)	(12,655)	139
13	2602	Chattanooga	320100-WT Equip Non-Media	320100	-	-	(143)	-	-	-	-	(63,179)	256	(5,275)	(58,343)	157
14	2602	Chattanooga	320200-WT Equip Filter Media	320200	-	-	-	-	-	-	-	-	-	-	-	-
15	2602	Chattanooga	330000-Dist Reservoirs & Standpipes	330000	(320,903)	(41,507)	(103,497)	(291,974)	(1,951)	8	32,429	(652,307)	(68,442)	(12,202)	(59,071)	(16,096)
16	2602	Chattanooga	330200-Ground Level Tanks	330200	-	-	-	-	-	-	-	-	-	-	-	-
17	2602	Chattanooga	331001-TD Mains Not Classified	331001	-	63	-	-	-	-	-	-	740	-	-	-
18	2602	Chattanooga	331100-TD Mains 4in & Less	331100	(85,472)	(23,239)	(7,547)	20,794	(12,093)	(3,273)	(186,759)	(50,342)	(52,780)	(196,073)	(44,234)	(28,654)
19	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	(23,604)	(9,555)	679	(17,776)	(1,336)	(20,282)	(29,242)	(1,706)	1,573	(64,490)	(44,519)	(44,591)
20	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	(3,777)	(3,075)	135	996	303	-	(5,394)	-	-	(16,571)	(5,238)	-
21	2602	Chattanooga	331400-TD Mains 18in & Grtr	331400	-	-	-	-	-	-	-	-	-	-	-	-
22	2602	Chattanooga	333000-Services	333000	(3,923)	(1,281)	577	1,526	-	-	(14,876)	(1,300)	(1,914)	4,580	(410)	(12,837)
23	2602	Chattanooga	334100-Meters	334100	(570)	(6,108)	(330)	-	-	-	(135)	-	-	(204,230)	-	-
24	2602	Chattanooga	334200-Meter Installations	334200	(1,778)	(35,929)	(27,352)	(41,570)	(318)	(60,336)	(21,100)	(45,206)	-	(435,600)	(32,861)	(45,057)
25	2602	Chattanooga	335000-Hydrants	335000	(400)	(28,645)	(30,348)	(4,417)	(17,335)	(42,790)	(22,013)	(10,285)	(11,196)	(13,153)	(8,039)	-
26	2602	Chattanooga	340100-Office Furniture & Equip	340100	-	-	-	-	-	-	-	-	-	-	(1,256)	(1,382)
27	2602	Chattanooga	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	(5,453)
28	2602	Chattanooga	340300-Computer Software	340300	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	-	-	-	-	-	-	-	-	-	-	-	-
30	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	-	-	-	-	-	-	-	-	-	-	-	-
31	2602	Chattanooga	341400-Trans Equip Other	341400	-	-	-	-	-	-	-	-	-	-	-	-
32	2602	Chattanooga	343000-Tools,Shop,Garage Equip	343000	-	-	-	-	-	-	-	-	-	-	-	-
33	2602	Chattanooga	344000-Laboratory Equipment	344000	-	-	-	-	-	-	-	-	-	-	-	-
34	2602	Chattanooga	345000-Power Operated Equipment	345000	-	-	-	-	-	-	-	-	-	-	-	-
35	2602	Chattanooga	346100-Comm Equip Non-Telephone	346100	-	(1,824)	2,245	-	-	-	(24)	-	-	-	-	(2,088)
36	2602	Chattanooga	346190-Remote Control & Instrument	346190	-	-	-	-	(2,302)	(36)	-	-	-	-	-	-
37	2602	Chattanooga	347000-Misc Equipment	347000	-	(75)	31	-	-	-	-	-	-	-	-	-
38	2602	Chattanooga	348000-Other Tangible Property	348000	-	-	-	-	-	-	-	-	-	-	-	-
39			Total Chattanooga	**Total**	**$ (440,787)**	**$ (151,174)**	**$ (165,896)**	**$ (342,463)**	**$ (36,046)**	**$ (127,521)**	**$ (246,975)**	**$ (824,731)**	**$ (131,763)**	**$ (943,686)**	**$ (266,625)**	**$ (157,218)**
40																
41																
42	2603	Suck Creek	304500-Struct & Imp-General	304500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	(476)
43	2603	Suck Creek	304800-Struct & Imp-Misc	304800	-	-	-	-	(6,439)	-	-	-	-	-	-	-
44	2603	Suck Creek	311500-Pump Eqp Other	311500	-	-	-	-	-	-	-	-	-	-	-	-
45	2603	Suck Creek	320100-WT Equip Non-Media	320100	-	-	-	-	-	-	-	-	-	-	-	-
46	2603	Suck Creek	331100-TD Mains 4in & Less	331100	-	-	-	-	-	-	-	-	-	-	-	-
47	2603	Suck Creek	331200-TD Mains 6in to 8in	331200	-	-	-	-	-	-	-	-	-	-	-	-
48	2603	Suck Creek	333000-Services	333000	33	-	-	-	-	-	-	-	-	(5)	-	(5,228)
49	2603	Suck Creek	334100-Meters	334100	11	(286)	(27)	-	-	-	-	-	-	(409)	-	-
50	2603	Suck Creek	334200-Meter Installations	334200	11	-	-	-	-	-	-	-	-	(1)	-	-
51	2603	Suck Creek	334300-Meter Vaults	334300	-	-	-	-	-	-	-	-	-	(1)	-	-
52	2603	Suck Creek	335000-Hydrants	335000	-	-	-	-	-	-	-	-	-	-	-	-
53	2603	Suck Creek	340200-Comp & Periph Equip	340200	-	-	-	-	-	-	-	-	-	-	-	-
54	2603	Suck Creek	346100-Comm Equip Non-Telephone	346100	-	-	-	-	-	-	-	-	-	-	-	(419)
55	2603	Suck Creek	346200-Comm Equip Telephone	346200	-	-	-	-	-	-	-	-	-	-	-	-
56	2603	Suck Creek	347000-Misc Equipment	347000	-	-	-	-	-	-	-	-	-	-	-	-
57			Total Suck Creek	**Total**	**$ 56**	**$ (286)**	**$ (27)**	**$ -**	**$ (6,439)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (416)**	**$ -**	**$ (6,123)**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-157. Test Period CWIP Balances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB2.3 InService Activity CWIP" (Exhibit-2.3-UPIS), included with the Company's filing. Specifically refer to the "Inservice Date" and "CWIP Balance Dec-23" amounts included in Columns J and K on this spreadsheet. Provide the source and support for the "Inservice Date" and "CWIP Balance Dec-23" amounts included in this spreadsheet by geographic territory and by utility plant account.

Response:

Please see TAW_R_CADDR1_157_062524_Attachment (available in excel format only). The source of this is our internal Capital Planning tool, PowerPlan. The data in PowerPlan is entered by Project Managers based on their assessment of each project and its forecast in service date.

Tennessee American Water Company
Docket No. 24-000032
CWIP Balance Dec-23

TAW_R_CADDR1_157_062524_Attachment

report_month_yyyymm	company_number	company_description	external_gl_account	fp_number	wo_number	wo_description	est inservice	cwip_balance	District Number	District Name
202312	1026	1026-Tennessee American Water Co	10700000	I26-050003	I26-050003-01	Whitwell Clearwell Replacemer	12/31/2024	1,192,325	2605	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	I26-020068	I26-020068-01	Lookout Valley Redun - River C	12/31/2023	734,529	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	I26-020051	I26-020051-01	Replace Switch Gear - Citico	12/31/2025	509,992	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0624	Jasper Highlands Phase V Acq	12/31/2024	500,449	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	T26-01-24	T26-01-24	Enterprise Solutions - 2024	3/31/2024	239,536	2601	Corporate
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.23	R26-02S1.23-P-0002	Chattanooga CPS	12/31/2023	205,174	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02R1.23	R26-02R1.23-P-0003	Wash Water Tank #1 Rehab	3/15/2024	184,560	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02D1.23	R26-02D1.23-P-0002	I-75/I-24 TDOT Relocation	5/30/2024	130,814	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02J1.23	R26-02J1.23-P-0002	Install 2 Octave Master Meters	3/1/2024	106,687	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	I26-020079	I26-020079-01	Citico Sludge Thickener	10/30/2024	106,023	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0604	Engr Pipe 2022	12/31/2024	87,163	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02Q1.21	R26-02Q1.21-P-0019	Rolling Acres/Maple Hill PS Re	12/31/2024	83,520	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.22	R26-02S1.22-P-0003	Walnut Street Bridge	12/1/2023	73,498	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0628	McCallie & Oak Residential	2/20/2024	69,010	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0619	Heritage Walk Phase II	5/30/2024	67,542	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02A1.23	R26-02A1.23-P-0005	River Gorge Ranch Gate Casin	5/1/2024	65,918	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0634	Givens Road	4/30/2024	64,782	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-05B1.23	R26-05B1.23-P-0006	Highway 283 Water Line	4/30/2024	61,716	2605	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	I26-020067	I26-020067-01	Lookout Valley Redun - Citico T	5/30/2024	57,734	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-05A1.23	R26-05A1.23-P-0002	Valley View Rd	12/31/2023	53,447	2605	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.23	R26-02S1.23-P-0005	Hamm Road 16" Planning	12/29/2023	48,104	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02R1.23	R26-02R1.23-P-0002	Lookout Mountain Tank #3 Reh	1/29/2024	45,214	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02M1.22	R26-02M1.22-P-0012	2022-094 Riverside Dr Eng Off	12/31/2023	43,506	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02K1.23	R26-02K1.23-P-7005	PUR Network Infrastructure	2/29/2024	31,691	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02P1.23	R26-02P1.23-P-0005	Valve Nut Repair Kit	12/31/2023	26,412	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.23	R26-02S1.23-P-0003	Chattanooga-Jasper Water Co	12/29/2023	20,715	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-06S1.23	R26-06S1.23-P-0002	Jasper Highlands Tank Electric	2/4/2024	16,574	2606	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	R26-02P1.23	R26-02P1.23-P-0009	Vivax-Metrotech vLoc3-RTK-Pr	12/31/2023	12,618	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-05P1.23	R26-05P1.23-P-0001	Work Order	12/31/2023	7,450	2605	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	R26-02D1.23	R26-02D1.23-P-0003	SR 320 East Brainerd waterline	12/29/2023	6,804	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02P1.23	R26-02P1.23-P-0008	DJI Mavic 3 Enterprise	2/15/2024	3,700	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-05B1.23	R26-05B1.23-P-0005	Hwy 283 Easement Appraisal	5/29/2024	3,662	2605	Sequatchie
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.23	R26-02S1.23-P-0004	Legends Easement and Locate	7/1/2024	1,134	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-03C1.23	R26-03C1.23-P-0001	Work Order	12/31/2023	345	2603	Suck Creek
202312	1026	1026-Tennessee American Water Co	10700000	R26-02O1.23	R26-02O1.23-P-0004	Dist Dirt Truck Unit 230505	4/1/2024	212	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02B1.23	R26-02B1.23-P-0019	Ray Jo	12/31/2024	121	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02B1.23	R26-02B1.23-P-0020	Sims Drive	12/31/2024	110	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02H1.23	R26-02H1.23-P-0004	Westside Drive	8/30/2024	106	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02B1.22	R26-02B1.22-P-0007	E. 10th Street	12/31/2024	103	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	D26-0201	D26-0201-P-0631	Highclere Estates	5/30/2024	63	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02Q1.23	R26-02Q1.23-P-0013	Install 2 Valves at Lookout Mtn	8/31/2023	(54)	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02S1.22	R26-02S1.22-P-0002	TDOT Study	12/31/2023	(82)	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02O1.22	R26-02O1.22-P-0001	Work Order	12/31/2023	(94)	2602	Chattanooga
202312	1026	1026-Tennessee American Water Co	10700000	R26-02I1.23	R26-02I1.23-P-0002	Install New Octave Master Mete	8/31/2023	(1,023)	2602	Chattanooga
							Total	4,861,808		

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-158. Contributions in Aid of Construction. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB9.1 CIAC Activity" (Exhibit RB-9.1 CIAC), included with the Company's filing. Provide the source and support for the "CIAC Balance Dec-23" amounts included in Column F of this spreadsheet by geographic territory and by utility plant account.

Response:

Please see TAW_R_CADDR1_158_062524_Attachment.

Tennessee American Water Company

TAW_R_CADDR1_158_062524_Attachment

CIAC Balance Dec-23

CAD-01-158

Account Number	Account Name	Profit Center	Profit Center	Company Code	Dec-23
AWTR/27111000	CIAC-NT Mains	TN-Chattanooga	AWTR/2602	1026	(5,619,936)
AWTR/27112000	CIAC-NT Ext Dep	TN-Chattanooga	AWTR/2602	1026	(7,672,075)
AWTR/27113000	CIAC-NT Svcs	TN-Chattanooga	AWTR/2602	1026	(496,083)
AWTR/27114000	CIAC-NT Meters	TN-Chattanooga	AWTR/2602	1026	(98,235)
AWTR/27115000	CIAC-NT Hydrants	TN-Chattanooga	AWTR/2602	1026	(1,369,157)
AWTR/27116000	CIAC-NT Other	TN-Chattanooga	AWTR/2602	1026	(1,544,525)
AWTR/27121000	CIAC-Tax Mains	TN-Chattanooga	AWTR/2602	1026	(2,386,574)
AWTR/27122000	CIAC-Tax Ext Dep	TN-Chattanooga	AWTR/2602	1026	(17,608)
AWTR/27123000	CIAC-Tax Svcs	TN-Chattanooga	AWTR/2602	1026	(2,932,554)
AWTR/27124000	CIAC-Tax Meters	TN-Chattanooga	AWTR/2602	1026	(109,371)
AWTR/27125000	CIAC-Tax Hydrants	TN-Chattanooga	AWTR/2602	1026	(312,270)
AWTR/27141000	CIAC-Tax Mains FIT	TN-Chattanooga	AWTR/2602	1026	(423,843)
AWTR/27143000	CIAC-Tax Svcs FIT	TN-Chattanooga	AWTR/2602	1026	(89,938)
AWTR/27145000	CIAC-Tax Hydr FIT	TN-Chattanooga	AWTR/2602	1026	(38,415)
AWTR/27206000	AccAmort CIAC-Other	TN-Chattanooga	AWTR/2602	1026	4,580,395
AWTR/27210000	AccAmort CIAC-Tax	TN-Chattanooga	AWTR/2602	1026	1,253,849

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-159. Contributions in Aid of Construction. Refer to the File<TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB9.1 CIAC Activity" (Exhibit RB-9.1 CIAC), included with the Company's filing. Specifically refer to the "CIAC Activity by Month, January 2024 - December 2025" amounts included in Columns G through AD on this spreadsheet. Provide the source and support for the individual monthly amounts by utility account and geographic territory included on this spreadsheet which appear as unreferenced, hard-coded amounts.

Response:

Please see TAW_R_CADDR1_159_062524_Attachment.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-160. Contributions in Aid of Construction. Refer to the File<TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB9.1 CIAC Activity" (Exhibit RB-9.1 CIAC), included with the Company's filing. Provide the monthly historical CIAC by plant account, by geographical territory from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_160_062524_Attachment.

Tennessee American Water Company
Docket No. 24-00032
CIAC Activity by Month, January 2020 - December 2023

					Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
					$ (14,450)	**$ (28,662)**	**$ (38,368)**	**$ (50,631)**	**$ 44,537**	**$ 88,135**	**$ 26,488**	**$ (26,460)**	**$ 70,761**	**$ (17,099)**	**$ (14,353)**	**$ (19,891)**
Line Number	**District #**	**District Name**	**Account Description**	**Utility Plant Account**	**CIAC Activity Jan-20**	**CIAC Activity Feb-20**	**CIAC Activity Mar-20**	**CIAC Activity Apr-20**	**CIAC Activity May-20**	**CIAC Activity Jun-20**	**CIAC Activity Jul-20**	**CIAC Activity Aug-20**	**CIAC Activity Sep-20**	**CIAC Activity Oct-20**	**CIAC Activity Nov-20**	**CIAC Activity Dec-20**
1	2602	Chattanooga	271110-CIAC-NT Mains-Water	27111000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,567	$ -	$ -	$ -
2	2602	Chattanooga	271120-CIAC-NT Ext Dep-Water	27112000	-	(1,842)	(2,763)	(41,788)	38,958	50,207	40,623	-	82,381	-	-	-
3	2602	Chattanooga	271130-CIAC-NT Fire Services-Water	27113000	-	-	-	-	-	-	-	-	-	-	-	-
4	2602	Chattanooga	271140-CIAC-NT Meters-Water	27114000	-	-	-	-	-	-	-	-	-	-	-	-
5	2602	Chattanooga	271150-CIAC-NT Hydrants-Water	27115000	5,000	-	(19,574)	-	-	2,993	-	-	(2,829)	-	-	-
6	2602	Chattanooga	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	271210-CIAC-Tax Mains-Water	27121000	2,567	(518)	93	1,110	10,705	29,226	3,105	-	(109)	4,068	6,112	-
8	2602	Chattanooga	271220-CIAC-Tax Ext Dep-Water	27122000	-	-	-	2,763	2,829	-	-	-	3,491	-	-	-
9	2602	Chattanooga	271230-CIAC-Tax Services-Water	27123000	(15)	-	-	-	-	2,028	5,659	-	-	-	-	6,699
10	2602	Chattanooga	271240-CIAC-Tax Meters-Water	27124000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	271250-CIAC-Tax Hydrants-Water	27125000	1,583	(64)	7,510	11,647	3,769	2,095	200	-	6,045	667	-	-
12	2602	Chattanooga	271410-CIAC-Tax Mains FIT-Water	27141000	2,567	-	93	1,815	10,705	25,840	3,105	-	2,458	4,068	6,113	-
13	2602	Chattanooga	271430-CIAC-Tax Services FIT-Water	27143000	(15)	-	-	-	-	-	-	-	-	-	-	-
14	2602	Chattanooga	271450-CIAC-Tax Hydrants FIT-Water	27145000	83	-	2,510	37	3,769	2,026	200	-	3,216	667	-	-
15																
16	2602	Chattanooga	Accum Amort CIAC - Other	27206000	(20,333)	(20,343)	(20,341)	(20,301)	(20,257)	(20,298)	(20,356)	(20,398)	(20,763)	(20,481)	(20,481)	(20,481)
17	2602	Chattanooga	Accum Amort CIAC - Tax	27210000	(5,887)	(5,895)	(5,895)	(5,914)	(5,942)	(5,982)	(6,049)	(6,062)	(5,697)	(6,085)	(6,096)	(6,109)
18				**Net CIAC**	**$ (14,450)**	**$ (28,662)**	**$ (38,368)**	**$ (50,631)**	**$ 44,537**	**$ 88,135**	**$ 26,488**	**$ (26,460)**	**$ 70,761**	**$ (17,099)**	**$ (14,353)**	**$ (19,891)**
19																
20																
21	2603	Suck Creek	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	-	-	-	-
22	2603	Suck Creek	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	-	-	-	-	-	-	-	-
23																
24	2603	Suck Creek	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
25				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
26																
27																
28	2602	Sequatchie Valley	271110-CIAC-NT Mains-Water	27111000	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Sequatchie Valley	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	2602	Sequatchie Valley	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
32				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-00032
CIAC Activity by Month, January 2020 - December 2023

					Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
					$ (15,287)	$ (18,358)	$ (3,654)	$ (26,648)	$ 41,270	$ (43,564)	$ (4,329)	$ (21,279)	$ 306,055	$ 42,375	$ 14,267	$ 351,334
Line Number	District #	District Name	Account Description	Utility Plant Account	CIAC Activity Jan-21	CIAC Activity Feb-21	CIAC Activity Mar-21	CIAC Activity Apr-21	CIAC Activity May-21	CIAC Activity Jun-21	CIAC Activity Jul-21	CIAC Activity Aug-21	CIAC Activity Sep-21	CIAC Activity Oct-21	CIAC Activity Nov-21	CIAC Activity Dec-21
1	2602	Chattanooga	271110-CIAC-NT Mains-Water	27111000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	310,877	24,526	40,347	-
3	2602	Chattanooga	271130-CIAC-NT Fire Services-Water	27113000	-	-	-	-	-	-	-	-	-	-	-	-
4	2602	Chattanooga	271140-CIAC-NT Meters-Water	27114000	-	-	-	-	-	-	-	-	-	-	-	-
5	2602	Chattanooga	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	-	-	-	-	-	5,340	3,854	(3,854)
6	2602	Chattanooga	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	104,000
7	2602	Chattanooga	271210-CIAC-Tax Mains-Water	27121000	5,259	4,125	10,180	-	33,959	(8,786)	4,444	712	-	15,924	(1,645)	115
8	2602	Chattanooga	271220-CIAC-Tax Ext Dep-Water	27122000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	271230-CIAC-Tax Services-Water	27123000	-	-	(767)	-	-	-	800	-	17,330	3,224	742	294,569
10	2602	Chattanooga	271240-CIAC-Tax Meters-Water	27124000	-	-	1,001	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	271250-CIAC-Tax Hydrants-Water	27125000	396	-	5,192	-	-	363	6,342	2,017	2,297	2,232	(105)	(13,562)
12	2602	Chattanooga	271410-CIAC-Tax Mains FIT-Water	27141000	5,259	4,126	9,414	-	33,959	(8,786)	4,444	712	-	15,924	(1,645)	(29,097)
13	2602	Chattanooga	271430-CIAC-Tax Services FIT-Water	27143000	-	-	1,235	-	-	-	-	-	-	65	-	40,648
14	2602	Chattanooga	271450-CIAC-Tax Hydrants FIT-Water	27145000	396	-	(3,291)	-	-	363	6,342	2,017	2,297	2,232	(105)	(14,265)
15																
16	2602	Chattanooga	Accum Amort CIAC - Other	27206000	(20,481)	(20,481)	(20,481)	(20,481)	(20,481)	(20,481)	(20,481)	(20,481)	(20,481)	(20,805)	(20,841)	(20,890)
17	2602	Chattanooga	Accum Amort CIAC - Tax	27210000	(6,115)	(6,128)	(6,136)	(6,167)	(6,167)	(6,238)	(6,221)	(6,255)	(6,264)	(6,289)	(6,334)	(6,331)
18				**Net CIAC**	**$ (15,287)**	**$ (18,358)**	**$ (3,654)**	**$ (26,648)**	**$ 41,270**	**$ (43,564)**	**$ (4,329)**	**$ (21,279)**	**$ 306,055**	**$ 42,375**	**$ 14,267**	**$ 351,334**
19																
20																
21	2603	Suck Creek	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	-	-	-	-
22	2603	Suck Creek	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	-	-	-	-	-	-	-	-
23																
24	2603	Suck Creek	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
25				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
26																
27																
28	2602	Sequatchie Valley	271110-CIAC-NT Mains-Water	27111000	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Sequatchie Valley	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	2602	Sequatchie Valley	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
32				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-00032
CIAC Activity by Month, January 2020 - December 2023

					Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
					$ 84,395	$ 102,656	$ (19,377)	$ (13,045)	$ 75,031	$ 163,455	$ (23,046)	$ 110,558	$ (27,692)	$ 90,397	$ (18,822)	$ 163,469
Line Number	District #	District Name	Account Description	Utility Plant Account	CIAC Activity Jan-22	CIAC Activity Feb-22	CIAC Activity Mar-22	CIAC Activity Apr-22	CIAC Activity May-22	CIAC Activity Jun-22	CIAC Activity Jul-22	CIAC Activity Aug-22	CIAC Activity Sep-22	CIAC Activity Oct-22	CIAC Activity Nov-22	CIAC Activity Dec-22
1	2602	Chattanooga	271110-CIAC-NT Mains-Water	27111000	$ 93,706	$ 15,522	$ -	$ (1,004)	$ (0)	$ 13,698	$ -	$ 126,138	$ -	$ -	$ -	$ 176,026
2	2602	Chattanooga	271120-CIAC-NT Ext Dep-Water	27112000	(2,721)	88,859	-	-	-	41,812	-	(0)	-	-	-	-
3	2602	Chattanooga	271130-CIAC-NT Fire Services-Water	27113000	-	-	-	-	-	-	-	3,445	-	-	-	-
4	2602	Chattanooga	271140-CIAC-NT Meters-Water	27114000	-	-	-	-	-	-	-	-	-	-	-	-
5	2602	Chattanooga	271150-CIAC-NT Hydrants-Water	27115000	23,445	2,290	8,447	(87)	0	12,838	3,445	1,081	-	11,428	-	11,930
6	2602	Chattanooga	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	271210-CIAC-Tax Mains-Water	27121000	(2,746)	21,238	(14,575)	-	-	57,317	497	1,874	-	-	-	(31)
8	2602	Chattanooga	271220-CIAC-Tax Ext Dep-Water	27122000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	271230-CIAC-Tax Services-Water	27123000	-	3,434	-	15,887	102,885	398	22	(943)	-	106,661	5,994	2,268
10	2602	Chattanooga	271240-CIAC-Tax Meters-Water	27124000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	271250-CIAC-Tax Hydrants-Water	27125000	260	531	-	-	-	13,018	22	9,009	-	-	-	(3)
12	2602	Chattanooga	271410-CIAC-Tax Mains FIT-Water	27141000	-	(2,171)	14,575	-	-	51,170	497	(2,852)	-	-	-	(31)
13	2602	Chattanooga	271430-CIAC-Tax Services FIT-Water	27143000	-	-	-	-	-	-	22	-	-	-	2,997	1,134
14	2602	Chattanooga	271450-CIAC-Tax Hydrants FIT-Water	27145000	-	639	-	-	-	1,152	22	346	-	-	-	(3)
15																
16	2602	Chattanooga	Accum Amort CIAC - Other	27206000	(20,991)	(21,131)	(21,244)	(21,260)	(21,259)	(21,259)	(21,341)	(21,348)	(21,485)	(21,485)	(21,507)	(21,507)
17	2602	Chattanooga	Accum Amort CIAC - Tax	27210000	(6,557)	(6,555)	(6,580)	(6,580)	(6,595)	(6,690)	(6,231)	(6,191)	(6,207)	(6,207)	(6,306)	(6,314)
18				**Net CIAC**	**$ 84,395**	**$ 102,656**	**$ (19,377)**	**$ (13,045)**	**$ 75,031**	**$ 163,455**	**$ (23,046)**	**$ 110,558**	**$ (27,692)**	**$ 90,397**	**$ (18,822)**	**$ 163,469**
19																
20																
21	2603	Suck Creek	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	-	-	-	-
22	2603	Suck Creek	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	-	-	-	-	-	-	-	-
23																
24	2603	Suck Creek	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
25				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
26																
27																
28	2602	Sequatchie Valley	271110-CIAC-NT Mains-Water	27111000	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Sequatchie Valley	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	2602	Sequatchie Valley	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
32				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-00032
CIAC Activity by Month, January 2020 - December 2023

					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
					$ (14,628)	**$ 113,929**	**$ (11,443)**	**$ 29,017**	**$ (14,566)**	**$ 819**	**$ (17,726)**	**$ (6,666)**	**$ (17,067)**	**$ (17,573)**	**$ (13,856)**	**$ 77,556**
Line Number	**District #**	**District Name**	**Account Description**	**Utility Plant Account**	**CIAC Activity Jan-23**	**CIAC Activity Feb-23**	**CIAC Activity Mar-23**	**CIAC Activity Apr-23**	**CIAC Activity May-23**	**CIAC Activity Jun-23**	**CIAC Activity Jul-23**	**CIAC Activity Aug-23**	**CIAC Activity Sep-23**	**CIAC Activity Oct-23**	**CIAC Activity Nov-23**	**CIAC Activity Dec-23**
1	2602	Chattanooga	271110-CIAC-NT Mains-Water	27111000	$ -	$ 139,905	$ -	$ 44,258	$ 3,617	$ 17,527	$ -	$ 7,494	$ -	$ 7,368	$ -	$ -
2	2602	Chattanooga	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	561	-	(7,202)	103,130
3	2602	Chattanooga	271130-CIAC-NT Fire Services-Water	27113000	-	-	-	-	-	-	-	-	-	-	-	-
4	2602	Chattanooga	271140-CIAC-NT Meters-Water	27114000	-	-	-	-	-	-	-	-	-	-	-	-
5	2602	Chattanooga	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	1,564	-	-	-	-	-	-	-
6	2602	Chattanooga	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	271210-CIAC-Tax Mains-Water	27121000	-	(3,476)	-	-	-	-	-	-	-	-	14,468	-
8	2602	Chattanooga	271220-CIAC-Tax Ext Dep-Water	27122000	-	-	-	-	-	-	-	-	-	-	-	-
9	2602	Chattanooga	271230-CIAC-Tax Services-Water	27123000	8,934	6,357	11,164	8,643	7,544	7,711	7,051	9,435	7,256	2,268	16,897	1,863
10	2602	Chattanooga	271240-CIAC-Tax Meters-Water	27124000	-	-	-	-	-	-	-	-	-	-	-	-
11	2602	Chattanooga	271250-CIAC-Tax Hydrants-Water	27125000	-	(258)	-	-	(2,068)	-	-	-	-	-	186	-
12	2602	Chattanooga	271410-CIAC-Tax Mains FIT-Water	27141000	-	(3,476)	-	-	-	-	-	-	-	-	(14,468)	-
13	2602	Chattanooga	271430-CIAC-Tax Services FIT-Water	27143000	4,467	3,178	5,582	4,321	3,772	3,855	3,526	4,718	3,451	1,134	4,805	931
14	2602	Chattanooga	271450-CIAC-Tax Hydrants FIT-Water	27145000	-	(258)	-	-	(732)	-	-	-	-	-	(186)	-
15																
16	2602	Chattanooga	Accum Amort CIAC - Other	27206000	(21,713)	(21,713)	(21,859)	(21,859)	(21,905)	(21,911)	(21,930)	(21,930)	(21,937)	(21,938)	(21,946)	(21,938)
17	2602	Chattanooga	Accum Amort CIAC - Tax	27210000	(6,317)	(6,330)	(6,330)	(6,346)	(6,358)	(6,363)	(6,373)	(6,383)	(6,396)	(6,406)	(6,409)	(6,429)
18				**Net CIAC**	**$ (14,628)**	**$ 113,929**	**$ (11,443)**	**$ 29,017**	**$ (14,566)**	**$ 819**	**$ (17,726)**	**$ (6,666)**	**$ (17,067)**	**$ (17,573)**	**$ (13,856)**	**$ 77,556**
19																
20																
21	2603	Suck Creek	271120-CIAC-NT Ext Dep-Water	27112000	-	-	-	-	-	-	-	-	-	-	-	-
22	2603	Suck Creek	271150-CIAC-NT Hydrants-Water	27115000	-	-	-	-	-	-	-	-	-	-	-	-
23																
24	2603	Suck Creek	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
25				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
26																
27																
28	2602	Sequatchie Valley	271110-CIAC-NT Mains-Water	27111000	-	-	-	-	-	-	-	-	-	-	-	-
29	2602	Sequatchie Valley	271160-CIAC-NT Other-Water	27116000	-	-	-	-	-	-	-	-	-	-	-	-
30																
31	2602	Sequatchie Valley	Accum Amort CIAC - Other	27206000	-	-	-	-	-	-	-	-	-	-	-	-
32				**Net CIAC**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-161. Customer Advances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB8.1 CAC Activity" (Exhibit RB-8.1-Customer Advances-DD), included with the Company's filing. Provide the source and support for the "CAC Balance Dec-23" amounts included in Column F of this spreadsheet by geographic territory and by utility plant account.

Response:

Please see TAW_R_CADDR1_161_062524_Attachment.

Tennessee American Water Company **TAW_R_CADDR1_161_062524_Attachment**

CAC Balance Dec-23

CAD-01-161

Account Number	Account Number	Profit Center	Profit Center	Company Code	Balance Dec-23
AWTR/25211000	Adv Constr-NT Mains	TN-Chattanooga	AWTR/2602	1026	(4,274,002)
AWTR/25212000	Adv Constr-NT ExtDep	TN-Chattanooga	AWTR/2602	1026	(867,049)
AWTR/25212000	Adv Constr-NT ExtDep	TN-Suck Creek	AWTR/2603	1026	(46,990)
AWTR/25215000	Adv Constr-NT Hydr	TN-Chattanooga	AWTR/2602	1026	(21,759)
AWTR/25221000	Adv Constr-Tax Mains	TN-Chattanooga	AWTR/2602	1026	(915,189)
AWTR/25221000	Adv Constr-Tax Mains	TN-Jasper Highlands	AWTR/2606	1026	(395,250)
AWTR/25222000	Adv Constr-TaxExtDep	TN-Chattanooga	AWTR/2602	1026	(61,288)
AWTR/25223000	Adv Constr-Tax Svcs	TN-Chattanooga	AWTR/2602	1026	(7,969)
AWTR/25225000	Adv Constr-Tax Hydr	TN-Chattanooga	AWTR/2602	1026	(27,591)
AWTR/25241000	Adv Con-TaxMains FIT	TN-Chattanooga	AWTR/2602	1026	(461,055)
AWTR/25241000	Adv Con-TaxMains FIT	TN-Jasper Highlands	AWTR/2606	1026	(395,250)
AWTR/25245000	Adv Con-Tax Hydr FIT	TN-Chattanooga	AWTR/2602	1026	(27,571)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-162. Customer Advances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB8.1 CAC Activity" (Exhibit RB-8.1-Customer Advances-DD), included with the Company's filing. Specifically refer to the "CAC Activity by Month, January 2024 - December 2025" amounts included in Columns G through AD on this spreadsheet. Provide the source and support for the individual monthly amounts by utility account and geographic territory included on this spreadsheet which appear as unreferenced, hard-coded amounts.

Response:

Please see TAW_R_CADDR1_162_062524_Attachment (available in excel format only).

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-163. Customer Advances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB8.1 CAC Activity" (Exhibit RB-8.1-Customer Advances-DD), included with the Company's filing. Provide the monthly historical CAC by plant account, by geographical territory from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_163_062524_Attachment.

Tennessee American Water Company
Docket No. 24-00032
Advances Activity by Month, January 2020 - December 2023

					Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
					$ 113,797	$ (91,454)	$ (263,633)	$ 133,084	$ 211,978	$ (99,499)	$ 84,510	$ (47,852)	$ (80,937)	$ 79,620	$ 127,775	$ (16,554)
Line Number	District #	District Name	Utility Plant Account	GL Account	Adv Activity Jan-20	Adv Activity Feb-20	Adv Activity Mar-20	Adv Activity Apr-20	Adv Activity May-20	Adv Activity Jun-20	Adv Activity Jul-20	Adv Activity Aug-20	Adv Activity Sep-20	Adv Activity Oct-20	Adv Activity Nov-20	Adv Activity Dec-20
1	2602	Chattanooga	25211000 Advances for Construction - NT Mains	25211000	$ -	$ -	$ (217,383)	$ -	$ -	$ -	$ 2,591	$ -	$ 37,423	$ -	$ -	$ -
2	2602	Chattanooga	25212000 Advances for Construction - NT Extension Deposits	25212000	(32,417)	(48,585)	(38,723)	(80,688)	(55,412)	(92,060)	(40,623)	-	(109,737)	-	-	4,970
3	2602	Chattanooga	25215000 Advances for Construction - NT Hydrants	25215000	-	-	-	-	(1,008)	(5,411)	-	-	(416)	-	-	-
4	2602	Chattanooga	25221000 Advances for Construction - Tax Mains	25221000	70,914	(38,141)	(3,613)	205,595	137,589	-	60,008	(29,793)	(21,268)	33,035	63,887	(7,413)
5	2602	Chattanooga	25222000 Advances for Construction - Tax Extension Deposits	25222000	-	-	-	256	(8,177)	-	-	-	-	-	-	-
6	2602	Chattanooga	25223000 Advances for Construction - Tax Services	25223000	-	-	-	-	-	(2,028)	(3,657)	(3,410)	-	-	-	(6,699)
7	2602	Chattanooga	25225000 Advances for Construction - Tax Hydrants	25225000	2,193	(4,728)	(151)	(382)	698	-	3,091	(1,025)	(2,879)	6,775	-	-
8	2602	Chattanooga	25241000 Advances for Construction - Tax Mains - FIT	25241000	70,914	-	(3,613)	7,566	137,589	-	60,008	(13,153)	16,155	33,035	63,888	(7,413)
9	2602	Chattanooga	25243000 Advances for Construction - Tax Services - FIT	25243000	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	25245000 Advances for Construction - Tax Hydrants - FIT	25245000	2,193	-	(151)	737	698	-	3,091	(472)	(214)	6,775	-	-
11																
12				**Advances**	**$ 113,797**	**$ (91,454)**	**$ (263,633)**	**$ 133,084**	**$ 211,978**	**$ (99,499)**	**$ 84,510**	**$ (47,852)**	**$ (80,937)**	**$ 79,620**	**$ 127,775**	**$ (16,554)**
13																
14																
15	2606	Jasper Highlands	25221000 Advances for Construction - Tax Mains	25221000	-	-	-	-	-	-	-	-	-	-	-	-
16	2606	Jasper Highlands	25241000 Advances for Construction - Tax Mains - FIT	25241000	-	-	-	-	-	-	-	-	-	-	-	-
17																
18				**Advances**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Tennessee American Water Company
Docket No. 24-00032
Advances Activity by Month, January 2020 - December 2023

					Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
					$ 12,931	$ 382,759	$ 1,384,621	$ (51,182)	$ (43,019)	$ 217,344	$ 67,400	$ (103,640)	$ (319,693)	$ (97,175)	$ (164,004)	$ (793,728)
Line Number	District #	District Name	Utility Plant Account	GL Account	Adv Activity Jan-21	Adv Activity Feb-21	Adv Activity Mar-21	Adv Activity Apr-21	Adv Activity May-21	Adv Activity Jun-21	Adv Activity Jul-21	Adv Activity Aug-21	Adv Activity Sep-21	Adv Activity Oct-21	Adv Activity Nov-21	Adv Activity Dec-21
1	2602	Chattanooga	25211000 Advances for Construction - NT Mains	25211000	$ -	$ -	$ -	$ (14,165)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2602	Chattanooga	25212000 Advances for Construction - NT Extension Deposits	25212000	-	(151,231)	-	-	(28,940)	-	(13,945)	-	(310,877)	(34,247)	(152,195)	(85,927)
3	2602	Chattanooga	25215000 Advances for Construction - NT Hydrants	25215000	-	-	-	(944)	-	-	(440)	-	-	(5,340)	-	-
4	2602	Chattanooga	25221000 Advances for Construction - Tax Mains	25221000	(26,016)	101,062	167,695	(36,073)	(6,758)	98,641	30,690	(47,237)	4,257	(14,584)	(5,273)	(84,718)
5	2602	Chattanooga	25222000 Advances for Construction - Tax Extension Deposits	25222000	-	-	-	-	-	-	25,260	-	-	(13,794)	-	-
6	2602	Chattanooga	25223000 Advances for Construction - Tax Services	25223000	-	331,867	(2,469)	-	-	-	(800)	-	(17,330)	(12,627)	(742)	(323,121)
7	2602	Chattanooga	25225000 Advances for Construction - Tax Hydrants	25225000	1,996	-	7,903	-	(282)	6,724	(2,028)	(4,583)	-	(1,270)	(261)	39,088
8	2602	Chattanooga	25241000 Advances for Construction - Tax Mains - FIT	25241000	34,616	101,062	167,695	-	(6,758)	105,041	30,690	(47,237)	4,257	(14,584)	(5,273)	(254,842)
9	2602	Chattanooga	25243000 Advances for Construction - Tax Services - FIT	25243000	-	-	-	-	-	-	-	-	-	540	-	(519)
10	2602	Chattanooga	25245000 Advances for Construction - Tax Hydrants - FIT	25245000	2,336	-	7,903	-	(282)	6,937	(2,028)	(4,583)	-	(1,270)	(261)	23,129
11																
12				**Advances**	**$ 12,931**	**$ 382,759**	**$ 348,726**	**$ (51,182)**	**$ (43,019)**	**$ 217,344**	**$ 67,400**	**$ (103,640)**	**$ (319,693)**	**$ (97,175)**	**$ (164,004)**	**$ (686,909)**
13																
14																
15	2606	Jasper Highlands	25221000 Advances for Construction - Tax Mains	25221000	-	-	517,948	-	-	-	-	-	-	-	-	(53,410)
16	2606	Jasper Highlands	25241000 Advances for Construction - Tax Mains - FIT	25241000	-	-	517,948	-	-	-	-	-	-	-	-	(53,410)
17																
18				**Advances**	**$ -**	**$ -**	**$ 1,035,895**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (106,819)**

Tennessee American Water Company
Docket No. 24-00032
Advances Activity by Month, January 2020 - December 2023

					Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
					$ 354,780	$ (213,411)	$ -	$ 411,177	$ (102,885)	$ 168,692	$ (214,784)	$ (68,952)	$ (4,652)	$ 141,332	$ -	$ 2,337,309
Line Number	District #	District Name	Utility Plant Account	GL Account	Adv Activity Jan-22	Adv Activity Feb-22	Adv Activity Mar-22	Adv Activity Apr-22	Adv Activity May-22	Adv Activity Jun-22	Adv Activity Jul-22	Adv Activity Aug-22	Adv Activity Sep-22	Adv Activity Oct-22	Adv Activity Nov-22	Adv Activity Dec-22
1	2602	Chattanooga	25211000 Advances for Construction - NT Mains	25211000	$ 192,957	$ 338,374	$ -	$ 385	$ -	$ 291,386	$ (156,214)	$ 40,156	$ -	$ 143,099	$ -	$ 2,658,429
2	2602	Chattanooga	25212000 Advances for Construction - NT Extension Deposits	25212000	-	(88,859)	-	(6,734)	-	(48,721)	(52,956)	-	-	-	-	-
3	2602	Chattanooga	25215000 Advances for Construction - NT Hydrants	25215000	7,580	17,769	-	(1,133)	-	(12,252)	(4,670)	(786)	-	-	-	-
4	2602	Chattanooga	25221000 Advances for Construction - Tax Mains	25221000	147,537	(338,967)	-	331,799	(6,144)	(32,394)	-	(62,437)	(2,601)	(845)	-	(84,162)
5	2602	Chattanooga	25222000 Advances for Construction - Tax Extension Deposits	25222000	-	(31,428)	-	-	-	-	-	-	-	-	-	-
6	2602	Chattanooga	25223000 Advances for Construction - Tax Services	25223000	-	(8,482)	-	89,498	(102,885)	(398)	(943)	922	0	-	-	-
7	2602	Chattanooga	25225000 Advances for Construction - Tax Hydrants	25225000	-	(19,275)	-	(2,639)	6,144	1,733	-	(3,447)	275	(39)	-	(7,110)
8	2602	Chattanooga	25241000 Advances for Construction - Tax Mains - FIT	25241000	6,706	(74,480)	-	2,639	(6,144)	(32,394)	-	(39,891)	(2,601)	(845)	-	(84,162)
9	2602	Chattanooga	25243000 Advances for Construction - Tax Services - FIT	25243000	-	-	-	-	-	-	-	(22)	0	-	-	-
10	2602	Chattanooga	25245000 Advances for Construction - Tax Hydrants - FIT	25245000	-	(8,062)	-	(2,639)	6,144	1,733	-	(3,447)	275	(39)	-	(7,110)
11																
12				**Advances**	**$ 354,780**	**$ (213,411)**	**$ -**	**$ 411,177**	**$ (102,885)**	**$ 168,692**	**$ (214,784)**	**$ (68,952)**	**$ (4,652)**	**$ 141,332**	**$ -**	**$ 2,475,885**
13																
14																
15	2606	Jasper Highlands	25221000 Advances for Construction - Tax Mains	25221000	-	-	-	-	-	-	-	-	-	-	-	(69,288)
16	2606	Jasper Highlands	25241000 Advances for Construction - Tax Mains - FIT	25241000	-	-	-	-	-	-	-	-	-	-	-	(69,288)
17																
18				**Advances**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (138,576)**

Tennessee American Water Company
Docket No. 24-00032
Advances Activity by Month, January 2020 - December 2023

					Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
					$ (158,816)	$ 512,114	$ (30,904)	$ 97,723	$ 63,795	$ 330,642	$ 49,862	$ (6,876)	$ 32,936	$ (146,096)	$ (400,576)	$ (103,130)
Line Number	District #	District Name	Utility Plant Account	GL Account	Adv Activity Jan-23	Adv Activity Feb-23	Adv Activity Mar-23	Adv Activity Apr-23	Adv Activity May-23	Adv Activity Jun-23	Adv Activity Jul-23	Adv Activity Aug-23	Adv Activity Sep-23	Adv Activity Oct-23	Adv Activity Nov-23	Adv Activity Dec-23
1	2602	Chattanooga	25211000 Advances for Construction - NT Mains	25211000	$ -	$ 345,830	$ -	$ 320,792	$ 63,795	$ 330,642	$ 49,862	$ (6,876)	$ 33,682	$ (165,731)	$ (232,414)	$ -
2	2602	Chattanooga	25212000 Advances for Construction - NT Extension Deposits	25212000	-	-	-	(5,672)	-	-	-	-	(915)	(2,336)	(24,453)	(103,130)
3	2602	Chattanooga	25215000 Advances for Construction - NT Hydrants	25215000	-	-	-	(7,461)	-	-	-	-	169	(1,030)	9,319	-
4	2602	Chattanooga	25221000 Advances for Construction - Tax Mains	25221000	(79,524)	80,502	(13,907)	(98,670)	(1,155)	-	-	-	-	14,106	(75,263)	-
5	2602	Chattanooga	25222000 Advances for Construction - Tax Extension Deposits	25222000	-	-	-	-	-	-	-	-	-	-	-	-
6	2602	Chattanooga	25223000 Advances for Construction - Tax Services	25223000	-	-	-	-	-	-	-	-	-	-	-	-
7	2602	Chattanooga	25225000 Advances for Construction - Tax Hydrants	25225000	117	2,640	(1,545)	(6,298)	1,155	-	-	-	-	1,904	(5,760)	-
8	2602	Chattanooga	25241000 Advances for Construction - Tax Mains - FIT	25241000	(79,524)	80,502	(13,907)	(98,670)	(1,155)	-	-	-	-	5,087	(66,244)	-
9	2602	Chattanooga	25243000 Advances for Construction - Tax Services - FIT	25243000	-	-	-	-	-	-	-	-	-	-	-	-
10	2602	Chattanooga	25245000 Advances for Construction - Tax Hydrants - FIT	25245000	117	2,640	(1,545)	(6,298)	1,155	-	-	-	-	1,904	(5,760)	-
11																
12				**Advances**	**$ (158,816)**	**$ 512,114**	**$ (30,904)**	**$ 97,723**	**$ 63,795**	**$ 330,642**	**$ 49,862**	**$ (6,876)**	**$ 32,936**	**$ (146,096)**	**$ (400,576)**	**$ (103,130)**
13																
14																
15	2606	Jasper Highlands	25221000 Advances for Construction - Tax Mains	25221000	-	-	-	-	-	-	-	-	-	-	-	-
16	2606	Jasper Highlands	25241000 Advances for Construction - Tax Mains - FIT	25241000	-	-	-	-	-	-	-	-	-	-	-	-
17																
18				**Advances**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-164. Accumulated Depreciation. Refer to the File<TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB6 Accumulated Depreciation" (Petitioner's Exhibit RB-6-Accumulated Depreciation-DD), included with the Company's filing. Provide the source and support for the "Dec-23" amounts included in Column F of this spreadsheet by geographic territory and by utility plant account.

Response:

Please refer to TAW_R_CADDR1_164_062524_Attachment (available in excel format only).

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-165. Accumulated Depreciation. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB6 Accumulated Depreciation" (Petitioner's Exhibit RB-6-Accumulated Depreciation-DD), included with the Company's filing. Provide the monthly historical Accumulated Depreciation by plant account, by geographical territory from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_165_062524_Attachment for TAWC in total in Excel format only.

Tennessee American Water Company **TAW_R_CADDR1_165_062524_Attachment**
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-December 2023
2024 TAWC CAD Response 1-165

Utlility Plant Account & Description		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Organization	301000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land & Ld Rights - PU	303300	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - WT	303400	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - TD	303500	-	-	-	-	-	-	-	-	-	-	-	-
T & D Land	303501	-	-	-	-	-	-	-	-	-	-	-	-
T & D Rights of Way	303502	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - AG	303600	-	-	-	-	-	-	-	-	-	-	-	-
Struct & Improv - SS	304100	37,812	38,928	37,892	38,902	40,044	41,186	42,327	43,469	44,611	45,753	46,895	48,036
Struct & Improv - PU	304200	2,856,820	2,868,886	2,879,860	2,892,121	2,904,482	2,916,843	2,928,816	2,941,158	2,953,090	2,965,456	2,977,814	2,990,153
Struct & Improv - WT	304300	1,527,702	1,598,315	1,667,857	1,739,135	1,810,999	1,877,518	1,945,531	2,016,653	149,831	715,046	806,616	838,822
Struct & Improv - WT Depr Paint	304301	2,622,753	2,644,307	2,665,861	2,687,414	2,708,968	2,730,522	2,752,076	2,773,630	2,795,183	2,816,737	2,838,291	2,859,845
Struct & Imp WT Wst Handl/T	304310	25,097	25,379	25,662	25,944	26,226	26,509	26,791	27,073	27,356	27,638	27,920	28,203
Struct & Improv - TD	304400	689,351	692,651	695,950	699,250	702,549	705,849	682,502	685,754	689,006	692,259	695,511	698,763
Struct & Improv - AG	304500	50,660	52,606	54,269	52,189	31,513	32,974	34,640	36,337	38,045	39,782	41,518	43,255
Struct & Improv - Cap Lease	304510	-	-	-	-	-	-	-	-	-	-	-	-
Office Structures	304600	92,423	94,477	96,534	98,592	95,306	97,367	95,821	97,882	99,942	102,016	104,090	104,885
Stores Shops Garage Struct	304700	121,365	121,511	121,658	121,804	121,951	122,097	122,244	122,390	122,537	122,684	122,830	122,977
Misc Structures	304800	499,960	500,172	500,385	500,597	500,810	501,022	501,235	501,448	501,660	501,873	502,085	502,298
Lake River & Other Intake	306000	228,448	228,859	229,269	229,680	230,090	230,501	230,912	231,322	231,733	226,807	227,458	228,146
Supply Mains	309000	(335,672)	(333,337)	(330,961)	(328,578)	(326,413)	(324,239)	(322,057)	(319,869)	(317,676)	(315,464)	(313,245)	(311,085)
Power Generation Eqpt	310000	773,823	781,590	789,357	797,124	801,264	808,994	814,976	822,865	830,753	838,642	846,530	854,419
Pumping Equipment - Electric	311200	2,818,011	2,828,189	2,838,366	2,844,343	2,854,337	2,864,550	2,874,582	2,853,260	2,857,501	2,868,104	2,878,481	2,888,944
Pumping Equipment - Diesel	311300	86,710	86,959	87,207	87,456	87,705	87,953	88,202	88,450	88,699	88,947	89,196	89,444
Pumping Equipment - Other	311500	108,408	108,469	108,501	109,130	109,764	110,398	107,014	103,421	104,071	100,461	68,795	68,839
Pumping Equipment - SOS & Pumping	311520	62,228	66,233	70,238	74,244	78,249	82,254	86,259	90,264	94,270	98,275	102,280	106,285
Pumping Equipment WT	311530	-	-	-	-	-	-	-	-	-	-	-	-
Wtr Treat Equip (Non-Media)	320100	3,076,508	3,099,246	3,121,933	3,146,433	3,171,163	3,196,437	3,201,735	3,223,957	3,127,652	1,545,693	1,570,138	1,595,383
Wtr Treat Equip (Media)	320200	3,207,272	3,269,284	3,330,531	3,392,625	3,454,719	3,516,813	3,578,907	3,641,001	3,703,095	3,765,189	3,827,283	3,889,377
Dist. Reservoirs & Standpipes	330000	1,977,815	1,987,109	1,996,402	2,005,696	2,014,989	2,021,326	1,882,214	1,873,660	1,854,499	1,879,144	1,888,080	1,897,875
Dist. Res & Stand - Tank Repainting	330003	5,256,367	5,306,548	5,356,729	5,406,911	5,457,092	5,507,273	5,557,454	5,607,635	5,657,816	5,707,998	5,758,179	5,808,360
Elevated Tanks & Standpipes	330100	1,150,264	1,155,311	1,160,358	1,165,405	1,170,452	1,175,499	1,180,546	1,185,593	1,190,640	1,195,687	1,200,733	1,205,780
Groud Level Tanks	330200	(227,842)	(281,815)	(281,471)	(280,556)	(763,237)	(757,272)	(811,414)	(805,718)	(800,059)	(794,401)	(788,742)	(783,084)
Below Ground Tanks	330300	4,135	4,177	4,220	4,262	4,305	4,347	4,390	4,433	4,475	4,518	4,560	4,603
Clearwell	330400	330,718	331,654	332,590	333,526	334,462	335,398	336,334	337,270	338,206	339,142	340,079	341,015
TD Mains Not Classified	331001	304,330	304,034	306,883	306,425	307,370	308,178	305,030	304,653	306,726	311,327	307,117	310,062
TD Mains 4in & Less	331100	(281,204)	(248,121)	(336,349)	(341,837)	(435,842)	(484,339)	(533,373)	(712,762)	(792,792)	(771,346)	(792,478)	(812,077)
TD Mains 6in to 8in	331200	22,060,459	22,151,407	22,182,063	22,269,137	22,356,541	22,449,282	22,528,848	22,614,316	22,681,514	22,782,570	22,869,957	22,958,511
TD Mains 10in to 16in	331300	10,276,844	10,321,361	10,355,450	10,399,629	10,444,030	10,488,561	10,531,782	10,574,633	10,615,197	10,660,953	10,704,819	10,731,797
TD Mains 18in & Grtr	331400	246,353	251,759	257,218	261,497	265,465	270,955	276,437	281,925	287,626	293,269	298,979	304,681
Services	333000	9,697,317	9,711,541	9,731,666	9,758,530	9,786,332	9,803,643	9,831,908	9,857,185	9,882,913	9,915,132	9,937,400	9,964,100
Meters	334100	1,004,043	1,050,793	1,097,554	1,144,521	1,191,168	1,237,957	1,284,296	1,116,353	1,162,462	1,212,211	1,270,405	1,320,099
Meters Bronze Case	334110	3,821,223	3,865,730	3,910,253	3,954,696	3,999,119	4,043,542	4,087,963	4,132,378	4,177,102	4,221,824	4,266,546	4,311,291
Meters Plastic Case	334120	-	-	-	-	-	-	-	-	-	-	-	-

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Organization	301000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land & Ld Rights - PU	303300	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - WT	303400	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - TD	303500	-	-	-	-	-	-	-	-	-	-	-	-
T & D Land	303501	-	-	-	-	-	-	-	-	-	-	-	-
T & D Rights of Way	303502	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - AG	303600	-	-	-	-	-	-	-	-	-	-	-	-
Struct & Improv - SS	304100	49,178	50,320	51,462	52,164	53,312	54,461	55,610	56,758	57,907	59,055	60,204	61,353
Struct & Improv - PU	304200	3,028,001	3,040,954	3,053,902	3,056,382	3,069,329	3,082,276	3,095,224	3,093,246	3,099,966	3,112,870	3,123,623	3,137,133
Struct & Improv - WT	304300	925,723	658,701	720,228	816,257	912,875	1,009,472	1,106,106	1,202,298	1,298,491	1,394,681	1,490,873	1,410,262
Struct & Improv - WT Depr Paint	304301	2,881,398	2,902,952	2,924,506	2,946,060	2,967,614	2,989,167	3,010,721	3,032,275	3,053,829	3,075,382	3,096,936	3,118,490
Struct & Imp WT Wst Handl/T	304310	28,485	28,767	29,050	29,332	29,615	29,897	30,179	30,462	30,744	31,026	31,309	31,591
Struct & Improv - TD	304400	702,015	705,268	708,520	711,772	715,024	718,277	721,529	724,781	728,034	731,286	734,538	737,790
Struct & Improv - AG	304500	45,009	46,764	48,514	50,253	52,013	53,342	55,096	56,896	58,161	60,074	54,042	55,494
Struct & Improv - Cap Lease	304510	-	-	-	-	-	-	-	-	-	-	-	-
Office Structures	304600	106,770	108,844	110,918	112,992	115,067	117,142	119,217	121,292	123,367	125,441	127,516	129,591
Stores Shops Garage Struct	304700	123,123	123,270	123,416	123,563	123,709	123,856	124,003	124,149	124,296	124,442	124,589	124,735
Misc Structures	304800	502,510	502,723	502,935	503,148	503,361	503,573	503,786	503,998	504,211	504,423	504,636	499,469
Lake River & Other Intake	306000	229,536	213,721	214,415	215,110	215,804	216,498	217,193	217,887	218,581	219,276	219,970	220,665
Supply Mains	309000	(308,924)	(306,762)	(304,556)	(302,335)	(300,109)	(297,884)	(295,617)	(293,335)	(291,062)	(288,793)	(286,523)	(284,253)
Power Generation Eqpt	310000	862,307	870,196	878,084	885,973	893,862	901,750	909,639	917,527	925,416	933,304	941,193	949,081
Pumping Equipment - Electric	311200	2,900,455	2,910,999	2,921,543	2,932,087	2,942,639	2,953,191	2,958,380	2,967,175	2,974,535	2,985,144	2,995,771	3,006,469
Pumping Equipment - Diesel	311300	89,693	89,941	90,190	90,438	90,687	90,936	91,184	91,433	91,681	91,930	92,178	92,427
Pumping Equipment - Other	311500	71,703	33,858	37,165	35,799	39,253	37,116	37,095	40,835	42,833	46,377	(46,043)	(103,161)
Pumping Equipment - SOS & Pumping	311520	110,290	114,296	118,301	122,306	126,311	130,316	134,322	138,327	142,327	146,327	150,327	154,327
Pumping Equipment WT	311530	-	-	-	-	-	-	-	-	-	-	-	-
Wtr Treat Equip (Non-Media)	320100	1,620,572	1,637,714	1,654,730	972,523	988,379	1,005,240	1,027,527	1,047,445	1,068,491	1,093,375	(212,127)	(208,515)
Wtr Treat Equip (Media)	320200	3,951,471	4,013,565	4,075,659	4,137,753	4,199,847	4,261,941	4,324,036	4,386,130	4,448,224	4,510,318	4,572,412	4,634,506
Dist. Reservoirs & Standpipes	330000	1,907,671	1,917,427	1,902,603	1,909,062	1,919,081	1,929,294	1,939,508	1,949,672	1,959,874	1,970,078	1,758,620	1,437,329
Dist. Res & Stand - Tank Repainting	330003	5,858,541	5,908,722	5,958,904	6,009,085	6,059,266	6,109,447	6,159,628	6,209,810	6,259,991	6,310,172	6,360,353	6,410,534
Elevated Tanks & Standpipes	330100	1,292,632	1,299,314	1,305,995	1,312,676	1,319,357	1,326,039	1,332,720	1,339,401	1,346,083	1,352,764	1,359,445	1,366,127
Groud Level Tanks	330200	(777,425)	(771,767)	(766,109)	(760,450)	(754,792)	(749,133)	(743,475)	(737,816)	(732,158)	(726,499)	(720,841)	(715,183)
Below Ground Tanks	330300	7,071	7,162	7,253	7,344	7,435	7,526	7,617	7,708	7,799	7,890	7,981	8,072
Clearwell	330400	341,951	342,887	343,823	344,759	345,695	346,631	347,567	348,503	349,439	350,375	351,312	352,248
TD Mains Not Classified	331001	533,186	514,010	522,929	531,851	525,182	533,909	543,205	580,509	589,723	598,892	608,076	615,022
TD Mains 4in & Less	331100	(839,327)	(404,307)	(415,127)	(427,686)	(436,055)	(424,590)	(522,167)	(574,233)	(598,088)	(607,356)	(606,736)	(615,819)
TD Mains 6in to 8in	331200	23,045,366	23,272,743	23,366,776	23,464,889	23,559,922	23,660,795	23,758,991	23,827,486	23,917,316	24,005,647	24,108,263	24,210,584
TD Mains 10in to 16in	331300	10,775,376	10,857,118	10,900,364	10,943,224	10,985,551	11,030,347	11,073,457	11,118,316	11,163,158	11,208,017	11,253,324	11,298,684
TD Mains 18in & Grtr	331400	310,383	317,240	323,085	269,618	263,865	268,528	274,224	279,447	285,113	290,814	296,514	301,314
Services	333000	9,993,413	10,099,145	10,107,203	10,137,118	10,133,172	10,136,356	10,159,987	10,189,985	10,219,597	10,249,647	10,279,827	10,309,865
Meters	334100	1,385,284	1,445,643	1,508,871	1,574,014	1,640,489	1,364,606	1,290,157	1,601,416	1,648,109	1,729,238	1,809,383	1,890,304
Meters Bronze Case	334110	4,356,037	4,400,783	4,445,529	4,490,274	4,535,020	4,579,767	4,624,514	4,453,443	4,338,320	4,380,811	4,423,302	4,465,793
Meters Plastic Case	334120	-	-	-	-	-	-	-	-	-	-	-	-

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Organization	301000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land & Ld Rights - PU	303300	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - WT	303400	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - TD	303500	-	-	-	-	-	-	-	-	-	-	-	-
T & D Land	303501	-	-	-	-	-	-	-	-	-	-	-	-
T & D Rights of Way	303502	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - AG	303600	-	-	-	-	-	-	-	-	-	-	-	-
Struct & Improv - SS	304100	62,502	63,651	63,315	64,480	64,636	64,904	58,941	59,953	57,033	58,283	59,532	60,781
Struct & Improv - PU	304200	3,149,641	3,162,888	3,174,603	3,188,060	3,201,868	2,753,560	3,186,515	3,234,192	3,247,877	3,261,560	3,275,243	3,288,926
Struct & Improv - WT	304300	1,510,290	1,610,293	1,714,700	1,820,135	1,925,047	2,029,669	2,134,538	2,239,407	2,344,277	2,449,146	2,554,016	2,658,885
Struct & Improv - WT Depr Paint	304301	3,140,044	3,161,598	3,183,151	3,204,705	3,226,259	3,247,813	3,269,366	3,290,920	3,312,474	3,334,028	3,355,582	3,377,135
Struct & Imp WT Wst Handl/T	304310	31,873	32,156	32,438	32,721	33,003	33,285	33,568	33,850	34,132	34,415	34,697	34,979
Struct & Improv - TD	304400	741,043	744,295	747,547	750,799	753,862	756,925	759,988	763,051	766,114	769,177	772,240	775,302
Struct & Improv - AG	304500	57,475	59,456	61,437	63,418	65,399	67,380	69,361	71,342	73,323	75,304	77,285	74,872
Struct & Improv - Cap Lease	304510	-	-	-	-	-	-	-	-	-	-	-	-
Office Structures	304600	131,666	133,741	135,816	137,891	139,966	141,902	143,977	146,053	148,129	150,205	152,281	154,357
Stores Shops Garage Struct	304700	124,882	125,028	125,175	123,612	123,758	123,903	124,049	124,194	123,592	123,737	123,882	124,027
Misc Structures	304800	497,968	498,107	498,341	498,575	498,809	499,042	497,971	497,613	497,771	498,008	498,244	498,481
Lake River & Other Intake	306000	221,359	222,053	222,748	223,442	224,136	224,831	225,525	226,220	226,914	227,608	228,303	228,997
Supply Mains	309000	(281,979)	(279,706)	(277,432)	(275,159)	(272,886)	(270,612)	(268,339)	(266,065)	(263,792)	(261,518)	(259,245)	(256,971)
Power Generation Eqpt	310000	957,803	966,531	975,328	984,124	992,921	1,001,718	1,010,514	1,019,311	1,028,107	1,036,904	1,045,700	1,054,497
Pumping Equipment - Electric	311200	3,017,202	3,026,450	3,037,178	3,047,906	3,058,634	3,060,437	3,070,119	3,080,823	3,091,534	3,102,244	3,103,658	3,111,474
Pumping Equipment - Diesel	311300	92,675	92,924	93,172	93,421	93,669	93,918	94,167	94,415	68,304	68,498	68,692	68,885
Pumping Equipment - Other	311500	(101,372)	(98,097)	(93,516)	(86,144)	(76,901)	(69,218)	(81,412)	(73,154)	(81,151)	(86,546)	(80,775)	(132,413)
Pumping Equipment - SOS & Pumping	311520	157,203	159,611	163,606	167,602	171,598	175,594	179,590	183,585	187,581	184,372	188,442	192,512
Pumping Equipment WT	311530	-	-	-	-	-	-	-	-	-	-	-	-
Wtr Treat Equip (Non-Media)	320100	(183,629)	(158,976)	(135,085)	463,386	470,896	488,739	513,894	539,374	564,866	588,939	613,906	616,082
Wtr Treat Equip (Media)	320200	4,696,600	4,758,694	4,820,788	4,878,207	4,940,170	5,002,133	4,940,196	4,967,368	5,039,938	5,117,051	5,194,377	5,271,703
Dist. Reservoirs & Standpipes	330000	1,326,263	1,336,081	1,348,239	1,360,403	1,371,702	1,327,169	1,336,007	1,349,043	1,318,286	1,331,255	1,344,244	990,315
Dist. Res & Stand - Tank Repainting	330003	6,460,716	6,510,897	6,561,078	6,611,259	6,661,440	6,711,621	6,761,803	6,811,984	6,862,165	6,912,346	6,962,527	7,012,709
Elevated Tanks & Standpipes	330100	1,372,808	1,379,489	1,386,171	1,392,852	1,399,533	1,406,215	1,412,896	1,419,577	1,426,258	1,432,940	1,439,621	1,446,302
Groud Level Tanks	330200	(709,524)	(703,866)	(698,207)	(692,549)	(686,890)	(681,232)	(675,573)	(669,915)	(664,256)	(658,598)	(652,940)	(647,281)
Below Ground Tanks	330300	8,163	8,254	8,345	8,436	8,527	8,618	8,709	8,800	8,891	8,982	9,073	9,164
Clearwell	330400	353,184	354,120	355,056	355,992	356,928	357,864	358,800	359,736	360,672	361,608	362,544	363,481
TD Mains Not Classified	331001	624,068	633,279	642,528	651,154	660,282	669,446	678,603	687,807	697,010	706,214	714,549	715,727
TD Mains 4in & Less	331100	(727,289)	(742,978)	(786,726)	(791,864)	(788,631)	(894,008)	(897,133)	(897,325)	(918,895)	(903,406)	(1,060,889)	(1,109,057)
TD Mains 6in to 8in	331200	24,280,552	24,379,254	24,460,390	24,565,653	24,671,230	24,739,042	24,844,486	24,943,363	25,053,065	25,161,585	25,216,423	25,310,844
TD Mains 10in to 16in	331300	11,340,376	11,385,861	11,428,298	11,473,782	11,519,518	11,552,971	11,598,466	11,643,770	11,689,411	11,734,891	11,770,411	11,813,637
TD Mains 18in & Grtr	331400	307,015	312,807	318,600	324,393	330,185	335,899	341,692	347,484	353,277	359,070	364,863	370,655
Services	333000	10,340,130	10,370,111	10,411,399	10,432,260	10,462,516	10,492,974	10,443,249	10,468,799	10,488,869	10,519,391	10,538,738	10,564,692
Meters	334100	1,971,708	2,048,641	2,133,365	2,217,767	2,305,642	2,393,691	2,465,932	2,410,808	2,487,170	2,579,016	2,663,173	2,721,774
Meters Bronze Case	334110	4,508,284	4,550,775	4,593,267	4,635,758	4,678,249	4,720,740	4,763,231	4,688,848	4,730,634	4,772,421	4,813,911	4,713,019
Meters Plastic Case	334120	-	-	-	-	-	-	-	-	-	-	-	-

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Organization	301000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Land & Ld Rights - PU	303300	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - WT	303400	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - TD	303500	-	-	-	-	-	-	-	-	-	-	-	-
T & D Land	303501	-	-	-	-	-	-	-	-	-	-	-	-
T & D Rights of Way	303502	-	-	-	-	-	-	-	-	-	-	-	-
Land & Ld Rights - AG	303600	-	-	-	-	-	-	-	-	-	-	-	-
Struct & Improv - SS	304100	64,384	70,245	77,417	70,895	77,236	83,520	90,044	97,492	102,308	107,181	112,256	117,379
Struct & Improv - PU	304200	3,046,557	3,059,818	3,073,078	3,086,338	3,099,325	3,112,732	3,126,140	3,139,547	3,152,954	3,166,361	3,179,769	3,193,176
Struct & Improv - WT	304300	2,763,755	2,868,626	2,973,496	3,078,366	3,183,237	3,288,107	3,392,977	3,497,848	3,602,718	3,707,588	3,812,458	3,917,329
Struct & Improv - WT Depr Paint	304301	3,398,689	3,420,243	3,441,797	3,463,350	3,484,904	3,506,458	3,528,012	3,549,566	3,571,119	3,592,673	3,614,227	3,635,781
Struct & Imp WT Wst Handl/T	304310	35,262	35,544	35,826	36,109	36,391	36,674	36,956	37,238	37,521	37,803	38,085	38,368
Struct & Improv - TD	304400	778,365	781,428	784,491	787,554	790,617	793,680	796,743	799,805	802,868	805,931	808,994	812,057
Struct & Improv - AG	304500	75,922	77,971	80,019	82,067	84,115	72,020	74,203	76,373	78,552	80,727	82,893	83,282
Struct & Improv - Cap Lease	304510	-	-	-	-	-	-	-	-	-	-	-	-
Office Structures	304600	156,433	158,509	160,586	162,662	164,738	166,814	168,890	170,966	173,042	175,119	177,195	179,271
Stores Shops Garage Struct	304700	124,172	124,317	124,462	124,607	124,752	124,898	125,043	125,188	125,333	125,478	125,623	125,768
Misc Structures	304800	498,718	498,954	499,191	499,427	493,225	493,466	493,706	493,946	494,187	494,427	494,667	494,908
Lake River & Other Intake	306000	229,691	230,386	231,080	231,775	232,469	233,163	233,858	234,552	236,455	238,358	240,261	242,163
Supply Mains	309000	(254,698)	(252,424)	(250,151)	(247,877)	(245,604)	(243,330)	(241,057)	(238,783)	(236,510)	(234,236)	(231,963)	(229,689)
Power Generation Eqpt	310000	1,063,294	1,072,090	1,080,887	1,089,683	1,098,480	1,107,277	1,116,073	1,124,870	1,133,666	1,142,463	1,151,260	1,160,056
Pumping Equipment - Electric	311200	3,122,334	3,133,194	3,144,053	3,154,913	3,160,251	3,172,740	3,185,230	3,197,719	3,210,208	3,220,008	3,232,491	3,243,080
Pumping Equipment - Diesel	311300	69,079	69,273	69,466	69,660	69,853	70,047	70,241	70,434	70,628	70,822	71,015	71,209
Pumping Equipment - Other	311500	(121,777)	(111,248)	(101,064)	(92,045)	(82,558)	(74,148)	(64,797)	(58,117)	(49,128)	(42,040)	(45,381)	(35,715)
Pumping Equipment - SOS & Pumping	311520	196,583	200,653	204,723	208,793	212,864	216,934	221,004	224,880	223,278	227,348	230,441	234,599
Pumping Equipment WT	311530	-	-	-	-	-	-	-	-	-	-	-	-
Wtr Treat Equip (Non-Media)	320100	641,211	666,738	692,003	717,531	743,059	768,587	794,114	727,108	743,358	763,715	651,830	678,495
Wtr Treat Equip (Media)	320200	5,349,030	5,426,358	5,503,686	5,581,014	5,658,341	5,735,669	5,812,997	5,890,324	5,967,652	6,044,980	6,122,308	6,199,635
Dist. Reservoirs & Standpipes	330000	617,383	590,670	502,000	225,007	238,739	254,431	199,224	(437,642)	(513,644)	(510,412)	(554,041)	(554,717)
Dist. Res & Stand - Tank Repainting	330003	6,720,850	6,768,641	6,817,111	6,866,303	6,915,876	6,965,477	7,015,078	7,073,152	7,133,070	7,193,920	7,254,909	7,316,886
Elevated Tanks & Standpipes	330100	1,452,984	1,459,665	1,466,346	1,473,028	1,479,709	1,486,390	1,493,072	1,499,753	1,506,434	1,513,115	1,519,797	1,526,478
Groud Level Tanks	330200	(641,623)	(635,964)	(630,306)	(624,647)	(618,989)	(613,330)	(607,672)	(602,014)	(596,355)	(590,697)	(585,038)	(579,380)
Below Ground Tanks	330300	9,255	9,346	9,437	9,528	9,619	9,710	9,801	9,893	9,984	10,075	10,166	10,257
Clearwell	330400	364,417	365,353	366,289	367,225	368,161	369,097	370,033	370,969	371,905	372,841	373,777	374,714
TD Mains Not Classified	331001	724,930	734,197	743,411	752,623	761,829	771,041	780,395	789,766	799,876	809,236	818,597	827,957
TD Mains 4in & Less	331100	(1,184,657)	(1,189,725)	(1,186,919)	(1,148,897)	(1,147,019)	(1,131,398)	(1,304,133)	(1,334,762)	(1,367,626)	(1,545,230)	(1,748,627)	(1,765,002)
TD Mains 6in to 8in	331200	25,397,103	25,500,907	25,614,401	25,706,820	25,812,350	25,906,686	25,990,256	26,104,418	26,222,252	26,273,987	26,346,629	26,415,577
TD Mains 10in to 16in	331300	11,856,140	11,899,439	11,945,928	11,993,515	12,040,162	12,086,758	12,128,822	12,176,345	12,215,027	12,245,762	12,287,953	12,335,420
TD Mains 18in & Grtr	331400	376,448	382,241	388,033	393,826	399,619	405,412	411,204	416,997	422,790	428,582	434,375	440,168
Services	333000	10,580,303	10,608,252	10,638,147	10,659,561	10,686,224	10,717,211	10,733,655	10,763,701	10,793,237	10,829,377	10,860,601	10,737,635
Meters	334100	2,820,561	2,913,623	3,012,110	3,113,902	3,216,795	3,323,750	3,432,400	3,529,844	3,637,460	3,541,019	3,652,422	3,714,380
Meters Bronze Case	334110	4,753,944	4,794,869	4,837,101	4,879,849	4,922,606	4,965,961	5,008,778	5,051,885	5,094,652	5,137,894	5,181,487	5,225,086
Meters Plastic Case	334120	-	-	-	-	-	-	-	-	-	-	-	-

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-December 2023
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
Meters Other	334130	4,183	5,164	6,145	7,126	8,107	9,088	10,069	11,050	12,031	13,011	13,992	14,973
Meters Other - Reading Units	334131	23,210	23,715	24,221	24,726	25,231	25,736	26,242	26,747	27,252	27,757	28,262	28,768
Meter Installations	334200	3,039,034	3,085,053	3,114,772	3,153,654	3,167,223	3,211,385	3,215,508	3,241,188	3,225,512	3,290,558	3,307,317	3,338,992
Meter Vaults	334300	(224)	(177)	(53)	(1,638)	(1,498)	(1,354)	(1,215)	(1,073)	(1,538)	(789)	(647)	(1,469)
Hydrants	335000	3,561,848	3,582,798	3,584,006	3,584,186	3,586,613	3,602,572	3,615,662	3,633,533	3,642,616	3,654,652	3,650,773	3,664,139
Other P/E - Supply	339200	36,760	37,615	38,470	39,324	40,179	41,034	41,889	42,744	43,598	44,453	45,308	46,163
Other P/E - Comp Plan Study	339600	201,762	205,395	209,028	212,661	216,294	219,927	223,560	227,193	230,826	234,458	238,091	241,724
Office Furniture & Equip	340100	(16,970)	(16,674)	(16,377)	(16,081)	(15,785)	(15,489)	(15,193)	(14,896)	(14,532)	(14,167)	(13,802)	(13,436)
Computers & Peripheral Equip	340200	117,756	118,847	120,004	121,161	122,319	123,436	119,756	121,068	95,951	95,797	88,502	89,430
Computers & Periph Mainframe	340210	96,533	96,622	96,711	96,800	96,889	96,978	97,067	97,156	97,245	97,334	97,423	97,512
Computers & Periph Personal	340220	(129,550)	(128,452)	(127,344)	(126,237)	(125,130)	(123,983)	(122,835)	(121,688)	(120,541)	(119,393)	(118,246)	(117,099)
Computers & Periph Other	340230	(261,037)	(259,137)	(257,500)	(255,863)	(254,226)	(252,585)	(250,944)	(249,299)	(247,654)	(246,009)	(244,364)	(242,719)
Computers & Periph Capital Lease	340240	4,748	4,788	4,829	4,869	4,910	4,950	4,991	5,031	5,072	5,112	5,153	5,193
Computer Software	340300	449,035	456,797	464,560	473,212	481,865	488,293	496,847	506,843	588,445	527,341	538,159	549,184
Computer Software Mainframe	340310	424,230	424,259	424,287	424,315	424,343	424,371	424,399	424,427	424,456	424,484	424,512	424,540
Comp Software Spec Depr Rate	340315	4,976,131	5,036,842	5,097,554	5,158,265	5,218,977	5,279,688	5,340,399	5,401,111	5,461,822	5,522,534	5,583,245	5,643,957
Comp Software Personal	340320	46,592	46,613	46,634	46,656	46,677	46,698	46,720	46,741	46,762	46,784	46,805	46,826
Comp Software Other	340330	38,291	39,452	40,614	41,775	42,937	44,098	45,260	46,421	47,583	48,744	49,906	51,008
Data Handling Equipment	340400	10,270	10,301	10,333	10,364	10,396	10,427	10,459	10,490	10,521	10,553	10,584	10,616
Other Office Equipment	340500	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)
Trans Equip Light Duty Trucks	341100	1,449,239	1,469,107	1,494,530	1,497,406	1,523,595	1,549,828	1,576,062	1,602,295	1,628,528	1,654,761	1,680,994	1,707,227
Trans Equip Heavy Duty Trucks	341200	3,128,465	3,165,837	3,203,209	3,240,581	3,277,953	3,315,325	3,352,697	3,390,068	3,427,440	3,464,812	3,502,184	3,542,316
Trans Equip Autos	341300	933,595	944,192	954,789	965,386	975,983	986,579	997,176	1,007,773	1,018,370	1,028,967	1,039,564	1,050,161
Trans Equip Other	341400	409,865	415,075	420,611	426,146	431,681	437,217	442,752	448,288	453,823	459,359	464,894	470,430
Stores Equipment	342000	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224
Tools/Shop/Garage Equipment	343000	475,338	480,480	485,640	490,819	496,023	490,400	495,632	500,866	506,101	511,335	516,570	441,727
Laboratory Equipment	344000	128,919	129,050	121,974	122,099	122,231	122,363	122,492	122,624	122,756	122,888	123,020	123,069
Power Operated Equipment	345000	301,666	303,027	304,387	305,748	290,686	292,111	293,183	294,613	296,043	297,473	298,903	300,333
Comm Equip Non-Telephone	346100	24,297	24,629	25,175	25,721	21,963	22,563	20,897	21,518	22,236	22,953	23,670	24,391
Remote Control & Instrument	346190	186,214	192,678	199,142	205,608	212,074	218,540	225,006	231,473	237,939	244,405	250,871	257,337
Telephone Equipment	346200	(10,614)	(10,614)	(10,607)	(10,601)	(10,594)	(10,557)	(10,520)	(10,483)	(10,446)	(10,409)	(10,372)	(10,335)
Miscellaneous Equipment	347000	661,234	667,319	658,350	664,646	671,027	677,392	675,626	681,948	688,270	694,591	700,942	16,770
Other Tangible Property	348000	873	961	1,050	1,138	1,226	1,314	1,402	1,490	1,578	1,667	1,755	1,843
		$ 94,491,756	**$ 95,245,335**	**$ 95,812,635**	**$ 96,539,781**	**$ 96,655,704**	**$ 97,377,808**	**$ 97,785,534**	**$ 98,108,841**	**$ 96,685,309**	**$ 96,369,501**	**$ 97,079,650**	**$ 97,023,136**

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
Meters Other	334130	15,954	16,935	17,916	18,897	19,878	20,859	21,840	22,821	23,802	24,783	25,763	26,744
Meters Other - Reading Units	334131	29,273	29,778	30,283	30,789	31,294	31,799	32,304	32,809	33,315	33,820	34,325	34,830
Meter Installations	334200	3,381,799	3,475,570	3,522,996	3,571,449	3,620,487	3,669,079	3,718,040	3,767,650	3,810,354	3,854,917	3,673,788	3,713,591
Meter Vaults	334300	(1,456)	(6,749)	(37,992)	(37,880)	(37,756)	(37,623)	(37,506)	(37,378)	(38,306)	(38,157)	(38,009)	(37,862)
Hydrants	335000	3,684,227	3,773,486	3,794,952	3,804,129	3,799,612	3,821,832	3,820,068	3,813,781	3,806,180	3,797,564	3,793,554	3,817,525
Other P/E - Supply	339200	47,017	47,872	48,727	49,582	50,437	51,291	52,146	53,001	53,856	54,710	55,565	56,420
Other P/E - Comp Plan Study	339600	245,357	249,785	254,213	258,641	263,069	267,496	271,924	276,352	280,780	285,208	289,635	303,524
Office Furniture & Equip	340100	(13,069)	(12,702)	(12,511)	(12,169)	(11,828)	(11,486)	(11,143)	(10,801)	(10,458)	(10,116)	(9,770)	(9,426)
Computers & Peripheral Equip	340200	91,203	84,035	85,851	87,668	89,484	91,301	93,117	94,934	96,815	98,696	100,586	102,513
Computers & Periph Mainframe	340210	97,601	97,690	97,779	97,868	97,957	98,046	98,135	98,224	98,313	98,402	98,491	98,580
Computers & Periph Personal	340220	(115,945)	(114,792)	(113,638)	(112,485)	(111,331)	(110,177)	(109,024)	(107,870)	(106,717)	(105,563)	(104,410)	(103,256)
Computers & Periph Other	340230	(241,068)	(239,417)	(237,766)	(236,115)	(234,463)	(232,812)	(231,161)	(229,510)	(227,858)	(226,207)	(224,510)	(222,813)
Computers & Periph Capital Lease	340240	5,234	5,274	5,314	5,355	5,395	5,436	5,476	5,517	5,557	5,598	5,638	5,679
Computer Software	340300	560,343	571,523	602,358	614,517	626,708	640,210	653,324	666,400	677,277	690,436	701,456	714,843
Computer Software Mainframe	340310	424,568	424,596	424,624	424,652	424,681	424,709	424,737	424,765	424,793	424,821	424,849	424,878
Comp Software Spec Depr Rate	340315	5,704,668	5,765,379	5,826,091	5,886,802	5,947,514	6,008,225	6,068,936	6,129,648	6,190,359	6,251,071	6,311,782	6,372,493
Comp Software Personal	340320	46,848	46,869	46,890	46,912	46,933	46,954	46,976	46,997	47,018	47,040	47,061	47,082
Comp Software Other	340330	52,110	53,212	54,314	55,579	56,847	58,115	59,386	60,651	61,919	63,204	64,480	65,751
Data Handling Equipment	340400	10,647	10,679	10,710	10,742	10,773	10,805	10,836	10,867	10,899	10,930	10,962	10,993
Other Office Equipment	340500	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)
Trans Equip Light Duty Trucks	341100	1,740,618	1,773,890	1,810,336	1,846,782	1,879,440	1,913,126	1,947,542	1,981,958	2,017,742	2,057,367	2,098,065	2,139,920
Trans Equip Heavy Duty Trucks	341200	3,579,688	3,617,060	3,654,432	3,691,804	3,729,176	3,766,547	3,803,919	3,841,291	3,881,403	3,921,515	3,960,311	3,999,107
Trans Equip Autos	341300	1,060,758	1,071,355	1,081,952	1,092,549	1,103,145	1,113,742	1,124,339	1,134,936	1,145,533	1,156,130	1,166,727	1,177,324
Trans Equip Other	341400	475,965	481,501	487,036	492,572	498,107	503,643	509,178	514,714	520,249	525,784	531,320	536,855
Stores Equipment	342000	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224	24,224
Tools/Shop/Garage Equipment	343000	446,544	451,210	418,045	422,659	427,347	407,810	412,594	416,808	413,709	418,470	423,231	423,781
Laboratory Equipment	344000	123,189	120,121	120,253	120,386	120,518	120,651	120,783	120,915	121,048	121,180	121,313	121,445
Power Operated Equipment	345000	301,763	303,193	304,623	306,053	307,483	308,913	310,343	311,773	313,203	314,632	316,062	317,492
Comm Equip Non-Telephone	346100	25,122	25,854	26,585	27,354	28,124	28,903	29,682	30,462	27,975	28,769	29,563	30,743
Remote Control & Instrument	346190	263,803	270,269	276,735	283,202	289,668	296,134	302,600	309,066	315,593	322,120	328,647	335,191
Telephone Equipment	346200	(10,298)	(10,261)	(10,224)	(10,187)	(10,150)	(10,329)	(10,292)	(10,255)	(10,218)	(10,175)	(10,132)	(10,089)
Miscellaneous Equipment	347000	19,478	22,186	24,894	27,603	30,311	33,019	35,728	38,436	41,144	43,873	46,602	49,331
Other Tangible Property	348000	1,931	2,019	2,107	2,195	2,284	2,372	2,460	2,548	2,636	2,724	2,812	2,901
		$ 98,172,907	**$ 99,369,191**	**$ 100,098,530**	**$ 100,174,819**	**$ 100,952,482**	**$ 101,448,240**	**$ 102,058,010**	**$ 102,874,299**	**$ 103,491,779**	**$ 104,349,536**	**$ 103,349,565**	**$ 103,657,978**

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
Meters Other	334130	27,725	28,706	29,687	30,668	31,649	32,630	33,611	34,592	35,573	36,554	37,534	38,515
Meters Other - Reading Units	334131	35,335	35,841	36,346	36,851	37,356	37,862	38,367	38,872	39,377	39,882	38,705	39,266
Meter Installations	334200	3,750,688	3,774,410	3,826,917	3,878,012	3,927,168	3,876,248	3,923,618	3,923,721	3,918,215	3,938,530	3,971,553	3,984,930
Meter Vaults	334300	(37,714)	(37,567)	(38,935)	(38,788)	(38,640)	(38,493)	(38,357)	(38,210)	(38,062)	(37,915)	(40,011)	(39,982)
Hydrants	335000	3,792,665	3,793,969	3,816,252	3,841,271	3,865,944	3,745,020	3,765,474	3,734,177	3,693,764	3,657,530	3,666,405	3,649,116
Other P/E - Supply	339200	57,275	58,130	58,984	59,839	60,694	61,549	62,403	63,258	64,113	64,968	65,823	66,677
Other P/E - Comp Plan Study	339600	316,694	329,865	343,035	356,206	369,376	382,547	395,717	408,888	422,058	435,229	448,399	461,570
Office Furniture & Equip	340100	(9,081)	(8,736)	(8,391)	(8,040)	(7,690)	(7,339)	(6,983)	(6,949)	(6,594)	(6,239)	(5,876)	(5,514)
Computers & Peripheral Equip	340200	104,551	106,589	108,112	103,126	105,078	107,294	109,514	111,737	113,950	116,163	118,669	121,331
Computers & Periph Mainframe	340210	98,669	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758
Computers & Periph Personal	340220	(102,102)	(100,949)	(99,795)	(98,642)	(101,407)	(100,261)	(99,115)	(97,968)	(96,822)	(95,675)	(94,529)	(93,383)
Computers & Periph Other	340230	(221,116)	(219,419)	(217,722)	(216,025)	(214,328)	(212,631)	(210,933)	(209,236)	(207,539)	(205,842)	(204,145)	(202,448)
Computers & Periph Capital Lease	340240	5,719	5,760	5,800	5,840	5,881	5,921	5,962	6,002	6,043	6,083	6,124	6,164
Computer Software	340300	729,881	745,078	760,328	775,621	791,069	806,500	822,257	838,077	854,243	870,413	886,609	902,880
Computer Software Mainframe	340310	424,906	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934
Comp Software Spec Depr Rate	340315	6,433,205	6,493,916	6,554,628	6,615,339	6,676,050	6,736,762	6,797,473	6,858,185	3,890,490	3,925,964	3,961,439	3,996,914
Comp Software Personal	340320	47,104	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125
Comp Software Other	340330	67,024	68,297	69,570	70,844	72,134	73,425	74,715	76,006	77,296	78,587	79,877	81,168
Data Handling Equipment	340400	11,025	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056
Other Office Equipment	340500	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)
Trans Equip Light Duty Trucks	341100	2,189,797	2,239,710	2,340,691	2,391,918	2,442,761	2,494,483	2,546,861	2,600,162	2,655,785	2,714,659	2,774,564	2,838,165
Trans Equip Heavy Duty Trucks	341200	4,037,880	4,076,654	4,173,562	4,212,335	4,251,108	4,289,882	4,328,655	4,367,429	4,406,202	4,444,975	4,483,749	4,522,522
Trans Equip Autos	341300	1,187,921	1,198,518	1,209,115	1,219,711	1,230,308	1,240,905	1,251,502	1,262,099	1,272,696	1,283,293	1,293,890	1,304,487
Trans Equip Other	341400	542,391	547,926	576,716	582,251	587,787	593,322	598,857	604,393	609,936	615,479	621,022	626,565
Stores Equipment	342000	24,224	24,224	152	152	152	152	152	152	152	152	152	152
Tools/Shop/Garage Equipment	343000	428,874	433,986	429,860	435,072	439,650	396,259	396,293	402,065	408,074	413,507	419,624	418,728
Laboratory Equipment	344000	121,578	121,710	121,843	121,975	122,108	122,240	122,373	122,505	122,637	122,770	122,902	123,035
Power Operated Equipment	345000	318,922	320,352	321,782	323,212	324,642	326,072	327,502	328,932	330,362	331,792	333,222	334,652
Comm Equip Non-Telephone	346100	32,042	33,341	34,647	28,146	29,425	30,704	31,983	33,444	34,905	36,369	37,028	31,122
Remote Control & Instrument	346190	322,215	328,673	335,132	341,590	348,049	354,507	360,965	367,424	373,882	380,341	386,799	393,257
Telephone Equipment	346200	(10,047)	(10,004)	(9,961)	(9,918)	(9,876)	(9,833)	(9,790)	(9,747)	(9,705)	(9,662)	(9,619)	(9,576)
Miscellaneous Equipment	347000	52,060	54,789	57,517	60,246	61,021	63,740	66,522	69,307	72,153	74,725	39,763	40,966
Other Tangible Property	348000	2,989	3,077	3,165	3,253	3,341	3,429	3,518	3,606	3,694	3,782	3,870	3,958
		$ 104,248,334	**$ 105,117,477**	**$ 106,111,356**	**$ 107,615,754**	**$ 108,563,098**	**$ 108,547,039**	**$ 109,670,022**	**$ 110,265,362**	**$ 107,973,672**	**$ 108,852,754**	**$ 109,503,061**	**$ 109,680,939**

Tennessee American Water Company
Docket No. 24-00032
Accumulated Depreciation by Account, January 2020-De
2024 TAWC CAD Response 1-165

TAW_R_CADDR1_165_062524_Attachment

Utlility Plant Account & Description		Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
Meters Other	334130	39,496	40,477	41,458	42,439	43,420	44,401	45,382	46,363	47,344	48,325	49,306	50,286
Meters Other - Reading Units	334131	39,826	40,182	40,740	41,319	41,898	42,477	43,057	43,636	44,215	44,794	45,373	45,953
Meter Installations	334200	4,037,163	4,056,922	4,084,439	4,098,633	4,154,941	4,151,606	4,183,959	4,196,170	4,254,226	3,877,103	3,899,458	3,903,027
Meter Vaults	334300	(39,827)	(39,603)	(39,378)	(39,151)	(38,916)	(38,692)	(38,467)	(38,242)	(38,017)	(37,794)	(37,569)	(37,344)
Hydrants	335000	3,671,573	3,668,581	3,664,279	3,679,069	3,684,734	3,668,414	3,668,001	3,684,454	3,700,076	3,713,823	3,728,393	3,728,331
Other P/E - Supply	339200	67,532	68,387	69,242	70,096	70,951	70,503	68,382	69,237	70,092	70,949	71,816	72,684
Other P/E - Comp Plan Study	339600	474,740	487,911	501,081	514,252	527,422	540,593	553,763	566,934	580,104	593,275	606,445	619,616
Office Furniture & Equip	340100	(5,144)	(4,771)	(4,394)	(4,018)	(3,641)	(3,265)	(2,872)	(2,480)	(2,087)	(1,695)	(2,558)	(3,532)
Computers & Peripheral Equip	340200	124,001	126,672	129,343	132,014	134,685	137,518	140,351	143,185	146,893	150,614	154,335	152,609
Computers & Periph Mainframe	340210	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758	98,758
Computers & Periph Personal	340220	(92,236)	(91,090)	(89,943)	(88,797)	(87,650)	(86,499)	(85,348)	(84,197)	(83,046)	(81,895)	(80,744)	(79,593)
Computers & Periph Other	340230	(200,751)	(199,054)	(197,357)	(195,660)	(193,963)	(192,265)	(190,568)	(188,871)	(187,174)	(185,477)	(183,780)	(182,083)
Computers & Periph Capital Lease	340240	6,205	6,245	6,286	6,326	6,366	6,407	6,447	6,488	6,528	6,569	6,609	6,650
Computer Software	340300	920,583	938,328	956,072	974,063	992,378	1,011,072	1,029,876	1,048,697	1,067,518	1,086,484	1,105,721	1,124,962
Computer Software Mainframe	340310	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934	424,934
Comp Software Spec Depr Rate	340315	4,032,388	4,067,863	4,103,338	4,138,813	4,174,287	74,887	75,905	76,922	77,940	78,957	79,974	80,992
Comp Software Personal	340320	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125	47,125
Comp Software Other	340330	82,459	83,749	85,040	86,331	87,621	88,912	90,202	91,493	92,784	94,074	95,365	96,656
Data Handling Equipment	340400	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056	11,056
Other Office Equipment	340500	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)	(14,662)
Trans Equip Light Duty Trucks	341100	2,902,513	2,968,188	2,969,228	3,036,780	3,105,303	3,173,826	3,244,465	3,316,088	3,388,666	3,464,648	3,528,490	3,609,083
Trans Equip Heavy Duty Trucks	341200	4,561,296	4,600,069	4,638,843	4,677,616	4,716,389	4,755,163	4,793,936	4,832,710	4,871,483	4,912,678	4,953,873	4,995,068
Trans Equip Autos	341300	1,315,084	1,325,681	1,021,382	1,028,993	1,036,604	1,044,214	1,051,825	1,059,436	1,067,046	1,074,657	1,054,921	1,062,272
Trans Equip Other	341400	632,279	638,014	629,489	635,138	640,787	646,435	652,084	657,733	663,381	669,030	627,229	632,592
Stores Equipment	342000	152	152	152	152	152	152	152	152	152	152	152	152
Tools/Shop/Garage Equipment	343000	424,817	430,962	411,378	417,388	423,371	392,493	398,346	404,222	409,908	415,565	421,460	427,355
Laboratory Equipment	344000	123,174	123,313	123,452	123,591	123,730	123,869	124,008	124,147	124,286	124,425	124,564	124,707
Power Operated Equipment	345000	336,082	337,512	338,942	340,372	341,802	343,232	345,455	347,678	349,901	352,124	354,348	356,571
Comm Equip Non-Telephone	346100	32,142	32,696	36,753	39,287	41,822	44,357	47,049	49,769	52,490	55,210	57,970	53,332
Remote Control & Instrument	346190	399,716	406,174	412,633	419,091	423,247	429,745	435,054	441,584	448,114	454,645	461,175	467,706
Telephone Equipment	346200	(9,533)	(9,491)	(9,448)	(9,405)	(9,362)	(9,320)	(9,277)	(9,234)	(9,191)	(9,149)	(9,106)	(9,063)
Miscellaneous Equipment	347000	45,909	50,777	55,754	60,698	56,584	27,086	32,177	37,269	42,360	47,451	52,543	56,376
Other Tangible Property	348000	4,046	4,134	4,223	4,311	4,399	4,487	4,575	4,663	4,751	4,840	4,928	5,016
		$ 109,577,939	**$ 110,458,379**	**$ 110,898,371**	**$ 111,569,415**	**$ 112,537,951**	**$ 109,241,519**	**$ 109,896,419**	**$ 110,066,476**	**$ 110,927,224**	**$ 111,025,767**	**$ 111,459,335**	**$ 112,114,198**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-166. Materials & Supplies. Refer to the File <TAWC 2024 Rate Case - Materials and Supplies.xlsx>, Tab "RB3" (Petitioner's Exhibit RB-3-Materials and Supplies-DD), included with the Company's filing. Provide the monthly historical Materials and Supplies by plant account, by geographical territory from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_166_062524_Attachment.

Tennessee American Water Company
Docket No. 24-00003
Materials and Supplies by month, January 2020-December 2023

G/L Account	Account Name	Profit Center	Profit Center Name	1/31/2020	2/29/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	10/31/2020	11/30/2020	12/31/2020
15110000	Inventory - Plant Material	AWTR/2602	TN-Chattanooga	$758,304	$786,110	$831,629	$708,360	$712,252	$681,711	$600,101	$613,437	$539,041	$534,366	$584,287	$689,376
		AWTR/2603	TN-Suck Creek	1,912	1,861	1,861	1,861	2,143	1,864	1,864	2,298	2,298	2,298	2,616	2,616
		AWTR/2605	TN-Sequatchie Valley	139,457	161,843	165,147	139,455	134,174	129,540	126,469	143,887	152,894	155,881	154,376	150,645
		AWTR/2606	TN-Jasper Highlands	-	-	-	-	-	-	-	-	-	-	-	-
			Total	**899,673**	**949,814**	**998,638**	**849,677**	**848,569**	**813,115**	**728,434**	**759,622**	**694,233**	**692,545**	**741,279**	**842,638**
15130000	Inventory - Chemicals	AWTR/2602	TN-Chattanooga	143,635	149,424	145,705	157,801	151,255	127,638	147,219	140,509	133,110	108,814	120,350	141,059
		AWTR/2603	TN-Suck Creek	873	703	554	839	723	875	714	907	780	571	813	626
		AWTR/2605	TN-Sequatchie Valley	6,545	6,685	4,891	6,373	6,074	8,508	6,241	6,323	6,511	4,719	6,278	7,625
			Total	**151,052**	**156,811**	**151,150**	**165,013**	**158,051**	**137,021**	**154,175**	**147,739**	**140,401**	**114,104**	**127,442**	**149,309**
15140000	Inventory - Other Materials & Supplies	AWTR/2601	TN-Corporate	21,856	6,009	12,369	34,625	4,564	3,654	7,989	3,970	59,144	6,522	11,492	4,006
			Total	**$1,072,581**	**$1,112,634**	**$1,162,158**	**$1,049,315**	**$1,011,184**	**$953,791**	**$890,597**	**$911,330**	**$893,778**	**$813,171**	**$880,212**	**$995,953**

Tennessee American Water Company
Docket No. 24-00003
Materials and Supplies by month, January 2020-December 2023

G/L Account	Account Name	Profit Center	Profit Center Name	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021
15110000	Inventory - Plant Material	AWTR/2602	TN-Chattanooga	$591,980	$567,261	$613,738	$592,366	$587,063	$601,616	$630,045	$651,752	$619,749	$743,332	$756,673	$740,256
		AWTR/2603	TN-Suck Creek	2,616	2,616	2,616	2,638	2,298	2,531	2,531	2,644	3,001	3,001	3,001	2,745
		AWTR/2605	TN-Sequatchie Valley	194,039	210,691	220,070	231,098	181,458	178,452	180,348	158,070	152,629	182,163	180,716	163,334
		AWTR/2606	TN-Jasper Highlands	491	491	491	491	491	495	495	5,636	5,414	5,414	5,414	5,414
			Total	**789,127**	**781,059**	**836,915**	**826,593**	**771,310**	**783,093**	**813,418**	**818,102**	**780,793**	**933,910**	**945,804**	**911,749**
15130000	Inventory - Chemicals	AWTR/2602	TN-Chattanooga	140,023	122,871	126,167	138,444	116,722	148,708	156,718	131,619	143,477	161,779	147,962	155,793
		AWTR/2603	TN-Suck Creek	494	334	819	658	524	637	461	831	534	644	449	753
		AWTR/2605	TN-Sequatchie Valley	6,577	6,467	5,383	6,474	4,854	7,416	5,863	12,591	5,568	7,401	11,995	5,364
			Total	**147,094**	**129,672**	**132,369**	**145,575**	**122,100**	**156,761**	**163,042**	**145,040**	**149,579**	**169,824**	**160,406**	**161,910**
15140000	Inventory - Other Materials & Supplies	AWTR/2601	TN-Corporate	4,292	12,137	35,636	12,667	13,118	28,776	26,158	367	8,107	36,838	18,715	6,909
			Total	**$940,512**	**$922,868**	**$1,004,919**	**$984,835**	**$906,527**	**$968,630**	**$1,002,618**	**$963,509**	**$938,479**	**$1,140,573**	**$1,124,925**	**$1,080,568**

Tennessee American Water Company
Docket No. 24-00003
Materials and Supplies by month, January 2020-December 2023

G/L Account	Account Name	Profit Center	Profit Center Name	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022	7/31/2022	8/31/2022	9/30/2022	10/31/2022	11/30/2022	12/31/2022
15110000	Inventory - Plant Material	AWTR/2602	TN-Chattanooga	$755,171	$767,345	$735,662	$717,950	$800,697	$703,965	$724,351	$749,324	$752,098	$992,349	$1,109,405	$1,404,284
		AWTR/2603	TN-Suck Creek	2,746	2,746	2,746	2,746	2,746	2,883	2,883	3,378	3,378	3,378	2,993	2,993
		AWTR/2605	TN-Sequatchie Valley	323,501	322,178	337,141	341,685	337,898	329,927	331,620	341,078	336,210	235,521	231,346	203,072
		AWTR/2606	TN-Jasper Highlands	5,414	5,414	1,178	1,178	1,178	1,178	35	35	35	35	35	5,177
			Total	**1,086,833**	**1,097,683**	**1,076,728**	**1,063,560**	**1,142,520**	**1,037,954**	**1,058,889**	**1,093,816**	**1,091,721**	**1,231,283**	**1,343,779**	**1,615,526**
15130000	Inventory - Chemicals	AWTR/2602	TN-Chattanooga	138,829	161,180	157,990	159,328	184,870	188,779	151,453	263,287	309,742	335,225	326,286	305,686
		AWTR/2603	TN-Suck Creek	753	1,285	1,013	1,327	1,152	1,512	1,040	766	1,092	821	717	704
		AWTR/2605	TN-Sequatchie Valley	13,955	6,552	7,543	3,783	6,960	8,618	6,832	7,149	6,339	13,170	8,920	6,809
			Total	**153,536**	**169,017**	**166,546**	**164,438**	**192,982**	**198,908**	**159,325**	**271,202**	**317,172**	**349,216**	**335,923**	**313,199**
15140000	Inventory - Other Materials & Supplies	AWTR/2601	TN-Corporate	9,680	21,741	10,092	31,916	38,369	89,737	46,681	13,415	5,314	1,310	39,870	7,708
			Total	**$1,250,049**	**$1,288,441**	**$1,253,365**	**$1,259,914**	**$1,373,870**	**$1,326,599**	**$1,264,895**	**$1,378,433**	**$1,414,207**	**$1,581,809**	**$1,719,572**	**$1,936,433**

Tennessee American Water Company
Docket No. 24-00003
Materials and Supplies by month, January 2020-December 2023

G/L Account	Account Name	Profit Center	Profit Center Name	1/31/2023	2/28/2023	3/31/2023	4/30/2023	5/31/2023	6/30/2023	7/31/2023	8/31/2023	9/30/2023	10/31/2023	11/30/2023	12/31/2023
15110000	Inventory - Plant Material	AWTR/2602	TN-Chattanooga	$1,409,607	$1,337,987	$1,597,949	$1,572,542	$1,631,871	$1,647,520	$1,638,631	$1,197,915	$780,007	$782,107	$811,108	$818,331
		AWTR/2603	TN-Suck Creek	2,993	2,993	3,035	3,102	1,549	1,549	2,947	1,550	1,949	3,266	3,266	2,396
		AWTR/2605	TN-Sequatchie Valley	229,534	252,783	254,496	253,758	239,360	269,885	261,462	265,077	264,471	264,721	265,835	254,260
		AWTR/2606	TN-Jasper Highlands	4,148	4,148	4,148	3,980	3,980	3,980	3,980	3,980	3,980	4,537	9,231	9,231
			Total	**1,646,283**	**1,597,911**	**1,859,629**	**1,833,381**	**1,876,759**	**1,922,933**	**1,907,019**	**1,468,521**	**1,050,408**	**1,054,631**	**1,089,439**	**1,084,218**
15130000	Inventory - Chemicals	AWTR/2602	TN-Chattanooga	341,152	308,482	318,501	307,344	316,220	318,120	271,055	290,646	357,216	248,456	315,911	268,018
		AWTR/2603	TN-Suck Creek	1,184	895	880	752	846	696	1,011	1,462	1,222	1,078	1,369	1,186
		AWTR/2605	TN-Sequatchie Valley	6,774	6,843	5,615	7,126	6,248	7,792	7,541	11,583	10,802	5,824	8,231	10,375
			Total	**349,110**	**316,220**	**324,996**	**315,222**	**323,314**	**326,608**	**279,607**	**303,691**	**369,239**	**255,359**	**325,510**	**279,579**
15140000	Inventory - Other Materials & Supplies	AWTR/2601	TN-Corporate	41,956	33,642	34,732	78,362	161,169	120,025	38,381	40,368	44,327	0	0	2,577
			Total	**$2,037,349**	**$1,947,773**	**$2,219,357**	**$2,226,964**	**$2,361,242**	**$2,369,566**	**$2,225,008**	**$1,812,580**	**$1,463,974**	**$1,309,990**	**$1,414,949**	**$1,366,374**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-167. Deferred Rate Case Expense. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab "Deferred Rate Case Expense" (Petitioner's Exhibit RB-5.2-Other Working Capital-DD), included with the Company's filing. Specifically refer to Cell C10 of this spreadsheet which contains a value of $1,554,000. Provide the source and support for this amount which appears as an unreferenced, hard-coded amount.

Response:

The amount in question can be found by referencing the file <TAWC 2024 Rate Case - Regulatory Expense Exhibit.xlsx>, Tab "Workpaper" (Petitioner's Exhibit EXP-11-Regulatory Expense-BL>Schedule EXP-11.2).
It represents the Total Rate Case (Prior to Amortization) amount found in Cell E34.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-168. Unamortized Debt Cost. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab "Unamortized Debt Balance" (Petitioner's Exhibit RB-5.3-Other Working Capital-DD), included with the Company's filing. Specifically refer to Cell C7 of this spreadsheet which contains a value of $1,352,860. Provide the source and support for this amount which appears as an unreferenced, hard-coded amount.

Response:

Please refer to the December 2023 Balance provided in the TAW_R_CADDR1_170_062524_Attachment.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-169. Unamortized Debt Cost. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab "Unamortized Debt Balance" (Petitioner's Exhibit RB-5.3-Other Working Capital-DD), included with the Company's filing. Specifically refer to Cells E8 to E31 which contain the forecasted balances of this account from January 2024 to December 2025. Provide the source and support for these amounts which appear as unreferenced, hard-coded values.

Response:

The amounts in question can be derived by referencing the file <TAWC 2024 Rate Case - Capital Structure Exhibit.xlsx>, Tab "Debt and Equity Schedule" (Petitioner's Exhibit CS-1-Capital Structure-NF). Specifically, the amounts for successive periods (January 2024 to December 2025) can be obtained by subtracting the values in Row 121 from Row 119. For example, the amounts at 1/31/2024 are found in Column G. {1,468,413 - 128,480 = 1,339,933}

This represents unamortized debt expense balances, excluding make whole premium.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-170. Unamortized Debt Cost. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab "Unamortized Debt Balance" (Petitioner's Exhibit RB-5.3-Other Working Capital-DD), included with the Company's filing. Provide the monthly unamortized debt cost by account from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_170_062524_Attachment.

Tennessee American Water Company **TAW_R_CADDR1_170_062524_Attachment**
Unamortized Debt Expense
Monthly Balances Jan 2020-Dec 2023

	A18661000_Reg Asset-Unamortized Debt Exp	A18661500_Reg Asset - Unamortized Debt Exp Interco	Total
January 2020	$ 14,885	$ 1,204,154	$ 1,219,040
February	14,697	1,198,597	1,213,294
March	14,509	1,193,040	1,207,549
April	14,321	1,222,433	1,236,754
May	14,133	1,224,142	1,238,274
June	13,944	1,218,468	1,232,413
July	13,756	1,212,795	1,226,551
August	13,568	1,207,122	1,220,690
September	13,380	1,201,448	1,214,828
October	13,192	1,195,775	1,208,967
November	13,003	1,190,102	1,203,105
December	12,815	1,184,428	1,197,244
January 2021	12,627	1,178,755	1,191,382
February	12,439	1,173,082	1,185,520
March	12,251	1,167,408	1,179,659
April	12,063	1,161,736	1,173,799
May	11,875	1,156,064	1,167,939
June	11,686	1,309,757	1,321,444
July	11,498	1,303,642	1,315,140
August	11,310	1,297,526	1,308,836
September	11,122	1,291,410	1,302,532
October	10,934	1,285,294	1,296,228
November	10,746	1,279,178	1,289,924
December	10,558	1,273,062	1,283,620
January 2022	10,370	1,266,947	1,277,316
February	10,182	1,260,831	1,271,012
March	9,994	1,254,715	1,264,709
April	9,806	1,248,601	1,258,407
May	9,618	1,274,754	1,284,371
June	9,430	1,278,076	1,287,506
July	9,242	1,271,612	1,280,854
August	9,054	1,265,148	1,274,202
September	8,866	1,258,683	1,267,549
October	8,678	1,252,219	1,260,897
November	8,490	1,245,755	1,254,245
December	8,302	1,239,290	1,247,592
January 2023	8,114	1,232,826	1,240,940
February	7,939	1,226,663	1,234,601
March	7,732	1,219,747	1,227,478
April	7,544	1,213,285	1,220,829
May	7,356	1,206,824	1,214,180
June	7,168	1,200,363	1,207,531
July	6,981	1,193,902	1,200,882
August	6,793	1,366,632	1,373,425
September	6,605	1,385,039	1,391,644
October	6,417	1,372,299	1,378,716
November	6,229	1,359,559	1,365,788
December	6,041	1,346,819	1,352,860

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-171. Incidental Collections. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab "Unamortized Debt Balance" (Petitioner's Exhibit RB-5.3-Other Working Capital-DD), included with the Company's filing. Provide the monthly incidental collections for each account from January 2020 through December 2023.

Response:

Please refer to TAW_R_CADDR1_171_062524_Attachment.

Tennessee American Water Company **TAW_R_CADDR1_171_062524_Attachment**
Incidental Collections
2020-2023

Month	GL Account 23654000	GL Account 24172000	Total
Jan-20	8,014	282,400	290,414
Feb-20	3,561	360,622	364,183
Mar-20	4,387	279,081	283,468
Apr-20	5,899	303,427	309,326
May-20	1,022	344,240	345,262
Jun-20	4,549	281,218	285,767
Jul-20	2,535	281,093	283,628
Aug-20	804	351,043	351,847
Sep-20	3,046	283,047	286,093
Oct-20	3,717	275,918	279,635
Nov-20	3,901	314,725	318,626
Dec-20	2,178	261,703	263,881
Jan-21	3,653	261,880	265,533
Feb-21	3,967	333,005	336,972
Mar-21	4,011	289,808	293,819
Apr-21	3,698	284,419	288,117
May-21	2,357	345,076	347,433
Jun-21	2,490	309,849	312,339
Jul-21	3,016	338,622	341,638
Aug-21	2,183	428,055	430,238
Sep-21	2,168	350,844	353,012
Oct-21	2,928	349,411	352,339
Nov-21	3,306	391,089	394,395
Dec-21	13,426	305,407	318,833
Jan-22	19,126	380,147	399,272
Feb-22	3,227	284,049	287,276
Mar-22	3,683	263,791	267,474
Apr-22	5,087	368,705	373,793
May-22	1,021	310,674	311,695
Jun-22	2,589	344,144	346,733
Jul-22	4,087	449,868	453,955
Aug-22	2,959	332,294	335,253
Sep-22	8,204	372,323	380,527
Oct-22	6,294	415,125	421,420
Nov-22	7,166	320,513	327,678
Dec-22	17,205	310,742	327,947
Jan-23	1,398	327,922	329,320
Feb-23	389	409,518	409,907
Mar-23	2,465	324,602	327,067
Apr-23	3,287	339,552	342,839
May-23	3,367	351,737	355,104
Jun-23	2,167	353,971	356,138
Jul-23	2,336	401,889	404,225
Aug-23	3,663	471,498	475,161
Sep-23	2,687	403,599	406,286
Oct-23	8,631	393,616	402,247
Nov-23	6,042	464,704	470,746
Dec-23	5,617	356,958	362,575

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-172. Unamortized Investment Tax Credit. Refer to the File <TAWC 2024 Rate Case - Unamortized ITC Exhibit.xlsx>, Tab "Unamortized ITC" (Petitioner's Exhibit RB-10-Unamort ITC-DD), included with the Company's filing. Provide the monthly unamortized ITC balance by account from January 2020 through December 2023.

Response:

Please see TAW_R_CADDR1_172_062524_Attachment.

Tennessee American Water Company TAW_R_CADDR1_172_062524_Attachment
Unamortized ITC
Monthly Balances January 2020 - December 2023

	GL Account 25510200
	Balance
January 2020	$193,693
February	187,539
March	181,384
April	175,230
May	169,075
June	162,921
July	156,766
August	150,611
September	144,457
October	138,302
November	132,148
December	125,993
January 2021	119,887
February	113,781
March	107,675
April	101,569
May	95,463
June	89,357
July	83,251
August	77,145
September	71,039
October	64,933
November	58,827
December	52,721
January 2022	46,615
February	40,509
March	44,887
April	41,172
May	36,666
June	32,905
July	26,499
August	23,004
September	19,273
October	14,770
November	14,639
December	16,920
January 2023	16,920
February	16,920
March	15,717
April	15,388
May	14,895
June	14,372
July	14,090
August	13,521
September	12,994
October	12,576
November	12,257
December	12,156

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-173. Jasper Highlands Regulatory Liability. Refer to the File <TAWC 2024 Rate Case - Jasper Highlands Reg Liability.xlsx>, Tab "Jasper Highlands Reg Liability" (Petitioner's Exhibit RB-11-Jasper Highlands Reg Liab-DD) spreadsheet that was included with the Company's filing and provide the following information:

a. Provide the monthly unamortized Jasper Highlands Regulatory Liability balance from January 2020 through December 2023;
b. Provide a copy of the initial entry recorded in the Company's books that created this regulatory liability; and
c. Provide a narrative explanation of the reasons for creating this regulatory liability.

Response:

a. Please refer to TAW_R_CADDR1_173_062524_Attachment 1

b. Please refer to TAW_R_CADDR1_173_062524_Attachment 2

c. The regulatory liability was created based on the approved asset approved December 2020. The regulatory liability represents the value of future connections per the purchase agreement.

Tennessee American Water Company TAW_R_CADDR1_173_062524_Attachment 1
Jasper Highlands Reg Liability
Monthly Balances January 2020 - December 2023
CAD 1-173

	GL 25637000
	Amount
January 2020	0
February	0
March	0
April	0
May	0
June	0
July	0
August	0
September	0
October	0
November	0
December	(865,800)
January 2021	(865,800)
February	(865,800)
March	(865,800)
April	(865,800)
May	(865,800)
June	(865,800)
July	(865,800)
August	(865,800)
September	(865,800)
October	(865,800)
November	(865,800)
December	(815,400)
January 2022	(815,400)
February	(815,400)
March	(815,400)
April	(815,400)
May	(815,400)
June	(815,400)
July	(815,400)
August	(815,400)
September	(815,400)
October	(815,400)
November	(815,400)
December	(730,800)
January 2023	(730,800)
February	(730,800)
March	(730,800)
April	(730,800)
May	(730,800)
June	(730,800)
July	(730,800)
August	(730,800)
September	(730,800)
October	(730,800)
November	(730,800)
December	(682,200)

AMERICAN WATER

JOURNAL ENTRY REQUEST

One Water Street, Camden, NJ 08102
(866) 777-8426

BL Journal # :		Document Type	UA
Journal Entry Type	Non-Standard	SAP Journal # :	
Company Code:	1026 - Tennessee American	Document Date	December 14, 2020
Prepared By (Operating Unit):		Posting Date	December 31, 2020
Prepared By (SSC):		Requested By (Operating Unit):	
		Approved By (SSC):	

Quarter Impacted 2nd

This is not a Reversing Entry

Doc Header Text

Z07 - Jasper Highlands **25 Character Maximum**

Validation totals between the two tabs 0.00 0.00

JOURNAL ENTRY DESCRIPTION:

Record high level Jasper Highlands acquisition

Please add rows as necessary to the table below in order to complete your requested journal entry.

TOTAL 7,057,430.97 7,057,430.97

Company Code	GL Account	Trading Partner	Posting Key	Explanation	Cost Center	Profit Center	WBS Element	Internal Order	Assignment	Debit Amount	Credit Amount	
1026	10400000		40	Jasper Highlands NBV Phase 1-3		2601				6,147,778.64		Utility Plant Purchased or Sold
1026	11430000		50	Jasper Highlands UPAA Phase 1-3		2601					3,749,578.64	UPAA - Neg Post 1/1/06
1026	25637000		50	Jasper Highlands Reg Liab Phase 1-3		2601					898,200.00	Reg Liab - Jasper Highlands Post Closing Payments
1026	23599999		50	Jasper Highlands cash paid		2601					1,306,017.09	Intercompany System Clearing
1026	18680162		40	Jasper Highlands Closing Costs		2601				10,000.00		Reg Asset - Acquisition Costs
1026	25637000		40	Jasper Highlands Reg Liab - Phase 1-3		2601				32,400.00		Reg Liab - Jasper Highlands Post Closing Payments
1026	72801200		40	Jasper Highlands Phase IV Purchased at Closing			D26-0201-P-0584			57,740.00		Adv Refund Services Clearing
1026	52801500		40	Future Connections Phase IV			D26-0201-P-0584			807,814.36		Dev Funded Const Clearing
1026	72801000		50	Future Connections Phase IV			D26-0201-P-0584				1,093,635.24	Adv Receipt Services Clearing
1026	53155000		50	Legal cost moved to 18680162			E26-1600-260115				10,000.00	Contract Services - Legal
1026	52500000		40	Closing Cost Expensed			E26-1600-260105			1,697.97		Misc Exp (O&M) - Natural Acct

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-174. Jasper Highlands Acquisition Adjustment. Refer to the File <TAWC 2024 Rate Case - Jasper Highlands UPAA>, Tab "Exhibit RB-12-UPAA-DD" (Petitioner's Exhibit RB-12-UPAA-DD), included with the Company's filing and provide the following information:

a. Provide the monthly balance in this account from January 2020 through December 2023;
b. Provide a copy of the initial entry recorded in the Company's books that created this UPAA liability; and
c. Provide a narrative explanation of the reasons for creating this regulatory liability.

Response:

a. Please refer to TAW_R_CADDR1_174_062524_Attachment 1

b. Please refer to TAW_R_CADDR1_173_062524_Attachment 2

c. The regulatory liability was created to reflect the difference between the purchase price of the Jasper Highlands system and the net book value of the assets.

Tennessee American Water Company TAW_R_CADDR1_174_062524_Attachment 1
Jasper Highlands UPAA
Monthly Balances January 2020 - December 2023
CAD 1-174

	GL 11430000
	Amount
January 2020	($3,749,579)
February	($3,749,579)
March	($3,749,579)
April	($3,749,579)
May	($3,749,579)
June	($3,749,579)
July	($3,749,579)
August	($3,749,579)
September	($3,749,579)
October	($3,749,579)
November	($3,749,579)
December	($3,749,579)
January 2021	($3,749,579)
February	($3,749,579)
March	($3,749,579)
April	($3,749,579)
May	($3,749,579)
June	($3,749,579)
July	($3,749,579)
August	($3,749,579)
September	($3,749,579)
October	($3,749,579)
November	($3,749,579)
December	($3,749,579)
January 2022	($3,749,579)
February	($3,749,579)
March	($3,749,579)
April	($3,749,579)
May	($3,749,579)
June	($3,749,579)
July	($3,749,579)
August	($3,749,579)
September	($3,749,579)
October	($3,749,579)
November	($3,749,579)
December	($3,749,579)
January 2023	($3,749,579)
February	($3,749,579)
March	($3,749,579)
April	($3,749,579)
May	($3,749,579)
June	($3,749,579)
July	($3,749,579)
August	($3,749,579)
September	($3,749,579)
October	($3,749,579)
November	($3,749,579)
December	($3,749,579)

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-175. Rate Base Workpapers. Provide a copy of all rate base workpapers not included in the Company's filing or the Minimum Filing Requirements.

Response:

All the rate base workpapers and exhibits have been provided.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-176. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Purchased Water Exhibit.xlsx>, Tabs "Marion Gas & Water" (Schedule EXP-1.6) and "Waldens Ridge" (Schedule EXP-1.7). Provide the support for the rate change for the Marion Gas Systems & Board of Water Works and Sewers.

Response:

Please see the file TAW_R_CADDR1_176_062524_Attachment, which shows the monthly bills for June 2023 and July 2023. While the bills do not explicitly state the rate per gallon, it can be calculated by taking the bill amount and dividing it by the total consumption. This calculation results in a price per gallon of $0.40 in June 2023 bill and $0.41 in the July 2023 bill. The $0.41 calculated rate continues on the remaining bills through the test year period.

600942259 230620 5 021

Marion Gas Systems &
Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME		SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER		Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE** / **TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	29	05/04/2023 – 06/02/2023	07/04/2023	06/20/2023

SERVICE	PREVIOUS READING	PRESENT READING	CONSUMPTION	CHARGES
WA Kimball	36709	56070	1936100	$9,103.07
WA Kimball	6569	10040	347100	$0.00

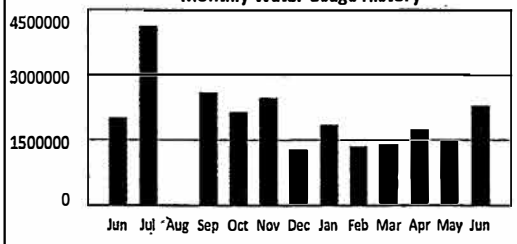
TURN BILL OVER
FOR OTHER IMPORTANT
INFORMATION

All current balances must be received by the due date. If your current bill is not paid by the due date, then late fees will apply and your service may be subject to disconnection.

IF THIS STATEMENT INCLUDES A PREVIOUS UNPAID BALANCE, YOUR SERVICE IS SUBJECT TO DISCONNECTION.

PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$9,103.07
DUE DATE	07/04/2023
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems &
Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	06/20/2023
NET DUE	$9,103.07
AMOUNT DUE AFTER 07/04/2023	$10,013.38
AMOUNT PAID	

Monthly Bank Draft Available

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

T1 P1 **********AUTO**MIXED AADC 275
81 1 MB 0.531
##-0001-##-81-65-65-81 - RG

TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
PO BOX 2440
SPOKANE WA 99210-2440

600942259 230620 5 021

Important Notice

If the bill is not paid by the due date a 10% late charge will be added to the past due balance. If unpaid 15 days after due date, service will be disconnected without further notice and a reconnect fee will be charged. Failure to receive bill does not relieve obligation to pay bill by due date.

Is your water bill higher than normal?

If there is an increase in water usage on your billing statement that cannot be explained by situations such as watering your lawn or garden, extra people visiting your home, washing your cars, etc., then there is the possibility that you could have a leak or another problem. Leaks can come from many places including but not limited to your toilets, water heater, faucets, outside water sprinklers, service line, etc.

WE ARE NOT RESPONSIBLE FOR LOSSES ON CUSTOMER'S SIDE OF METER. As a residential customer, you are automatically protected by our Water Loss Program, if you do have a leak you may file a claim through ServLine at (423) 228-1210.

WHEN GAS IS LEAKING

Notify Gas Utility Immediately
Do NOT use matches
Do NOT turn switches on or off

Diameter of Stream		Gallons Wasted (1 month period)
◯	1/4 inch	393,833
◯	3/16 inch	222,000
○	1/8 inch	98,667
○	1/16 inch	24,667
Calculations based on 60 psi water pressure		

BUSINESS HOURS

Monday - Friday
8:00 A.M. - 4:30 P.M.
423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION Complete this section if your address on reverse side is incorrect
NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

700972809 230724 6 021

Marion Gas Systems & Board of Water Works & Sewers

POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048
423-837-7164

ACCOUNT NUMBER	NAME			SERVICE ADDRESS	
6005950.00 97	TN AMERICAN WATER			Timber Ridge Dr	
PREVIOUS BALANCE	**DAYS**	**FROM DATE**	**TO DATE**	**DUE DATE**	**BILLING DATE**
$0.00	35	06/02/2023	07/07/2023	08/04/2023	07/20/2023
SERVICE	**PREVIOUS READING**		**PRESENT READING**	**CONSUMPTION**	**CHARGES**
WA Kimball	56070		85196	2912600	$14,240.88
WA Kimball	10040		15298	525800	$0.00

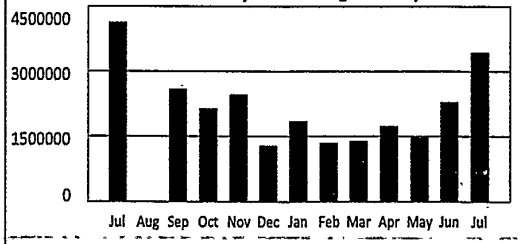
TURN BILL OVER FOR OTHER IMPORTANT INFORMATION

All current balances must be received by the due date. If your current bill is not paid by the due date, then late fees will apply and your service may be subject to disconnection.

IF THIS STATEMENT INCLUDES A PREVIOUS UNPAID BALANCE, YOUR SERVICE IS SUBJECT TO DISCONNECTION.

PREVIOUS BALANCE	$0.00
TOTAL AMOUNT DUE	$14,240.88
DUE DATE	08/04/2023
BILL IS DELINQUENT AFTER DUE DATE	
Monthly Bank Draft Available	
Visit our website www.southpittsburgutilities.com	

Monthly Water Usage History



PLEASE BRING ENTIRE BILL IF PAYING IN PERSON

PLEASE DETACH AND RETURN BOTTOM PORTION IF PAYING BY MAIL

Marion Gas Systems & Board of Water Works & Sewers
POST OFFICE BOX 408
SOUTH PITTSBURG, TN 37380-0048

ACCOUNT NUMBER	6005950.00 97
SERVICE ADDRESS	Timber Ridge Dr
BILLING DATE	07/20/2023
NET DUE	$14,240.88
AMOUNT DUE AFTER 08/04/2023	$15,664.97
AMOUNT PAID	

Monthly Bank Draft Available

Make Checks Payable To:

MARION GAS SYSTEMS &
BOARD OF WATER WORKS & SEWERS
PO BOX 408
SOUTH PITTSBURG TN 37380-0048

T1 P1 **********AUTO**MIXED AADC 275
81 1 MB 0.561
##-0001-##-81-67-67-81 - RG
TN AMERICAN WATER
C/O ENGIE INSIGHT- MS 4437
PO BOX 2440
SPOKANE WA 99210-2440

700972809 230724 6 021

Important Notice

If the bill is not paid by the due date a 10% late charge will be added to the past due balance. If unpaid 15 days after due date, service will be disconnected without further notice and a reconnect fee will be charged. Failure to receive bill does not relieve obligation to pay bill by due date.

Is your water bill higher than normal?

If there is an increase in water usage on your billing statement that cannot be explained by situations such as watering your lawn or garden, extra people visiting your home, washing your cars, etc., then there is the possibility that you could have a leak or another problem. Leaks can come from many places including but not limited to your toilets, water heater, faucets, outside water sprinklers, service line, etc.

WE ARE NOT RESPONSIBLE FOR LOSSES ON CUSTOMER'S SIDE OF METER. As a residential customer, you are automatically protected by our Water Loss Program, if you do have a leak you may file a claim through ServLine at (423) 228-1210.

WHEN GAS IS LEAKING

Notify Gas Utility Immediately
Do NOT use matches
Do NOT turn switches on or off

Diameter of Stream		Gallons Wasted (1 month period)
○	1/4 inch	393,833
○	3/16 inch	222,000
○	1/8 inch	98,667
○	1/16 inch	24,667
Calculations based on 60 psi water pressure		

BUSINESS HOURS

Monday - Friday
8:00 A.M. - 4:30 P.M.
423-837-7164
After Hours Emergency Phone:
423-942-2525 or 911

ADDRESS CORRECTION Complete this section if your address on reverse side is incorrect
NAME
ADDRESS
CITY, STATE, ZIP CODE
EMAIL ADDRESS
NEW PHONE NUMBER

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-177. Refer to the *Testimony of Dominic DeGrazia*, File <TAWC 2024 Rate Case – Chemicals Exhibit.xlsx>, Tab "Chem Prices" (Schedule EXP-3.3). Provide the following:

a. The source for the hardcoded values contained in rows J through L that contain chemical prices; and
b. The source for the values contained within columns O through T.

Response:

a. The values contained within columns J through L were actual contracted prices provided by the Supply Chain group which negotiates pricing for chemicals for all American Water companies. The data in the Chem Prices tab is from an Excel spreadsheet the group uses to track rates by company, plant and chemical.

b. The source for the data contained in columns O through T comes from the Supply Chain group's forecast of future chemical prices by chemical family. The forecast has become necessary due to the post-COVID volatility in the chemical market. The Supply Chain group analyzes industry data, global events and indices to forecast the future price increases by chemical family.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-178. Refer to the File <2024 TAWC Rate Case – Appendix Inflation.xlsx>. Confirm that the datasets contained within this file were obtained from the U.S Bureau of Labor Statistics. If not confirmed, provide the source of these datasets.

Response:

Yes, the datasets contained within the File <2024 TAWC Rate Case – Appendix Inflation.xlsx>, were obtained from the U.S Bureau of Labor Statistics.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-179. Refer to the File <2024 TAWC Rate Case – Appendix Inflation.xlsx>, Tab "Inflation- Ofc Sup Stationery" (Schedule 1.3). The Consumer Advocate was unable to locate this database, "PCU4532--4532--" on the U.S. Bureau of Labor Statistics website (https://data.bls.gov/cgi-bin/srgate). Provide the source for this database along with the values going back to 2018.

Response:

The source for the "Inflation- Ofc Sup Stationery" (Schedule 1.3) information is the database Series ID "PCU4594--4594--" from the U.S. Bureau of Labor Statistics website.

Please refer to TAW_R_CADDR1_179_062524_Attachment for values going back to 2018. As reflected on TAW_R_CADDR1_179_062524_Attachment, please note that the December 2023 amount, which is subject to revisions, has been revised to 160.427 from 160.557 included in File <2024 TAWC Rate Case – Appendix Inflation.xlsx>. TAWC will update at rebuttal the 3-Year average for the "Inflation- Ofc Sup Stationery", incorporating this revised amount.

PPI Industry Data
Original Data Value

Series Id: PCU4594--4594--
Series Title: PPI industry group data for Office supplies, stationery,
Industry: Office supplies, stationery, and gift retailers
Product: Office supplies, stationery, and gift retailers
Base Date: 200312
Years: 2018 to 2024

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2018	150.900	147.700	147.600	146.200	148.400	148.500	146.800	148.400	146.500	149.300	148.300	147.700
2019	146.200	147.200	147.000	143.100	146.000	145.400	142.200	139.700	144.200	147.000	145.400	149.800
2020	145.400	146.500	150.100	146.900	149.200	153.500	153.200	149.300	149.800	149.700	151.900	152.000
2021	150.900	151.100	149.600	151.800	152.800	154.300	153.845	153.833	160.187	162.747	162.209	159.935
2022	166.382	162.126	164.490	166.229	168.805	168.888	172.904	175.262	175.351	173.283	175.030	173.640
2023	173.802	174.410	174.173	179.789	174.155	168.239	160.238	159.563	159.613	160.319	160.427	160.043

Source: Bureau of Labor Statistics

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-180. Refer to the Minimum Filing Guidelines (1-86), Response to Q008 and Files <2024 TAWC MFG Q008, Attachment1.xlsx> through <2024 TAWC MFG Q008, Attachment6.xlsx>. In the same format, provide the Company's General Ledger detail for the years ending 2019 and 2020.

Response:

Please see TAW_R_CADDR1_180_062524_Attachment,
TAW_R_CADDR1_180_062524_Attachment2,
TAW_R_CADDR1_180_062524_Attachment3,
TAW_R_CADDR1_180_062524_Attachment4,
TAW_R_CADDR1_180_062524_Attachment5, and
TAW_R_CADDR1_180_062524_Attachment6. These attachments are in excel format only.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: John Watkins

Question:

1-181. Refer to the File <TAWC 2024 Rate Case – Customer Accounting Exhibit.xlsx>, Tab "Exhibit" (Petitioner's Exhibit EXP-13-Customer Accounting-JW). Provide the following:

a. Tab "Workpaper 2" (Schedule EXP 13.3). Provide the information for the years ending 2019 and 2020; and

b. The number of customers paying cash or by mailed check for the years ending 2019-2023.

Response:

a. Please see TAW_R_CADDR1_181_062524_Attachment 1 for the 2019 and 2020 information for "Workpaper 2" (Schedule EXP 13.3).

b. Please see TAW_R_CADDR1_181_062524_Attachment 2 for the number of customers paying cash or by mailed check for the years ending 2019-2023.

Tennessee-American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

TAW_R_CADDR1_181_062524
Attachment 1

Response To CAD 01-181 (part a)

2019-2020 Credit Card Transaction Counts (Paymentus)

Vendor		**2019**	**2020**
	Visa	39,740	42,841
	Visa (Debit)	56,046	53,830
Other Credit Cards	MasterCard	19,109	20,747
	MasterCard (Debit)	28,619	28,884
	Discover	1,159	1,204
	American Express*	0	0
	Total	144,673	147,506

*American Express was first offered to customers as a payment option in December 2021

2019-2020 Transaction Counts (AW Cash Dept.)

	2019	**2020**
E-Checks	79,640	84,551

Transaction Costs

2019 Totals		Number of Transactions	Amount in Dollars
	American Express @ $1.95	0	$0
	Other Credit Cards @ $1.50	144,673	217,010
	E-checks @$0.45	79,640	35,838
		224,313	$252,848

2020 Totals		Number of Transactions	Amount in Dollars
	American Express @ $1.95	0	$0
	Other Credit Cards @ $1.50	147,506	221,259
	E-checks @$0.45	84,551	38,048
		232,057	$259,307

Tennessee-American Water Company
Tennessee Public Utility Commission - Docket No. 24-00032
Consumer Advocate Division

TAW_R_CADDR1_181_062524
Attachment 2

Response To CAD 01-181 (part b)

Cash and Lockbox (mailed check) Payments Collected
January 2019 - December 2023

	Units		
Year	Cash	Lockbox	Total
2019	68,874	214,464	283,338
2020	55,571	197,283	252,854
2021	47,658	180,322	227,980
2022	45,243	162,883	208,126
2023	46,401	149,784	196,185
	263,747	904,736	1,168,483

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-182. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>. Specifically, refer to forecasted values provided in Columns S through AP in all tabs of this workbook. What is the source/formula for these forecasted values? If no source/formula exist, provide how the Company arrived at these forecasts.

Response:

Please see TAW_R_CADDR1_146_062524_Attachment 1 through 8 provided in response to TAW_R_CADDR1_146 for supporting sources and formulas for values provided in Columns S through AP in the File <TAWC – Exhibit Rev – 3_Revenue Forecast.xlsx>.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-183. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "Other Operating Revenues", Column C. Provide the data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-184. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "Residential Revenue", Column C. Provide the data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-185. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "Commercial Revenue", Column C. Provide the data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-186. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "Public Authority Revenue", Column C. Provide the data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-187. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "IND Revenue", Column C. Provide the data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-188. Refer to the File <TAWC - Exhibit Rev - 3_Revenue Forecast.xlsx>, Tab "Fire Revenue", Column C. Provide this data for the years ending 2019-2022 for Column C.

Response:

Please see TAW_R_CADDR1_132_062524_Attachment provided in response to TAW_R_CADDR1_132 for the requested information.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Grady Stout

Question:

1-189. Refer to the *Direct Testimony of Grady Stout* at 38:13-16. Provide the yearly number of customers added organically by service territory since 2012.

Response:

Please see TAW_R_CADDR1_189_062524_Attachment for organic growth in premise counts. Please note that the addition of a premise does not mean that there is an active customer account at the location. The Company utilized active customer counts to forecast growth for revenue projections.
Please refer to the response in TAW_R_CADDR1_146, first attachment file: "TAW_R_CADDR1_146_062524_Attachment 1" tabs "2602 Chattanooga", "2603 Suck Creek", "2605 Seq Valley", and "2606 Jasper Heights" for active customer counts utilized in the Company's revenue forecast.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-190. Refer to *the Direct Testimony of Heath Brooks* at 30: 13-21 - 311:13. Provided a detailed explanation on the Company proposes to "gradually" move Jasper Highlands into a consolidated rate structure.

Response:

As described in the Direct Testimony of Heath Brooks at 21:16-22:3, 23:3-24:11 and 30:15-31:13, which is incorporated herein by reference, the Company is proposing to consolidate tariff pricing by consolidating rate structures applicable to Chattanooga, Lookout Mountain, Lakeview, Suck Creek, Whitwell Inside City, and Whitwell Outside City. Under the Company's proposal, all rate zones, except Jasper Highlands, will be served under the same tariff schedules. This consolidated area will be defined as Rate Zone 1 and Jasper Highlands will be defined as Rate Zone 2. Because Jasper Highlands rates are significantly higher than the other rate zone rates; the Company is not proposing to consolidate the Jasper Highland rates under the same tariff schedules proposed for the other customers. Instead, TAWC is proposing to reduce the Jasper Highland rates in this proceeding as a first step towards consolidating the Jasper Highland rates with the rates of the other rate zones. The Company anticipates consolidating the Jasper Highland rates with Rate Zone 1 in the future, but there are no definitive plans at this time.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-191. Refer to the *Direct Testimony of Heath Brooks* at 31:14-21. Provide the workpaper supporting figures referenced by Mr. Brooks.

Response:

Please see File: TAWC - Exhibit Rev - 2_Revenue at Present and Proposed Rates, which was included with Mr. Brooks' testimony. Please also see TAW_R_CADDR1_191_062524_Attachment, which includes File: TAWC - Exhibit Rev - 2_Revenue at Present and Proposed Rates as well as a breakout of the figures referenced in the Direct Testimony of Heath Brooks at 31:14-21.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Lane

Question:

1-192. Refer to Exhibit-BL-2, Red Line Version of Tariff – Tennessee American Water as attached to the *Direct Testimony of Robert Lane*. Provide this redline document in Microsoft Word format. (starts on p.55)

Response:

Please see TAW_R_CADDR1_192_062524 Attachment. This is word formatted Revised Exhibit BL-2.

TENNESSEE PUBLIC UTILITY COMMISSION NO. 20

TENNESSEE- AMERICAN WATER COMPANY
CHATTANOOGA, TENNESSEE

RATES, RULES, REGULATIONS AND CONDITIONS OF WATER SERVICE

Issued by: Grant A. Evitts, President
109 Wiehl Street
Chattanooga, Tennessee 37403

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RATES

1. Rates and Charges

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28. General

(I) Increase in rate
(D) Decrease in rate
(N) New rate
(C) Change
(E) Eliminated

CLASSIFICATION OF SERVICE

RESIDENTIAL

1. Schedule of Rate and Charges Available For:

   a) Rate Zone 1 is available for public water supply service in all territories served by the Company except that area served by Jasper Highlands.

   b) Rate Zone 2 is available for public water supply service in the territory served by the Company's Jasper Highlands Area.

(E) Eliminated text

CLASSIFICATION OF SERVICE

COMMERCIAL

1. Schedule of Rate and Charges Available For:
   a) Rate Zone 1 is available for public water supply service in all territories served by the Company except that area served by Jasper Highlands
   b) Rate Zone 2 is available for public water supply service in the territory serviced by the Company's Jasper Highlands Area.

(E) Eliminated text

Classification of Service
Residential

Service Charges:

Service Charge Per Month

Rate Zone 1
Meter Rate and Volumetric Rate – Residential, Commercial and Other

AVAILABILITY – Residential and Non-Residential (Commercial, Industrial, Other Public Authority, and Sale for Resale (Non-Special Contract)) in the following rate territories; Chattanooga, Lookout Mountain, Lakeview, Suck Creek, Whitwell (inside), and Whitwell (outside). (C)

SERVICE CHARGES:

Meter Size	Service Charge Per Month Residential Monthly Billing	Non-Residential Monthly Billing	(C)
5/8”	21.50	27.50	(I)
3/4”	32.25	41.00	(I)
1”	53.75	68.50	(I)
1-1/2”	107.50	137.50	(I)
2”	172.00	219.50	(I)
3”	344.00	438.50	(I)
4”	537.50	686.50	(I)
6”	1,075.00	1,372.50	(I)
8”	1,720.00	2,196.50	(I)

VOLUMETRIC CHARGES:

Cost per 100 Gallons

Residential: All water used for residential service is charged at **$1.28091 per 100 gallons** after the first 30hgal. (I)

Non-Residential:

Monthly Use	Non-Residential	
First 30	0.05969	(I)
Next 456	0.94791	(I)
Next 3,254	0.59574	(I)
Next 33,660	0.42075	(I)
Next 74,600	0.32145	(I)
Over 112,000	0.19122	(I)

Rate Zone 2
Meter Rate and Volumetric Rate – Residential, Commercial and Other

AVAILABILITY – Residential and Non-Residential (Commercial, and Other Public Authority), in the following rate territories; Jasper Highlands development in Kimball, TN. (C)

SERVICE CHARGES:

Service Charge Per Month	
	Residential & Non-Residential (C)
Meter Size	Monthly Billing
5/8”	52.15
3/4”	52.15
1”	52.15
1-1/2”	52.15
2”	52.15
3”	52.15
4”	52.15
6”	52.15
8”	52.15

VOLUMETRIC CHARGES:

Cost per 100 Gallons

Residential & Non-Residential: All water used for residential, and non-residential service is charged at

$1.11790 per 100 gallons after the first 25hgal. (C)

CLASSIFICATION OF SERVICE
SALES FOR RESALE - SPECIAL CONTRACT

Schedule of Rates and Charges Available For:

Other entities that provide retail water service to customers and have contracted to purchase potable water under special contract pricing.

VOLUMETRIC RATES:

Per 100 gallons

Monthly Use	Ft. Oglethorpe Tariff	Catoosa County Tariff	Walker County Tariff	Signal Mountain Utility District Tariff
All Usage	$.19830 (C)	$.22856 (C)	$.19015 (C)	$.19456 (C)

CLASSIFICATION OF SERVICE

PUBLIC FIRE SERVICE

Available For:

Public Fire Service in all areas served by the Company.

Rates	Rates per Annum – Billed Monthly	
Each Public Fire Hydrant	$0.00	(D)

(D) Decrease

(I) Increase

Rate Zone 1 and Rate Zone 2
Private Fire

AVAILABILITY – Private Fire Service in all territories served by the Company. Private Fire Service is rendered Only after approval by the Engineering Department of the Company of an "Application for Special Connection" and

Ony in accordance with the terms and conditions as approved therein.

SERVICE CHARGES:

Service Charge Per Month

Meter Size	Monthly	Quarterly	
1”	4.70	14.10	(I)
1-1/2”	10.70	32.10	(I)
2”	19.00	57.00	(I)
2-1/2”	28.90	86.70	(I)
3”	42.60	127.80	(I)
4”	85.50	256.50	(I)
6”	170.75	512.25	(I)
8”	341.65	1,024.95	(I)
10”	512.40	1,537.20	(I)
12	683.30	2,049.90	(I)
Public Hydrants	162.86	488.58	(N)

GENERAL PROVISIONS APPLICABLE TO ALL WATER SERVICE

(N) All bills for service are due upon presentation. A late payment charge will be assessed to bills that remain unpaid 27 days after they are first rendered. The effective date of the late payment charge will be stated on the bill. The net amount shown on the bill shall apply if payment is made on or before the late payment date. Payments made after that date shall be for the gross amount which shall be greater by five percent (5%) than the net billing.

The Water Company will furnish, install and maintain all meters except those required by it to be set on "Fire Service Connections" in accordance with the terms and of "Application for Special Connection" attached thereto.

The Water Company reserves the right subject to the approval of the Tennessee Public Utility Commission to make special contracts for water service.

CLASSIFICATION OF SERVICE

(C) MISCELLANEOUS AND OTHER FEES

Applicable For:

(C) Applicable to all areas served by the Company..

(E)
(E)
(E)
(E)

(E)

(E)

Activation Fee

(C) When the Company is requested to turn on and/or set a meter at a location where there is pre-existing Company service, a fee of $25.00 may be charged to cover the expense involved.

This fee shall not be applied to a landlord when the landlord requests continuation of service in their name for their rental property during an interim period between permanent tenants.

(C) Change in Text

CLASSIFICATION OF SERVICE

SEWER BILLING DATA AND SERVICE DISCONNECTION

Available For:

Any private or public entity that provides sewer collection and billing services based on water usage in all territory served by the Company.

Availability of Service

Available for sewer providers that have contracted with the Company to receive water usage data for such entity's own billing purposes. This rate will include only the provision of water usage data. Disconnection of water service requested by the entity for non-payment of sewer billing may be billed to the entity at Tennessee-American Water Company ("TAWC") approved disconnect/reconnect rate for each disconnection performed. Disconnection may occur even if the customer is current on all water service payments to the Company. Prior to such disconnection request, the sewer entity shall satisfy all notice requirements to the sewer customer.

Rates

() Rates Per Meter Read …….. $0.020

Billing

The billing shall be monthly. This rate will be applied at the billing date to the total number o meters read during the month for which usage data is to be provided. Any discontinued water connections during the month will be included in the billed number of meters. The rate will be applied for each meter even if there are multiple meters for a single customer, bill or account.

The number of disconnections during the month at the request of the entity to be billed to the entity will be included in the monthly billing at the approved disconnect/reconnect rate even if customer has not yet been reconnected at the billing date.

CLASSIFICATION OF SERVICE

DISCONNECTION – RECONNECTION CHARGE

(C) When it becomes necessary to discontinue water service to any premises because of a violation of the Company's Rules and Regulations on account of non-payment of any bill for water service, a charge of thirty ($30.00) dollars. may be incurred to cover the expense involved with disconnecting and reconnecting the service. If a customer's water service is discontinued for non-payment of sewer service and such customer is a sewer customer of an entity that has contracted with the Company for disconnection within five (5) days of notification by the sewer entity, a charge of forty-eight dollars ($48.00) may be made to cover the expense involved.

(C) In the event a customer's water service has been discontinued by the Company and said customer re-establishes services illegally , the Company will take steps to de-activate the service line to the customer. In order to re-activate the service in such circumstances, a meter tampering penalty fee and a disconnection-reconnection fee may be incurred to cover the expense of re-activating the service.

After hours reconnection fee $40.00 in addition to the standard reconnection fee.

METER TAMPERING PENALTY FEE

Any customer who removes or relocates, or cause or permit the removal or relocation of a meter by their agents once it has been installed by the Company, may be subject to a meter tampering penalty fee of ninety-two dollars ($250.00).

Returned Check Charge

When a payment is returned for non-sufficient funds, a charge of $20.00 will be made to cover expenses involved.

(C) Change in Text

CLASSIFICATION OF SERVICE

SUMMARY OF RIDERS

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, the Legacy Capital Recovery Riders, Incremental Capital Recovery Rider ("ICR"), and Production Costs and Other Pass-Throughs Rider ("PCOP") will apply to customers in all approved service areas.

2. The Percentage of Riders, Reconciliation and Offsets

For the Riders defined in the tariffs:

(E)	Legacy Capital Recover Riders	00.00%
	Incremental Capital Recovery Rider	00.00%
	Total of Legacy and Incremental Capital Recovery Riders	00.00%
	Reconciliation Rate (expires December 31, 2023)	00.00%
	Offset to Legacy and ICR Riders for TCJA Savings	00.00%
	Offset to Legacy and ICR Riders for Excess ADIT	00.00%
	PCOP	00.00%

(D) Indicates Decrease
(I) Indicates Increase

(E) Text Eliminated

~~CLASSIFICATION OF~~ SERVICE

~~DETAIL OF LEGACY RIDERS~~

~~1. Applicability~~

~~In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Legacy Qualified Infrastructure Improvement Program ("QIIP") Rider, a Legacy Economic Development Investment Program Rider ("EDI"), and a Legacy Safety and Environmental Compliance Program Rider (SEC"), collectively the Legacy Capital Recovery Riders, will apply to customers in all approved service areas.~~

~~The Legacy Capital Recovery Riders were established by Commission Order in TPUC Docket No. 23-00018.~~

~~2. The Percentage of Legacy Riders~~

~~The Legacy Capital Recovery Riders percentages shall be expressed as a percentage carried to two (2) decimal places and shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.~~

~~For the Riders defined in the tariffs:~~

~~Legacy QIIP~~	~~24.28%~~
~~Legacy EDI~~	~~1.93%~~
~~Legacy SEC~~	~~10.09%~~
~~Total of Legacy Capital Recovery Riders~~	~~36.30%~~

CLASSIFICATION OF SERVICE

INCREMENTAL CAPITAL RIDER

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, an Incremental Capital Rider ("ICR") will apply to customers in all Approved Service Areas.

The above rider will be computed and reconciled annually within a single filing.

2. Definitions

For the purposes of this Rider:

"Annual Filing Date" shall be the date the Company will make its annual calculation of the ICR Percentage Rate for the following twelve-month period. The Annual Filing Date shall be no later than March 1 of each year.

"Approved Service Areas" means service areas authorized by the Commission to have the Incremental Capital Rider charges applied.

"Annual Review Period" means the calendar twelve-month period (January through December) of the prior year.

"Commission" means the Tennessee Public Utility Commission.

"Consumer Advocate" means the Consumer Advocate Unit in the Financial Division of the Office of the Attorney General.

"Return on Equity (ROE) Test" means the return on equity test that shall be used to determine any limitation that shall apply to the recovery of the ICR.

"Eligible Rate Base" means the amount of the Incremental Capital Rider eligible rate base not otherwise included in current base rates.

"Legacy Capital Riders" means all capital rider investment made prior to January 1, 2023 from the Qualified Infrastructure Improvement Program ("QIIP"), Economic Development Investment ("EDI"), and Safety and Environmental Compliance Riders ("SEC"). Referred to

as **"Previously Recovered CR Rate Base"** in the Incremental Capital Rider Revenue Requirement calculation listed below. The Legacy Capital Riders percentages were established by Commission Order in Docket No. 23-00018.

"New matter" refers to any issue, adjustment, and/or ambiguity in or for any account, method of accounting or estimation, or ratemaking topic that would directly or indirectly affect the Annual Incremental Capital Rider filing for which there is no explicit prior determination by the Commission regarding the Company.

"Relevant Rate Order" is defined as the methodologies approved and adopted by the Commission in Docket Nos. 12-00049, 13-00130, 19-00103, any subsequent general rate case, the most recent final order of the Commission specifically prescribing or fixing the factors and procedures to be used in the application of this Rider, or as modified following a determination of a New Matter (defined in part2).

3. General Description

(A) The ICR allows the Company to recover outside of a base rate case its qualifying incremental non-revenue producing plant infrastructure investment costs, with such recovery limited to the lower of the ICRRR necessary to allow the Company to earn its authorized return on equity, or its actual incremental ICRRR. Starting with the 2024 filing for investments made through December 31, 2023, the annual Incremental Capital Rider Revenue Requirement ("ICRRR") will be calculated using the Eligible Rate Base less the amount recovered in the Legacy Capital Riders rates.

(B) Investments eligible for recovery under the ICR are subject to the same requirements initially adopted in TRA Docket No. 13-00130 for the Qualified Infrastructure Improvement Program ("QIIP), Economic Development Investment ("EDI"), and Safety and Environmental Compliance ("SEC") Riders.

(C) General Description QIIP: QIIP allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment. For purposes of this Rider, qualifying QUP investment includes the following:

- *Distribution Infrastructure* -Replacement distribution and transmission mains and valves installed as replacements for existing facilities, reinforcement of existing facilities or otherwise insuring reliability of existing facilities; I hydrant, Services, Meters and Meter Installations - installed as in-kind replacements, reinforcements or insuring reliability of existing facilities; Unreimbursed funds related to capital projects to relocate facilities required by governmental highway projects; Capitalized tank repairs and maintenance that serve to replace, reinforce, or otherwise insure reliability of existing facilities.

- *Production and Pumping Infrastructure* -Replacement of water treatment facilities and equipment installed as replacements for existing facilities, reinforcement of existing facilities or otherwise insuring reliability of existing facilities; Raw Water and Finished Water pumping equipment and structures installed as replacements, reinforcements or otherwise insuring reliability of existing facilities.

- *Other Infrastructure* – Infrastructure designed to utilize alternative fuels.

- QIIP Investment is to be identifiable on the Company's books and segregated into the following general accounts:

  Account 331 - Transmission & Distribution Mains;
  Account 333 - Services;
  Account 334 - Meters & Meter Installations;
  Account 335 - Hydrants;
  Account 320 - Water Treatment Equipment, Non-Media;
  Account 311 - Pumping Equipment;
  Account 303 - Land and Land Rights;
  Account 304 - Structures and Improvements;
  Account 306 - Lake, River and Other Intakes;
  Account 307 - Wells and Springs;
  Account 309 - Supply Mains;
  Account 310 - Power Generation Equipment
  Account 330 - Distribution Reservoirs and Standpipes;
  Account 341 - Transportation Equipment; and
  Account 3300003 - Capitalized Tank Painting.

(D) EDI allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment and expenses. For purposes of this Rider, qualifying EDI investment includes the following:

- *Distribution, Production, and Other Infrastructure* - Distribution, production, and other infrastructure that may be identified as being for the purpose of economic development.

- *Economic Development Expenses* - Operational expenses that are specifically to support economic development and economic development investment utility plant.

- EDI Investment is to be identifiable on the Company's books and segregated into the following general accounts:
  Account 331 - Transmission & Distribution Mains;
  Account 333 - Services;
  Account 334 - Meters & Meter Installations;
  Account 335 - Hydrants;
  Account 320 - Water Treatment Equipment, Non-Media;
  Account 311 - Pumping Equipment;
  Account 303 - Land and Land Rights;
  Account 304 - Structures and Improvements;
  Account 306 - Lake, River and Other Intakes;
  Account 307 - Wells and Springs;
  Account 309 - Supply Mains;
  Account 310 - Power Generation Equipment;
  Account 330 - Distribution Reservoirs and Standpipes; and
  Account 330003 - Capitalized Tank Painting.

(E) SEC allows the Company to recover outside of a rate case its qualifying incremental non-revenue producing plant infrastructure investment and expenses. For purposes of this Rider, qualifying SEC investment includes the following:

- Distribution and Production infrastructure - Distribution, production, and other infrastructure that may be identified as being for the purpose of safety and environmental compliance.

- Safety and Environmental Expenses - Operational expenses similar to other expenses authorized in previous rate cases that are specifically new expenses for safety and environmental compliance or to support safety and environmental compliance utility plant.

- SEC Investment is to be identifiable on the Company's books and segregated into the following general accounts:
  Account 331 - Transmission & Distribution Mains;
  Account 333 - Services; Account 334 - Meters & Meter Installations;
  Account 335 - Hydrants;
  Account 320 - Water Treatment Equipment, Non-Media;
  Account 311 - Pumping Equipment;
  Account 303 - Land and Land Rights;
  Account 304 - Structures and Improvements;
  Account 306 - Lake, River and Other Intakes;
  Account 307 - Wells and Springs;

Account 309 - Supply Mains;
Account 310 - Power Generation Equipment
Account 330 - Distribution Reservoirs and Standpipes; and
Account 330003 - Capitalized Tank Painting

(F) Investments eligible for recovery under the ICR are subject to the conditions established by Commission Order in TPUC Docket No. 19-00103.

(G) An annual return on equity test will determine any limitation that shall apply to the recovery of the ICRRR.

4. Computation of the Return on Equity Test

Recovery of the ICRRR shall be subject to the following limitations:

a. If an *earnings deficiency* exists and it is greater than the ICRRR, there would be no ICRRR recovery limitation.

b. If an *earnings deficiency* exists and it is less than the ICRRR, the ICRRR would be limited to the amount of the earnings deficiency.

c. If an *earnings surplus* exists in the test period, there will be no ICRRR for that single year.

An earnings deficiency exists if the as-adjusted Earned Return on Equity during the Annual Review Period is less than the last Authorized Return on Equity. An earnings surplus exists if the as-adjusted Earned Return on Equity during the Annual Review Period is greater than the Authorized Return on Equity. The Earned Return on Equity may include the impact of any New Matter, as appropriate.

The Return on Equity Test shall be calculated for the Annual Review Period as follows:

Calculation of Return on Equity Test
For the Twelve Months Ending December 31, xxxx

Line No.		
1	20xx ICRRR	
2	**Calculation of Adjusted Net Income**	
3	Book Net Income	$
4	Adjustments to Book Income:	
5	Deduct Deferred Depreciation, Property Taxes and Debt Carrying Costs	
6	Deduct New ICRRR Revenue Collections	
7	Add Adjustment to reflect effective federal	
8	Add Income tax rate (debt assigned to parent)	
9	Add Incentive Compensation	
10	Add Lobbying Expenses	
11	Add Lobbying - Salary	
12	Add Deferral of Operating Costs - Main Break	
13	Add Excess Production Costs > 15% Adjustment	

14	Add Amortization of prior years' deferred Depreciation, Property Taxes and Debt Carrying Costs.	
15	Reserved for Adjustment to Book Income	
16	Adjustments to Net Income (Lines 5 thru 15)	$
17	Adjusted Net Income (Line 3+16)	$
18	**Calculation of Equity**	
19	TAWC 13-Month Avg Rate Base	$
20	Less: 13-Month Avg Debt:	
21	Long-Term Debt	
22	Short-Term Debt	
23	Equity Financed Rate Base (Line 19 Less 21 and 22)	$
24	Earned Return on Equity (Line 17/23)	%
25	Less: Authorized Return on Equity	10.75%
26	Excess Return on Equity (Line 24 less Line 25)	%
27	Multiplied by Equity Balance (Line 26 * Line 23)	$
28	Tax Gross-up Factor	
29	Revenue Excess – Subtotal (Line 27 * Line 28)	$
30	Multiplied by: Reciprocal Factor - Revenue Taxes at 3.19%	
31	Revenue Excess/(Deficiency)	$

Where:

"Adjusted Net Income" means TAWC's Book Net Income adjusted to include items historically used to adjust operating income, for which a precedent has been set or an Order received from the Commission to exclude specific expenses or revenues. Book Net Income should be adjusted to include deferred depreciation, property taxes and debt carrying costs as an expense on a net of tax basis in the period in which the expenses were deferred. Once amortization begins on these deferred expenses, they are not to be included as adjustments in subsequent Earnings Test calculations. An adjustment should be made for any over or under collection from prior period ICR.

"Authorized Return on Equity" means TAWC's most recent authorized return on equity as ordered by the Commission in the last rate case or Relevant Rate Order.

"**Book Net Income"** means TAWC's unadjusted net income for the Annual Review Period per its general ledger. Book Net Income shall include Allowance for Funds Used During Construction and interest on customer deposits.

"Long-Term Debt" means TAWC's long-term debt as reported in the PSC-3.06 monthly reports submitted to the Commission, subject to a determination as to the reasonableness of such balances for inclusion in the Return on Equity calculation.

"Short-Term Debt" means TAWC's short-term debt as reported in the PSC-3.06 monthly reports submitted to the Commission, subject to a determination as to the reasonableness of such balances for inclusion in the Return on Equity calculation.

"Reciprocal Factor" means the gross up of the effective rate of the revenue tax rate, which includes the uncollectible expense rate and forfeited discounts rate from the Relevant Rate Order, the current gross receipts tax rate, and any applicable Tennessee River Authority fees.

"TAWC 13-Month Avg Rate Base" means TAWC's thirteen-month average rate base for December of the prior period through December of the Annual Review Period.

"Tax Gross-Up Factor" means the gross up of the effective tax rate of the current state and federal tax rates.

5. Determination of the ICR

(A) The ICR percentage shall be expressed as a percentage carried to two (2) decimal places. The ICR percentage shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The ICR percentage shall be calculated for the Annual Review Period as follows:

Line No.	Description	Source		
	Section A: Return Determining Capital Rider Rate Base and Rate of Return			
1	TAWC 13-Month Average Rate Base			$
2	Eligible Capital Rider Rate Base			
3	Plus:			
4	Authorized Rate Base	Rate Order 24-000XX		
5	Acquisition Rate Base			
6	Eligible Capital Rider Rate Base Plus	Line 2 + Line 4 + Line 5		$
7	Lower of the Rate Base Calculation	Lower of Line 1 or Line 6		$
8	Eligible Rate Base	Line 7 Less Lines 4 and 5		$
9	Less: Previously Recovered CR Rate Base			$0.00
10	Incremental CR Investment	Line 8 Less Line 9		$
11	Pre-Tax Return	Rate Order 24-000XX		%
12	Pre-Tax Revenue Deficiency on ICR Investment	Lines 10 * 11		$
13	Lag Weighted Return Factor - Pre-Tax	Regulatory Lag Factor		1.1056
14	Return on Rate Base Revenue Deficiency w/ Regulatory Lag	Line 12 * Line 13		**$**
	Section B: Depreciation Determining Depreciation Expense			
15	TAWC Depreciation Expense	PSC--3.06		$
16	Minus:			
17	Authorized Depreciation Expense	Rate Order 24-000XX		
18	Acquisition Depreciation Expense			

20	Incremental Depreciation Expense Cap (Depreciation expense unrecovered in either base rates or capital rider)	Line 15 Less Lines 17, 18, 19	$
21	Incremental CR Depreciation Expense		
22	Lower of the Depr Expense on Incremental CR Expenditures or Unrecovered Depreciation Expense	Lower of Line 20 or 21	$
23	Lag Weighted Return Factor - Pre-Tax	Regulatory Lag Factor	1.1056
24	ICRRR Depreciation Expense w/ Regulatory Lag	Line 22 * 23	**$**

Section C: Property and Franchise Tax Expense

Determining Property & Franchise Tax Expense

25	TAWC Property Tax	PSC--3.06	$
26	TAWC Franchise Tax		
27	Minus:		
28	Authorized Property & Franchise Tax	Rate Order 24-000XX	$
29	Acquisition Property Tax		
30	Acquisition Franchise Tax		
31	Legacy CR Property Tax Recovery		$
32	Incremental Property & Franchise Tax (Unrecovered in either base rates or capital rider)	Lines 25 + 26 Less Lines 28,29, 30, 31	$
33	Incremental Property and Franchise Taxes	Property & Franchise Tax Calc	$
34	Eligible Capital Rider Franchise Tax		
35	Lower of Unrecovered Actual or CR Property and Franchise Tax Expense	Lower of Line 32 or 33	$

36	Lag Weighted Return Factor - Pre-Tax	Regulatory Lag Factor	1.1056
37	ICRRR Property and Franchise Tax w/ Regulatory Lag	Line 35 * 36	$
38	Total ICRRR Revenue Requirement	Lines 14 + 24 + 37	**$**
39	CRR Revenue Deficiency	Line 38	$
40	Revenue Taxes Reciprocal Factor		
41	Revenues with Revenue Taxes		$
42	Over/(Under) Collection from Prior Period		
43	**After Tax ICRRR**		**$**

Where:

"Acquisition Rate Base, Depreciation and Taxes" means inclusion of net rate base based upon the book value of the acquired system, depreciation and taxes associated with a new service area not previously included in TAWC's Relevant Rate Order's authorized rate base, depreciation expense, or taxes.

"Authorized Depreciation Expense" means the depreciation expense authorized in the Relevant Rate Order.

"Authorized Rate Base" means the rate base authorized in the Relevant Rate Order.

"Authorized Property & Franchise Tax" means the property and franchise tax authorized in the Relevant Rate Order.

"Eligible Capital Rider Rate Base" means the rate base from all Legacy Capital Rider investments from the QIIP, EDI, and SEC riders through the Annual Review Period.

"Incremental CR Depreciation Expense" means the calculation of depreciation expense on the eligible Incremental Capital Rider investment.

"Incremental Property and Franchise Taxes" means the difference between the Legacy Capital Rider property and franchise taxes calculation and the current calculation of property and franchise taxes, which includes all eligible capital investment for the Annual Review Period.

"Lag Weighted Return Factor" means the computed lag on each ICRRR component from the mid-point of the study period through the mid-point of the collection period, assumed to be 17 months. The lag is applied to the Pre-tax Return adopted in the Relevant Rate Order. The lag period could be adjusted based on procedural schedules, effective dates, and/or other circumstances.

"Legacy CR Property Tax Recovery" means the property tax expense authorized in all Legacy Capital Rider investments.

"Legacy CR Depreciation Recovery" means the depreciation expense authorized in all Legacy Capital Rider investments.

"Over/(Under) Collection from Prior Period" means the difference between actual revenues collected through the ICR from the prior Annual Review Period, compared with the actual ICRRR authorized by the Commission during the prior Annual Review Period.

"Pre-Tax Return" means the rate of return on investment before taxes as approved in the Relevant Rate Order.

"Revenue Taxes Reciprocal Factor" means the gross up of the effective rate of the revenue tax rate, which includes the uncollectible expense rate and forfeited discounts rate from the relevant rate order, the current gross receipts tax rate, and any applicable Tennessee River Authority fees.

"TAWC Property Tax" means TAWC's property tax expense as reported in the PSC-3.06 monthly report submitted to the Commission.

"TAWC Depreciation Expense" means TAWC's depreciation expense as reported in PSC-3.06 monthly report submitted to the Commission.

"TAWC 13-Month Average Rate Base" means TAWC's total thirteen-month average rate base for December of the prior period through December of the test period.

6. New Matters

If New Matters arise, the Company, TPUC Staff, and the Consumer Advocate will endeavor to reach a resolved treatment, or if necessary, will seek a ruling from the Commission.

7. New Base Rates

The ICR and Legacy Capital Rider will be reset to zero upon the establishment of new Commission-authorized base rates and charges to customer billings that provide for the prospective recovery of the annual costs that had theretofore been recovered under the ICR or Legacy Capital Riders. Thereafter, only the costs of new ICR eligible plant additions that have not previously been reflected in the Company's Eligible Rate Base would be reflected in new annual ICR filings.

8. Annual ICR Percentage Rate Filing

On or before March 1 of each year, the Company shall submit to the Commission a calculation of the ICR Percentage Rate for the following twelve-month period. The Annual ICR Percentage Rate Filing shall be verified by an officer of the Company. The Annual ICR Percentage Rate Filing shall include a calculation to adjust revenue to recover costs related to the Historical ICR Investment Amount, with such revenue adjustment applied through the ICR Percentage Rate. The interim ICR Percentage Rate shall become effective on April 1 of each year and be applied as an adjustment to Customers' bills for the next twelve months. Rates will be effective on the same day each year and implemented as interim rates until an order is received from the Commission. A true-up of interim rates for over or under collection would be done if the Commission Order differs from the rates that were implemented.

The Company will include in its Annual ICR Percentage Rate Filing the following information at a minimum: (a) computation of the ICR Percentage Rate, including the detailed calculation of each component and (b) such other information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on its Annual ICR Percentage Rate Filing.

9. Computation of the Over-Under Collection Adjustment

The Company will identify and record the total amount of the ICR collected from customers for the prior Annual Review Period. The total amount collected will be based on twelve months of actual collection from January through December . The difference between the Total ICR Collected from Customers and the Total ICRRR authorized by the Commission from the prior Annual Review Period shall constitute the Over-Under Collection Adjustment. The true-up for February and March actuals versus estimates shall be made in the subsequent ICR filing as part of the Over-Under Collection Adjustment. The Over-Under Collection Adjustment shall be included in the current Annual Review Period's ICRRR calculation as identified on Line 43 of the ICR calculation above.

The Over-Under Collection Adjustment shall include any necessary adjustments for over-under collection due to interim rates differing from the Commission Ordered rates from the prior Annual Review Period.

The Company will include in its computation of the Over-Under Collection Adjustment the following information at a minimum: (a) a schedule of all journal entries made related to the ICR for the annual review period, including any related general ledger support, (b) actual billing determinants by month as used in the computation of the total ICR collected from customers for the prior annual review period, (c) computation of the annual over-under collection amount, including the detailed calculation of each component, (d) the cumulative amount of ICR and Legacy amounts collected from customers under this Rider and (e) such other information as the Commission may direct.

10. Notice Requirements

The Company will file revised tariffs for Commission approval upon 30 days' notice to implement a decrement or increment each April 1. Along with the tariff filing, the Company will include a copy of the computation of the new rate adjustment. The Company will simultaneously copy the Consumer Advocate on this filing.

11. Public Interest Review

Nothing herein shall be construed to eliminate or otherwise restrict the opportunity of the Consumer Advocate or any other interested party from seeking a review of this Rider, as permitted by law and the rules and regulations of the Commission, for a reconsideration of whether it remains in the public interest.

CLASSIFICATION OF SERVICE

PRODUCTION COSTS AND OTHER PASS-THROUGHS ("PCOP") RIDER

1. Applicability

In addition to the other charges provided for in this Tariff under Service Classifications Residential, Commercial, Industrial, Other Public Authority, Sales for Resale, and Private Fire, a Production Cost and Other Pass-Through ("PCOP") Rider will apply to customers in all service areas.

The above rider will be recomputed annually and will be adjusted to incorporate the Over-Under Collection Adjustment.

2. Definitions

For the purposes of this Rider:

"Adjusted Review Period PCOP Costs" means the Review Period PCOP Costs net of the Over-Under Collection Adjustment.

(T) **"Commission"** means the Tennessee Public Utility Commission

"Base Period PCOP Costs" means the amount of annual expenses of the Company for Purchased power expenses, purchased chemical expenses, purchased water expenses, wheeling charges, waste disposal expenses and TPUC inspection fees reflected in the Relevant Rate
(T) Order.

"Consumer Advocate" means the Consumer Advocate and Protection Division of the Office of the Tennessee Attorney General.

"Over-Under Collection Adjustment" means the adjustment to the PCOP Percentage Rate applicable to the coming Review Period for the net amount of over or under collections for the prior Review Period, as adjusted for Interest.

(T) **"Relevant Rate Order"** means the final order of the Commission in the most recent rate case of the
(T) Company fixing the rates of the Company or the most recent final order of the Commission Specifically prescribing or fixing the factors and procedures to be used in the application of this Rider.

(T) Denotes Change in Text

"Review Period" means the twelve month period on which the Review Period PCOP Costs are calculated.

"Review Period PCOP Costs" means the amount of actual annual expenses of the Company for purchased power expenses, purchased chemical expenses, purchased water expenses, wheeling charges, waste disposal expenses, and TPUC inspection fees, as adjusted for the Commission's water loss policies.

3. General Description

PCOP allows the Company to recover outside of a rate case its incremental cost for purchased power expenses, purchased chemical expenses, purchased water expenses, wheeling charges, waste disposal expenses, regulatory expense amortization, pension expenses, other postretirement employee benefits expenses, and TPUC inspection fees, as adjusted for the Commission's water loss policies.

Review Period PCOP Costs are to be separately identifiable on the Company's books and segregated into the following general accounts:

Accounts 510000000 - 51099999 - Purchased Water Expense;
Accounts 51510000 - 51599999 - Purchased Power Expense;
Accounts 51800000 - 51899999-Purchased Chemical Expense;
Accounts 51110000 - 51115000 - Waste Disposal Expense;
Account 56610000 – Regulatory Exp Amortization
Account 50610000 – Pension Expense
Account 50610100 – Pension Capitalized Credits
Account 71810000 – Other Non-service Pension Benefit Cost
Account 50610000 -- Pension Expense
50610100 – Pension Capitalized Credits
71810000 – Other Non-service Pension Benefit Cost,and
Account 68545000- TPUC Inspection Fee.

4. Determination of the Annual Production Cost and Other Pass-Throughs Percentage

(A) The PCOP Percentage Rate shall be expressed as a percentage carried to two (2) decimal places. The PCOP Percentage Rate shall be applied to the total amount billed to each Customer based on the Company's otherwise applicable rates and charges.

(B) The PCOP Percentage Rate shall be calculated on an annual historical basis as follows:

Base Period PCOP Costs from the Relevant Rate Order
Divided by Relevant Rate Order Sales Volume in 100 Gallons
Base Period PCOP Costs per 100 Gallons

Review Period PCOP Costs Subject to Commission's Water Loss Policies
Plus Over-Under Collection Adjustment
Review Period PCOP Costs Adjusted for Over-Under Collections

(T) Denotes Change in Text

Divided by Relevant Rate Order Sales Volume in 100 Gallons
Adjusted Review Period PCOP Costs per 100 Gallons

Incremental Change in PCOP Costs per 100 Gallons
Multiplied by Relevant Rate Order Sales Volumes in I 00 Gallons
PCOP Net Deferred Cost
Less Forfeited Discount Rate
Plus Uncollectible Expense Rate
Plus Gross Receipts Tax Rate
Total Deferred PCOP Costs
Divided by Relevant Rate Order Water Sales Revenue
PCOP Percentage Rate

Where:

Forfeited Discount Rate= PCOP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite forfeited discount factor approved in the Relevant Rate Order.

Gross Receipts Tax Rate = PCOP Revenue Requirement before gross receipts taxes, uncollectible expense and forfeited discounts multiplied by composite gross receipts tax rate approved in the Relevant Rate Order.

Uncollectible Expense = PCOP Revenue Requirement before gross receipts taxes, Uncollectible expense and forfeited discounts multiplied by composite uncollectible factor approved in the Relevant Rate Order.

(C) The total amount to be recovered through the PCOP is the PCOP Percentage Rate.

5. Computation of the Over-Under Collection Adjustment

The Company will identify and record the total amount of the PCOP Collected from Customers under this Rider for the Review Period. The difference between the Total PCOP Collected from Customers for the Review Period and the Total Deferred PCOP Costs authorized for the Review

(T) Denotes Change in Text

Period as determined in Section 4, as adjusted for Interest, shall constitute the Over-Under Collection Adjustment.

(A) The Over-Under Collection Adjustment shall be computed as follows:

Total PCOP Costs Collected from Customers for the Review Period
Less Total Deferred PCOP Costs Authorized for the Review Period
Subtotal of Over-Under Collection Adjustment
Plus Interest Adjustment
Total Over-Under Collection Adjustment

(B) Computation of Interest Adjustment.

Interest will be computed as follows:

Subtotal of Over-Under Collection Adjustment
Multiplied by (Interest Rate Multiplied by 50%)Interest Adjustment

Where "Interest Rate" equals the prime rate value published in the "Federal Reserve Bulletin" or in the Federal Reserve's "Selected Interest Rates" for the most recent preceding month.

6. New Base Rates

The PCOP rider will be reset at zero upon the establishment of new base rates to customer billings that provide for the prospective recovery of the annual costs that had theretofore been recovered under the PCOP rider. Thereafter, only the costs of new PCOP incremental costs that have not previously been reflected in the Company's base rates would be reflected in new annual prospective PCOP filings.

7. Annual Filing: with the Commission

(T) Denotes Change in Text

(T) Within 45 days of the end of the most recently authorized Attrition Year set forth in the Relevant Rate Order, and every twelve months subsequent to the end of that Attrition Year, the Company shall submit to the Commission an annual filing calculating the PCOP Percentage Rate. The annual filing shall be verified by an officer of the Company. The PCOP Percentage Rate shall become effective 30 days after the annual filing is submitted to the Commission and shall be applied as an adjustment to Customers' bills for the twelve month period following the effective date of the PCOP Percentage Rate. The Company shall file one single adjustment each year to include both the new percentage rate based on the annual production expenses and the reconciliation of the Over-Under Collections Adjustment.

(T) Denotes Change in Text

The Company will include in its annual filing the following information at a minimum: (a) a schedule of all Review Period PCOP Costs, including any related general ledger support, (b) actual billing determinants by month as used i n the computation of the PCOP Collected from Customers, (c) computation of the PCOP Percentage Rate, including the detailed calculation of each component, (d) a schedule of any proposed prior period adjustments, (e) an affirmative statement of whether the Company is aware of any changes in market conditions or other factors that may affect whether the Rider is still in the public interest, including the identification of such factors if they exist, (f) the cumulative amount of PCOP Costs collected from customers under this Rider, and (g) such other
(T) information as the Commission may direct.

The Company will simultaneously copy the Consumer Advocate on this annual filing.

8. Notice Requirements

(T) The Company will file revised tariffs for Commission approval upon 30 days' notice to implement a decrement or an increment to the PCOP Percentage Rate. Along with the tariff filing, the Company will include a copy of the computation of the new PCOP Percentage Rate. The Company will simultaneously copy the Consumer Advocate on this tariff filing.

9. Public Interest Review

Nothing herein shall be construed to eliminate or otherwise restrict the opportunity of the Consumer Advocate or any other interested party from seeking a review of this Rider, as permitted by
(T) law and the rules and regulations of the Commission, for a reconsideration of whether it remains in the public interest.

(T) Denotes Change in Text

EXHIBIT 1
TO
OPERATIONS AND MAINTENANCE AGREEMENT

Legal Description and Map of Suck Creek Water System

Legal Description:

Beginning on the North bank of the Tennessee River where Shoal Creek enters the River in Hamilton County, Tennessee; thence extending along the right bank looking downstream, to Ritchie Hollow in Marion County; thence west across Walden's Ridge to Mullens Creek; thence North along Mullens Creek to Shelton Creek; thence northwest along Shelton Creek to the Cumberland Escarpment at Ditch Gap; thence northeast along the Escarpment to the Marion-Sequatchie County Line; thence southeast along the Marion-Sequatchie County Line to the junction of the Marion-Sequatchie-Hamilton County Line; thence south along the Marion-Hamilton County Line to a point one half mile from the Bank of the Tennessee River at "The Suck"; thence southeast to the southwest comer of the Town of Signal Mountain, Tennessee; thence along the south boundary of the Town of Signal Mountain to Shoal Creek; thence southwest along Shoal Creek to the north bank of the Tennessee River at the point of beginning.

Map: Attached

RULES, REGULATIONS AND CONDITIONS OF WATER SERVICE

1. RATES, RULES AND REGULATIONS GOVERN RENDERING OF WATER SERVICE

1.1 A copy of all Rates, Rules, Regulations and Conditions of **Water"** Service is on file with the Tennessee Public Utility Commission and may be inspected by the public in the office of the Company.

1.2 All Water Services furnished by the Company shall be subject to these Rates, Rules, Regulations and Conditions of Water Service, and are made a part of all applications or contracts (both oral and written) for service (except when modified by special contract approved by the Tennessee Public Utility Commission). They are subject to revision, change, modification or cancellation by the Company, subject to the approval of the Tennessee Public Utility Commission, or by the Commission through utility industry orders. The failure of the Company to enforce any of the terms of these Rates, Rules, Regulations and Conditions of Water Service shall not diminish or sacrifice its right to do so.

1.3 Upon request by an Applicant or Customer, the Company shall supply, without charge, a copy of applicable rate schedules.

2. DEFINITIONS

(a) An “Applicant” is any person, firm, corporation or Governmental Unit making application for **Water** Service.

(b) A Battery Setting of Meters" is a system of pipe, valves and fittings designed to accommodate two or more meters.

(c) A "Combination Service” means a Service Pipe which is used to provide both General Water Service and Private Fire Protection Service.

(d) The “Commission” is the Tennessee Public Utility Commission and commission Rule 11 means any rules or- regulations duly adopted **by** the Commission and applicable to water utilities under the Commission’s jurisdiction.

(e) The “company” is the Tennessee-American **Water** Company acting through its Officers, Manager or other duly authorized employees or agents.

(f) "Company Service Pipe" means the portion of the General Water Service Pipe, extending from the distribution Main to and including the curb cock, or the outlet connection of the meter setting when installed at or near the curb or property line at the cost and expense of the Company.

(g) A "Customer" is any person, firm, corporation or Governmental Unit taking Water Service from the Company.

(h) "Residential Customer" means a person taking Water Service exclusively for personal use at a single family residence.

(i) "Customer's Service Pipe" means the portion of General Water Service Pipe from the end of the Company's service Pipe to the customer's place of consumption, installed at the cost and expense of the Customer.

(j) "Distribution Main" means water pipe owned, operated, or maintained by the Company and used for the purpose of distribution of water. and to which Service Lines are connected.

(k) "General Water Service" means the provision or use of Water Service for any purpose other than fire extinguishment.

(l) A "Governmental Unit" is any municipality or other political subdivision or agency of a state or the federal government.

(m) A "Hidden Leak" is a leak occurring on the Customer's property not obviously detectable by sight or sound.

(n) A "Premises" is:

I. A single structure owned or leased by a customer and used as one residence or place of business; or

II. A combination of structures owned or leased by a Customer, which is located on a single site, and such Customer constructs, operates and maintains on the site a secondary distribution system. Such site may be composed of one or more connecting or adjacent parcels of land, not separated by public streets or highways; or

III. Each unit or a multiple unit building wherein each unit is under separate ownership or lease; or

IV. Each unit of a multiple unit building wherein the Customer's Service Pipe for each unit is connected to a separate Company Service Pipe; or

V. A building owned or leased by a customer. having two or more apartments, residences, offices, or suites of offices; or

VI. A trailer park, area or site in which space is rented or leased for the parking and occupancy of trailers or mobile homes.

(o) A “private Fire Protection Service” is a Service Line for a single Customer and Premises to which fixtures are attached and water may be taken only for the extinguishment of fire or for the testing of such fixtures.

(p) “Service Pipe” or “Service Line" is the pipe between the Distribution Main and the Customer's place of consumption, and includes all pipe, fittings. valves and other necessary fixtures.

(q) A “Temporary Service Connection” is a service line with necessary fittings, valves and fixtures including meter, which is installed for the temporary use of water on a site abutting a Distribution Main.

(r) "Termination of Service" is disconnection of Water service at Customer request.

(s) “Discontinuance of Service” is disconnection of Water Service not at Customer request.

(t) “Water Service” is the supply of water and accompanying services in which the company is engaged in behalf of the Customer.

(u) A “Depositor” is any person, firm, corporation or Governmental Unit making a deposit with the Company under an agreement providing for the construction of a main extension and related facilities in accordance with the Extension of Distribution Mains rule herein.

3. COMMENCEMENT Of WATER SERVICE

3.1 GENERAL

(a) A prospective Customer shall not connect or reconnect service, nor employ any person to do so, without authorization by the Company.

(b) The Company shall not be under any duty to permit connection or to supply Water Service to any Customer whose Premises does not abut on a Distribution Main.

(c) Requests by Governmental Units for public fire protection service will be governed by these rules.

(d) All persons, firms, corporations, or Governmental Units desiring Water Service must make application to the Company in a manner prescribed by the Company, setting forth all purposes for which water will be used.

(e) Applications for Water Service, when accepted by the Company, shall cover only the Premises and uses applied for.

(f) The Customer, in accepting conditions for Water Service, is responsible for all Water Service furnished unit the Customer notifies the Company to terminate the service for its account or unit the Company has accepted a new Water Service application for the Premises.

(g) Any change in the identity of a Customer will require new application, and the Company may, after notice, discontinue Water Service until such new application has been made and accepted.

4. SPECIAL APPLICATIONS FOR WATER SERVICE

4.1 Water Service for the following purposes must be specially applied for, and the special terms and conditions applicable must be agreed to in writing by the Applicant:

(a) Multi-unit housing and housing developments

(b) Water Service to multiple Premises under common ownership located on a single site undivided by public streets, and requiring service to each individual Premises through a secondary distribution system not owned or operated by the Company.

(c) Private Fire Protection Service.

(d) Construction or temporary purposes.

(e) Shopping centers.

(f) Trailers and trailer courts.

(g) Water for resale.

4.2 If a Company Service Pipe installation is made for construction or temporary service, the Applicant shall -reimburse the Company for the cost of such installation and its removal.

4.3 In an emergency, the Company may authorize temporary Water Service in any manner appropriate to the circumstances and consistent with sound engineering practice and will charge, during the period of emergency, the minimum charge prescribed in the Company's rate schedules for the size of meter through which the Customer would normally receive Water Service.

5. PRIVATE FIRE PROTECTION SERVICE

5.1 Private Fire Protection Service for the purpose of supplying water for the extinguishment of fire shall be installed after approval in writing by the Company and is subject to the terms and conditions contained in the Application for Private fire Protection Service. A copy is on file in the Company's office. All applications shall be submitted for written approval of the Chief of the Fire Department having jurisdiction and such approval shall offer the opinion that the public fire protection wall not be adversely affected by the proposed connection.

5.2 Application for Private Fire Protection Service will not be approved unless there is suitable water volume and pressure available in the Distribution Main abutting the Premises to be supplied.

5.3 The Applicant shall furnish, as part of the application, complete sets of drawings approved by the Insurance Services' Office or comparable agency approved by the Company showing the pipes, valves, hydrants, tanks, openings and fixtures including detail of backflow device and type and detail of pit or riser room contemplated. Such drawings must also show any other water supply system and pipe lines and fixtures existing on the Premises.

5.4 The Company reserves the right to determine the size and location of any new connections made to its distribution Mains for Private fire Protection Service including the materials and installation specifications for the connection. The customer shall be responsible for the full and total cost and installation of the Private Fire Service. The physical connection to the Company's distribution main shall only be made by an authorized employee or agent of the Company. The customer shall install its own isolation valve as near the property line as practical. Upon inspection and approval of the installation of the Private Fire Service, the Company shall own and maintain the portion of the Private Fire Service from the Company's distribution Mains to the Customer's property line, and the Customer shall own, operate, and maintain the remainder of the Private Fire Service unless specifically excluded.

5.5 Once in operation, the customer must obtain, in advance, the approval of the Company for any change, alteration or addition in the fixtures, openings and uses specified in the application.

5.6 The extent of the rights of the Private Fire Protection Service Customer is to receive at times of fire such supply of water as shall then be available from the Company's Distribution Main. The Company shall not be considered in any manner an insurer of property or persons, or to have undertaken to extinguish fire or to protect any Customer, persons or property against loss or damage by fire or otherwise. The Company shall be free and exempt from any and all liability on account of any injury to property or persons by reason of fire, water, failure to supply water pressure, or for any other cause whatsoever.

5.7 No pipe or fixtures connected with a Private fire Protection Service served by the Company shall be connected with pipes or fixtures supplied with water from any other source, unless specifically approved in writing by the Company. Rule 22.3 shall apply.

5.8 Unless otherwise provided in a written agreement between the Applicant and the Company, Service Lines for Private fire Protection service shall be distinct and separate from the General Water Service Line. A Private Fire Protection Service connection is furnished for the sole purpose of supplying water for the extinguishment of fires,

and the use of water from such a connection for any other purpose, other than testing, is absolutely forbidden.

5.9 Where one Service Pipe is used for both General Water Service and Private Fire Protection Service, separate charges may be made for each type of use, in accordance with the applicable tariff, the charge for Private fire Protection Service being based on the size of the Service Pipe supplying the Premises and that the General Water Service being based on the consumption through, and the size of, the meter or meters installed. The responsibility for installation and maintenance of such a Combination Service Pipe shall be the same as that provided for Private Fire Protection Service.

5.10 Private Fire Protection Service shall be furnished through a line monitored by an approved bypass detector device which shall be furnished and installed by the Customer at his cost and expense. The bypass detector device shall be located at a point approved by the Company. The bypass detector device will be maintained at the cost and expense of the Customer, subject to the inspection and approval of the Company. The bypass meter as used with the bypass detector device shall be furnished, installed, and maintained by the Company at its cost and expense.

5.11 The rates for Private Fire Protection Service include only the water used for the extinguishment of fires and necessary for the testing of fire protection facilities on the Premises. Unauthorized use of water for purposes other than those specified will subject the Customer, after notice, to discontinuance of Private Fire Protection Service. A fire service line indicating continuous unauthorized use in excess of 10,000 gallons per month, for a period of three or more consecutive months, may be billed based upon the size of the service and total estimated consumption for the period consistent with the Company's general service rate schedule and such billing can continue until such time as the unauthorized use ends, the service is converted to general water service, or the service is terminated by the Company for unauthorized use, non-payment, or other termination under this tariff

5.12 The introduction of anti-freeze or any other substance not specifically approved by the Environmental Protection Agency as non-detrimental to the public water supply is not permitted in sprinkling systems or any other part of Applicant's Private fire Protection Service system without explicit written permission from the Company.

5.13 The Customer's Private Fire Protection Service system shall be subject to the inspection, test and approval of the Company before the service is made effective, and afterwards as deemed necessary or appropriate by the Company. The Customer shall be solely responsible for the design, adequacy, function and maintenance of its Private Fire Protection Service System.

5.14 Hydrants and other fixtures connected with a Private Fire Protection System may be sealed by the Company, and such seals may not be broken except in case of fire or as specially permitted by the Company for testing or other approved purposes. The customer shall immediately notify the Company of the breaking of any such seal.

5.15 Whenever a Private fire Protection Service System is proposed to be tested, the Customer shall notify the Company at least two (2) business days in advance of such proposed test. The Company may elect to have an inspector present during the test.

5.16 Private fire hydrants may be painted any color other than that adopted by the Company for public fire hydrants.

5.17 A gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Company or local authority having jurisdiction, and shall be furnished, installed and maintained by and at the expense of the customer. Unless otherwise approved by the Company, the valve shall be installed in a valve pit or vault also furnished, installed and maintained by and at the expense of the customer.

6. INSTALLATION AND MAINTENANCE OF SERVICE LINES

6.1 Where Company Distribution Mains are *or* may be installed, the Company will install the Company Service Pipe provided the Service Pipe is required for General Water Service to Premises abutting such mains.

6.2 Service Pipes for construction or temporary service shall be installed and removed at the Customer's expense.

6.3 A Customer Service Pipe shall not extend from *one* dwelling, building, structure or parcel of real estate to another dwelling, building, structure or parcel of real estate across a public street or across a property line unless the property line crossed is located within a building complex described in Rule 2(n)(II).

6.4 The Company will make all connections to its Distribution Mains and will specify the size, kind, quality and location of all materials used in the Service Line.

6.5 The Company Service Pipe shall be furnished, installed and maintained only by the Company and shall remain under its sole control and jurisdiction.

6.6 Service Pipes for Private Fire Protection Service from the distribution Main to the curb or property line shall be installed and maintained in accordance with Rule 5.

6.7 The Customer's Service Pipe shall be installed and maintained by the Customer. free from leaks and other defects, at their own expense and risk, and for failure to do so, Water Service may be discontinued. The Customer's Service Pipe shall be installed in accordance with applicable governmental regulations and Company specifications below the frost line on firm and continuous earth so as to give unyielding and permanent support.

6.8 For new Service Lines, the Customer shall install their Service Pipe to the curb or property line at a point approved by the Company, after which the Company will install its Service Line from the Distribution Main to the Customer's Service Line.

6.9 Where the Company's Service Pipe is already installed to the curb or property line, the Customer shall connect with the Company Service Pipe as installed.

6.10 The customer shall make all changes in the Customer's Service Pipe required on account of changes of grade or other causes.

6.11 No fixture shall be attached to, or any branch made in, the Service Pipe between the meter and the Distribution Main, other than by authorized employees of the Company.

6.12 There shall be no more than one Service Pipe supplying a single Premise, unless otherwise approved by the Company.

6.13 If a Customer, occupant, owner, or any of their agents should damage Company property, repairs shall be made only by the Company, but at the Customer’s expense.

6.14 The Customer shall install and properly maintain on thei Service Pipe a shutoff valve approved by the Company. It shall be in an accessible location, protected from freezing and adequate to shut off and drain all plumbing. Further, where a Customer's Service Pipe is branched or arranged to supply more than one building, additional valves shall be installed in such manner that Service to one of the buildings may be shut off without shutting off service to other buildings. A drawing showing the layout of branched Customer Service Pipes and valves may be required to be submitted and approved by the Company prior to installation of the Customer Service Pipe and valves.

6.15 A customer Service Pipe which is irregularly located because there was not a distribution Main abutting the Premises at the time the Customer Service Pipe was installed, shall be required at the customer's expense, to be relocated and connected to the Distribution Main abutting the Premises when replacement becomes necessary.

7. SERVICES INSTALLED IN ADVANCE OF PAVING

7.1 Owners of lots required to install Service Pipes from the Distribution Main to the curb or property line in advance of street or highway paving, may be required to pay the Company the cost of installing such Service Pipes. The Company will install such Pipes and will refund such cost, without interest, to the depositing party when Water Service is connected to such lots.

8. METERS

8.1 Water shall be supplied to all Customers by meter measurement only, excepting sales of water to tank trucks of known capacity and those Customers receiving public fire Protection Service and Private Fire Protection Service. The Company shall have the right to place a meter on any Service Pipe and charge for Water Service by meter measurement.

8.2 All meters, except fire Service line meters, shall be furnished, installed, maintained, tested, repaired, removed and replaced only by the Company and shall remain its property. In case of damage to any meter by reason of any act, neglect or omission on the part of the Customer (such damages occasioned by fire, hot water, accident or misuse), the Customer shall reimburse the Company for the cost of repairing or replacing the meter.

8.3 The Company reserves the right to determine the kind, size and type of meter that shall be placed on any Service Pipe.

8.4 Meters may be located either in an outdoor meter box or vault, or inside the Customer's building or structure, at the option of the Company.

8.5 If the meter or Battery Setting of Meters is to be installed inside, it shall be located in a clean, dry, safe place not subject to wide temperature variations so that the meter may easily be examined, read or removed. The Customer shall, at their expense, provide suitable pipe connections and shut-off valves, one each at the inlet and outlet sides of the meter or Battery Setting of Meters, and other appropriate fittings designed by the Company.

8.6 If the meter or Battery Setting of Meters is to be installed in a meter box or vault, it shall be located in a convenient and readily accessible location at or near the street right-of-way line. Meter boxes or vaults for settings for single meters and Battery Settings of Meters shall be furnished, installed and maintained by the Company. The Company shall at its expense, provide suitable pipe connection and shut--off valves, and such other fittings as may be designated by the Company. Upon a request by the Customer before the original installation is made, the meter box or vault will be located at the point requested, if feasible under proper utility standards. The meter box or vault may be constructed to protect the meter from freezing and damage by vehicular traffic, and its location and design shall prevent, as far as possible, the inflow of surface water.

8.7 Separate Premises shall be separately metered and billed, and only one Premise shall be supplied through one meter or Battery Setting of Meters.

8.8 The Company reserves the right to put seals and locks on all meters or meter couplings.

8.9 No Customer shall remove or cause or permit the removal of a meter by their agents once it has been installed by the Company, and any change in location of the meter desired by the Customer shall first be approved by the Company in writing, but shall be made by the Company at the Customer's expense. Violation of this tariff provision may result in the customer being charged a meter tampering penalty fee in accordance with the tariff.

8.10 If a Customer requests an additional self-serving meter or meters for their Premises (i.e. lawn sprinkling or swimming pool), the Company will make the requested installation at the expense of the Customer and billing will occur as provided in Rule 9.

8.11 The Company may at any time, remove the meter for routine tests, repair, or replacement.

8.12 Meters may register in either U.S. gallons or cubic feet. Meter readings in units or hundred cubic feet may be converted to units of hundred gallons for billing purposes if the existing schedule of charges is stated in gallon units. The factor used for making a conversion is

(C) one cubic foot as being equivalent to seven and forty-eight hundredths (7.48) U.S. gallons.

9. MULTIPLE METER SETTINGS

9.1 When more than one meter setting is installed at a Customer's Premises because of conditions warranted and determined by the Customer, each meter setting shall be treated separately as if it belonged to a separate Customer, and the registrations of such meters will not be combined.

9.2 When more than one meter setting is installed on a Customer's Premises because of conditions warranted and determined by the Company, the registration of all such meters shall be combined and the minimum charge shall be the sum of the individual minimum charges for all such meters.

10. DISPUTED BILLS

10.1 When a Customer disputes a bill, the Company will not terminate service for nonpayment so long as the Customer (i) pays the undisputed portion of the bill, (ii) pays all future bills by the due date, and (iii) enters *into* bona fide discussions with the Company to settle the dispute.

(C) Change

10.2 In instances where the Customer and Company cannot agree as to what portion of a bill is undisputed. it shall be sufficient that the Customer pay an amount equal to their average bill for the twelve (12) months immediately preceding the disputed bill. In those cases where the Customer shall pay an amount equal to 1/12 of the estimated • annual cost of service.

10.3 If the Company and the Customer arrive at a mutually satisfactory settlement of a disputed bill, the Company may enter into a settlement agreement providing for payment of the outstanding balance in installments over a reasonable period of time. Such an agreement shall be limited to the bill in dispute or the delinquent account.

10.4 A settlement agreement may be in writing and signed by the Customer or their representative and an authorized representative of the Company. A settlement reached by telephone may be confirmed by the Company in writing and mailed to the Customer, with instructions to sign a confirming copy and return it to the Company.

10.5 The Company shall not be required to enter into concurrent settlement agreements relating to the same Water Service account.

10.6 The Company shall not be required to enter into a subsequent agreement with a Customer who defaults upon the terms and conditions of a previous agreement entered into within the previous twelve (12) months.

10.7 If the Customer fails to comply with the terms and conditions of a settlement agreement, the Company may discontinue Water Service without further notice to the Customer.

10.8 If agreement cannot be reached on settlement of the dispute, the Customer may register their dispute with the Commission.

11. ADJUSTMENT OF BILLS

11.1 Water Service bills which are incorrect due to meter or billing errors shall be adjusted in accordance with Commission Rules and to the known date of error or one (1) year, whichever is shorter.

11.2 Adjustment for Hidden Leaks (as defined on page 14. item (M) may be given as follows:

Adjustment for Hidden Leaks will be 50 percent of the charge for wasted water estimated from the beginning date of the leak to the date of repair, which period shall not exceed two regular reading periods unless extended by missed scheduled meter reading. Wastage will be considered as the excess consumption over normal usage, obtained by reference to the Customer's consumption record. If there is no consumption record, the average consumption for the previous calendar year for the appropriate Customer classification will be used as the normal consumption. An adjustment will be given only after the Customer has corrected the condition and verification has been presented to the Company or that proper repairs have been made. Adjustments for Hidden Leaks will be limited to (1) one per Customer, per year, or (2) the adjustment amount set forth above unless occurring under unusual or extenuating circumstances.

12. METER TESTING

12.1 The Company will make a test of the accuracy of registration of a meter upon written request by a Customer. The Customer will be required to bear the full cost of any subsequent test of their meter if requested at less than eighteen (18) months after the preceding test, and accuracy of the meter is found to be in compliance with rules of the Commission. The results of such tests will be reported to the customer in writing within ten (10) days after the test is complete or the customer shall be given the opportunity of being present at such requested tests.

13. DEPOSIT TO INSURE PAYMENT OF BILLS

13.1 The Company will not require a cash deposit as a condition of new Water Service unless the Customer has a prior Water Service account which remains unpaid with the Company. Water Service is considered new if the Customer has not been a Customer of the Company within the last 12 months.

13.2 The Company will not require a cash deposit as a condition of continued Water Service unless the Water service of a Customer has been discontinued for nonpayment.

13.3 A cash deposit will be required under the following terms and conditions:

(a) A deposit will be required as a condition of new Water Service if the Applicant has a prior outstanding account. such deposit shall not exceed an amount equal to two (2) times the estimated monthly bill for Water Service at the Customer's Premises. The Company may also require payment of the prior outstanding account, if due and owing to the Company, as a condition of new Water Service.

(b) A deposit will be required as a condition of continued Water Service if the Customer's service has been discontinued for nonpayment. Such depos it shall not exceed an amount equal to two (2) times the actual or estimated monthly bill for Water Service at the Customer's Premises. The Company may also require payment of the prior outstanding account as a condition of continued Water Service.

(c) Interest at the rate of 6% per annum, or at such other percentage per annum established by the Commission shall be payable on all deposits. Interest shall be paid upon the return of the deposit: however, a refund made within three (3) months from the date of deposit shall bear no interest.

(d) Deposits shall not earn interest after the date full payment is made to the Customer by mail or personal delivery, or after the date Water Service is terminated.

(e) Upon termination of Water Service, the deposit, with any accrued interest, shall be credited to the final bill and any balance returned promptly to the Customer. A change of customer's address within the Company's service area will not be considered Termination of Service.

(f) The deposit and accrued interest shall be refunded by the Company upon satisfactory payment by the Customer of all proper charges for Water Service for twelve (12) successive months. Payment is satisfactory if made Prior to issuance of a notice of discontinuation of Water Service for nonpayment of an account.

13.4 For each deposit, the Company will provide a written receipt and maintain a record showing (1) the name of the Customer, (2) the current address of the Customer so long as he maintains an active account with the Company in their name, (3) the amount of the deposit, (4) the date the deposit was made, and (5) a record of each transaction affecting the deposit. If a Customer requests a refund of their deposit, but is unable to locate their receipt, and the Company's record reflects that the deposit was made and the Customer is entitled to the refund, the Company will make the refund based on a written statement from the Customer reciting that he made a deposit and requests the refund.

13.5 Any deposit remaining unclaimed for the applicable statutory period after the Company has made diligent efforts to locate the Customer shall be presumed abandoned and, after making any lawful deductions, will be treated in accordance with the provisions of the applicable unclaimed property laws.

14. TERMS AND CONDITIONS OF BILLING AND PAYMENT

14.1 All water sold shall be on the bash of meter measurement. Meters shall be scheduled to be read at not greater than quarterly intervals. The Company shall have the option to issue interim estimated monthly bills to Customers whose meters are read bi-monthly. Estimated bills shall not be less than a minimum bill as prescribed in the Company's current tariffs.

14.2 Private Fire Protection Service charges shall be payable quarterly in advance.

14.3 Special charges shall be payable on demand.

14.4 All bills for Water Service are due on or before the due date printed on the bills, and considered delinquent if not paid by such date. The due date will be at least twelve (12) days after the postmarked date of the bill, if mailed, or the date of delivery if delivered by other means.

14.5 All bills will be sent to the address entered in the application unless the Company is otherwise notified by the Customer.

14.6 Customers are responsible for furnishing the Company with their correct addresses. Failure to receive bills will not release Customer from payment obligations.

14.7 The use of water by the same Customer at different Premises or localities will not be combined for billing.

14.8 The Company may estimate the bill of any Customer for good cause. including, but not limited to: request of Customer; inclement weather; labor or union disputes; inaccessibility of a Customer's meter; other circumstances beyond the control of the Company or its agents and employees; and, a billing period with a varying meter reading schedule; or the Company may render an estimated bill when a meter is found to be not registering. In such cases. the Company shall estimate the charge for the water used by averaging the amount registered over a similar period preceding or subsequent to the period of nonregistration or for corresponding period in previous years, adjusting for any changes in the Customer's usage.

14.9 The Company may include charges for special services with charges for Water Service on the same bill if such charges are identified.

15. DISCONTINUANCE OF WATER SERVICE

15.1 Upon Customer's Request

(a) The Customer shall notify the Company at least three (3) days in advance of the desired termination day and shall remain responsible for payment of all service until service is terminated pursuant to such request. The Company shall terminate service within three (3) working days of the requested termination date. The Customer shall not be liable for any service rendered to such address or location after the expiration of these three (3) days.

15.2 Without Customer's Request

(a) The Company may disconnect service without request by the Customer and without prior notice only:

I. If a condition dangerous or hazardous to life. physical safety or property exists; or

II. Upon order by any court. the Commission or other duly authorized public authority; or

III. If fraudulent or unauthorized use of water is detected and the Company has reasonable grounds to believe the affected Customer is responsible for such use; or

IV. If the company's regulating or measuring equipment has been tampered with and the Company has reasonable grounds to believe that the affected Customer is responsible for such tampering; or

V. If a Customer violates the terms of a settlement agreement described in Rule 10, Disputed Bills.

(b) The Company may discontinue Private Fire Protection Service immediately after written notice to such Customer and the appropriate Fire Department for leakage within such Private Fire Protection Service system and until such leaks are repaired.

(c) In all other instances, the Company, upon providing the Customer with seven (7) days Prior written notice. may disconnect Water Service for any of the following reasons:

I. The Customer fails to repair any leak in the Customer Service Pipe or other plumbing fixtures.

II. The Customer vacates the Premises or fails to pay their water bills or other charges related to their Water Service installations or facilities in accordance with these rules and the Company's rate schedules, or otherwise violates any of these rules.

III. Nonpayment of a Water Service bill based on estimated consumption after the estimated meter reading has been verified.

IV. The Customer fails to provide free and non-hazardous access to the Premises and meter so that the Company's representatives may make meter readings and necessary inspections and maintain. replace or remove the meter, or fails to maintain Customer-owned meter settings. including pits and vaults.

V. The Customer installs a new Service Pipe and other fixtures or alters or removes an existing Service Pipe or other fixtures. including the meter, without the Company's consent.

VI. The Customer fails to remedy a condition or use on their Premises which, in the Company's engineering judgment, endangers the Company's distribution system.

VII. Misrepresentation of identity of Applicant for the purpose of obtaining Water Service.

VIII. A Customer selling or providing water to other Premises not specifically included in the accepted application.

IX. Where two or more Premises are supplied through a single Service Pipe, any violation of the Rates, Rules, Regulations and Conditions of Water Service of the Company shall be deemed a violation a s to all, and the Company may enforce compliance with these rules and regulations by discontinuing Service. Such action, however, will not be taken until the customer not in violation has been given reasonable notice to acquire a separate Company Service Pipe.

X. The Customer fails to pay for any sewer Service charge and discontinuance of Water Service is duly authorized by the appropriate Governmental Unit.

XI. A Customer occupies a Premises already receiving Water Service without making application and fails to pay for Water Service used Prior to the Company accepting such Customer's application.

15.3 Prohibited Disconnection

(a) Except as otherwise provided in subsection 15.1 and 15.2, the Company shall postpone disconnection of residential service for thirty (30) days if, Prior to the disconnect date specified in the disconnect notice, the Customer provides the Company a medical statement from a licensed physician or public health official stating that disconnection would be a serious and immediate threat to the health or safety of a designated person in the household of the Customer.

(b) The Company may not disconnect Service to the customer:

I. Upon failure to pay for goods or services not approved by the Commission.

II. Upon failure to pay for concurrent Water Service received at a separate Premises. However, if Water Service is discontinued or terminated at the separate Premises, any unpaid balance may be transferred to the other account on the next regular billing.

III. Upon failure to pay for a different class of Water Service received at the same or different locations: or

IV. Upon failure to pay for Water Service provided in the name of another Customer.

(c) If a Customer proceeds with a complaint before the Commission pursuant to Commission Rules and complies with Rule 10, Disputed Bills.

15.4 Notice and procedure for Involuntary Disconnection

(a) Except as otherwise provided in Section 15.2(a) and (b), service to any Customer shall not be disconnected for a violation of any rule or regulation of the Company or for the nonpayment of a bill, except after seven (7) days prior written notice to such Customer.

(b) The Company may discontinue Water Service to a customer on the date specified in the notice of discontinuation. or within a reasonable time thereafter, only between the hours of 8:00 a.m. and 4:00 p.m.

(c) Water Service shall not be discontinued on a day. or a day immediately preceding a day, when the Services of the Company are not available to the general public for the purpose of reconnecting discontinued Water Service.

16. RECONNECTION OF WATER SERVICE AFTER DISCONTINUANCE

16.1 When service has been discontinued because of violations of the Rates, Rules, Regulations and Conditions of Water Service or because

of nonpayment, a reconnection charge will be made as set forth in the schedule of the rates and charges of the Company.

16.2 The Company will reconnect Service within the one (1) working day after it is requested provided:

(a) The conditions, circumstances or practices which caused the disconnection have been corrected;

(b) Satisfactory settlement of all delinquent charges owed the Company by the Customer authorized by these rules has been made; and

(c) A responsible person is present in the Premises to see that all water outlets are closed to prevent damage from escaping water.

16.3 No Customer whose Water Service has been discontinued by the Company shall re-establish Service or cause Service to be re-established except by the Company.

17. MODIFICATION OF FACILITIES AT CUSTOMER'S EXPENSE

17.1 If a Customer requests for their convenience, or by their actions requires, that the Company’s facilities be relocated or modified, compatible with water utility construction practices, the Company will require reimbursement for the full cost of performing such service.

17.2 Where such changes become necessary due to altered or additional use on the Customer's part, such as the causing of pressure fluctuations which affect service to other Customers or damage to the Company I s system, the Customer shall bear the cost of such changes in the facilities in question.

18. CUSTOMERS REQUIRING UNINTERRUPTED SUPPLY

18.1 The Company will endeavor to give reasonable Water Service, however, customers are cautioned to provide sufficient storage of water where an absolutely uninterrupted supply at uniform pressure must be assured, such as for steam boilers. hot water systems, gas engines, Fire Service. etc.

18.2 Customers installing fixtures or devices taking a supply of water directly from the Service Pipe, dependent upon the working pressure of the distribution system, will do so at their own risk. The Company will not be responsible for any accidents or damages to which such fixtures or devices are subject.

19. REQUIREMENTS FOR PEAK DEMAND CUSTOMER

19.1 Customer usages requiring a large quantity of water within a short period of time will not be permitted except through intercepting or intermediate storage tanks, unless approved by the Company in writing. Customer Service Pipes or Private Fire Protection Service connections shall not be connected to the suction side of pumps, unless approved by the Company in writing.

19.2 The inlet connection for tanks attached directly or indirectly to the Customer's Service Pipes or Private Fire Protection Service connections shall discharge at a point no less than three (3) times the diameter of the inlet Pipe above the overflow of such tanks. Such connections must be approved by the Company in writing.

20. REQUIREMENTS FOR VALVES AND OTHER DEVICES

20.1 Check valves. relief valves. flush valves and vacuum breakers required or recommended by this rule must be installed and maintained by, and at the cost and expense of the Customer.

20.2 Check and relief valves will be required for Customers having boilers. hot water heaters (heating systems) connected directly or indirectly with the Distribution Mains of the Company. The check valve must be in the supply Pipe to any heating system and a relief valve between the check valve and heating system.

20.3 As a precaution against collapse of boilers. a vacuum valve should be installed in the steam line in case the water supply is interrupted.

20.4 The Company h not responsible for accidents or damages resulting from imperfect action or failure of check, relief or vacuum valves or failure of the Customer to provide necessary safety devices.

20.5 Any Customer desiring or requiring a pressure reducing device for Water Service to their Premises shall install and maintain such device at their cost and expense.

21. PLUMBING REGULATIONS AND WORK

21.1 All plumbing work shall be done in accordance with the plumbing code of the Governmental Unit or units applicable in the Company's service area and/or regulations adopted by any duly constituted board or commission having Jurisdiction.

21.2 All plumbing work connected to the Company's Distribution Mains shall be submitted for Company inspection before being covered.

21.3 If the Company determines plumbing work to be defective, though not necessarily in direct violation of these rules and regulations, the Company may insist it be corrected before Water Service is initiated.

21.4 Except where the plumbing is a simple extension or additional fixture on a service in use, the plumber shall turn off the water after completion testing.

21.5 No plumber, or any other person. shall initiate Water Service without permission from the Company.

21.6 No plumber, or any other person, shall connect to the Company's Distribution Main or to any Service Pipe or extend Pipe to any Premises for the purpose of securing a supply of water until application has been made and accepted by the Company as provided in these Rates, Rules. Regulations and Conditions of Water Service.

22. CROSS CONNECTIONS

22.1 A cross-connection is any physical connection whereby the Company's public water supply is connected with any other water supply, whether public or private, either inside or outside of any building or buildings, in such manner that a flow of water into the Company's public water supply is possible either through the manipulation of valves or because of ineffective check or back-pressure valves, or because of any other arrangement.

22.2 By-pass arrangements, Jumper connections, removable sections, swivel or change-over devices, and other temporary or permanent devices through which, or because of which, backflow can occur, are considered to be cross-connections.

22.3 No cross-connection will be permitted unless an acceptable form of protection against contamination by backflow into the water distribution system is provided. An acceptable form of protection is one which meets the approval of the Tennessee Department of Public Health, or any successor agency or organization, and the local regulating health agency. The required protective device or system shall be provided and installed by the customer and maintained by h\m in good working condition at their own cost and expense and shall be subject to the inspection. test and approval of the Company before being placed in service, and at such times thereafter as may be deemed necessary by the Company.

22.4 Any cross-connection in violation of this rule shall immediately be removed or corrected in a manner acceptable to the Tennessee Department of Public Health, or any successor agency or organization. and the local regulation health authority, and the Company. failure to do so may result in discontinuance of Water Service.

22.5 The Customer's Service Pipe and all connections and fixtures attached on a Customer's Private Fire Protection Service system shall be subject to the inspection of the Company to determine compliance with its cross-connection rule before water will be turned on, and all Premises receiving a supply of water and all Service Pipes, meters and fixtures, including any and all fixtures within the Premises, shall a t all reasonable hours be subject to inspection by any duly authorized employee(s) of the Company.

23. EXTENSION OF DISTRIBUTION MAINS

23.1 The Company will extend its Distribution Mains and related facilities from the end of existing mains under the terms and conditions of this rule, unless otherwise approved by the Commission.

23.2 The Company, upon written request, from an Applicant(s) in an established neighborhood, shall extend mains and connect Customer(s) in accordance with Rule 23.4. All other requests for Service requiring main extensions shall be subject to either Rule 23.6 or Rule 23.7 at the option of the Applicant(s). Rule 23.4 is for main installations necessary to serve existing Premises owned or occupied by the Applicant(s) to be served. Rules 23.6 and 23.7 are for main installations necessary to serve new subdivisions or developments involving speculation or the prospect of new Customers.

23.3 (a) Upon application for an extension of a Distribution Main, the Company will determine the necessary size, location and characteristics of the main and related facilities and make an estimate of the cost. Such estimate shall include all pipe, valves, fittings and other fixtures and materials and all other costs such as labor, permits, etc., including the Company's expense for supervision, engineering,
(E) insurance, tools, equipment, accounting, and overhead.

(b) Main extensions under Rule 23 .4 shall terminate at a point perpendicular to the center of the Customer's residence fronting on the street in which the extension is to be made.

(c) Main extensions under either Rule 23.6 or Rule 23.7 shall terminate at a point equidistant from the side property lines of the last lot or parcel for which facilities forWater Service are to be provided.

(d) The size of pipe for extensions shall be eight-inch (8”) unless a larger or smaller pipe, as determined by the Company, is reasonably necessary to serve the requirements of the proposed Customer(s), including fire protection service. If, for the Company's future extension plans it proposes to install a pipe larger than that which is reasonably necessary to meet the applicants' service requirements, the Company will pay the additional cost of such larger pipe.

23.4 Upon receipt of a signed application for permanent Water Service which shall commence upon completion of the Company's main extension, an extension shall be provided as follows:

(a) Where the length of extension required does not exceed 100 feet for each applicant to be served, the Company will install the required amount of mains at no cost to the applicant(s) provided, the Company has on file a written application for Service from each applicant to be served.

(E) Eliminate Text

(b) If the length of main required to provide service to each applicant or group of applicants exceeds 100 feet per applicant, such extension will be made only if the applicant(s) shall contract with the Company for such extension and deposit in a manner mutually agreed to in writing between the applicant(s) hereinafter called Depositor (s) and the Company, the total estimated cost of the extension less a credit equal to the amount produced by multiplying the estimated unit cost per foot of main by 100 and by then multiplying that result by the number of applicants.

(c) If within a ten (10) year period beginning with the date the main extension is completed, service is provided directly from said extension to any Premises which has not previously received water service from the Company, the Company will
(E) refund to the Depositor(s) an amount equal to the actual completed cost of 100 feet of main installed under the contract. In no event shall the aggregate refund made to any Depositor(s) exceed the amount of that Depositor's original deposit. No refunds shall be required to be made by the Company until the number of Customers actually connecting to the extension equals the number of applicants used in computing the deposit required for the extension.

(d) When more than one Depositor is involved, the amount of the advance deposit may be divided equally among the Depositors, unless otherwise agreed to by the Depositors.

(E) (e) Should the actual cost of the extension be less than the estimated cost, the Company will refund the difference as soon as the actual cost has been ascertained. Should the
(E) actual cost of the extension exceed the estimated cost, the Company may require the original Depositor(s) to pay for the additional cost The final cost of the extension shall be reflected in a supplemental memorandum to the original extension and deposit agreement.

23.5 For the purposes of main extensions Rules 23.6 and 23. 7 and all agreements entered into by the company for the extension of water mains in accordance with this Rule 23.5, the following definitions shall apply:

(E) Eliminate Text

(a) Bona Fide Prospective Customer - Any owner or lessee who is or will be the occupant of a developed Premises having a curb line abutting on that part of a street or public highway in which there is, or is to be, located a Distribution Main of the Company, and who shall have filed with the Company a signed application for permanent Water Service to begin immediately after installation of a Service Line to such Premises.

(b) Prior Main - A Distribution Main not a Branch Main installed under an Extension Deposit Agreement for the purpose of serving a new development having one or more Bona Fide Prospective Customers.

(c) Branch Main - A lateral Distribution Main installed under an Extension Deposit Agreement for the purpose of serving one or more Bona Fide Prospective Customers whose Premises are located in an area not contiguous to a street in which water mains have been installed under unexpired prior Extension Deposit Agreements.

(d) Unit Cost Per Foot of Main -An amount, to be determined by the Company as soon as possible after installation of the requested main, consisting of the Company's average completed cost per foot of all mains installed pursuant to the specific Extension Deposit Agreement. For the purposes of determining the initial deposit to be made by the applicant(s), the Company will estimate the Unit Cost Per Foot of Main in accordance with Rule 23.3.

23.6 (a) The Company will extend existing Distribution Mains in dedicated public streets or highways where the ground surface has been conformed to the established grade or sub-grade of the street, a distance of one hundred (100) feet for each Bona Fide Prospective Customer making application for Water Service therefrom. Such extension will be made without cost to the applicant(s) for service, except for such connection charge, if any, as may be applicable to such customer.

(b) When an extension greater than one hundred (100) feet in length for each Bona Fide Prospective Customer is required or requested, such extension will be made, in dedicated public streets or highways where the ground surface has been conformed to the established grade or sub-grade of the street, under the terms of an Extension Deposit Agreement as hereinafter set forth:

(C) Change

(I) The applicant (hereinafter the Depositor) shall deposit with the Company an amount equal to (i) the estimated number of feet or pipe to be installed multiplied by the estimated Unit Cost Per Foot of Main, plus the estimated cost of other facilities (excluding fire hydrants, hydrant laterals, service lines and meters), which the Company shall have determined are necessary to (E) render adequate service, less (ii) a credit equal to the amount produced by multiplying the results of such computation by the number of Bona Fide Prospective Customers whose Premises abut said extension and will be directly connected thereto.

(I) Upon completion of the extension and compilation of actual costs, should the actual completed Unit Cost Per Foot of Main and/or the actual number of feet of pipe installed be more, or less, than the original estimate, the Depositor shall immediately deposit with the Company, or receive from the Company, an amount equal to the difference between the estimated footage multiplied by the estimated Unit Cost Per Foot of Main and the actual footage multiplied (E) by the completed Unit Cost Per Foot of Main.

(I) Deposits made pursuant to this rule shall be subject to refunds within the period of ten (10) years from the actual date of deposit as follows:

(i) For each additional bona fide Customer for whom a Service Line has been made to the extension in question, the Company shall refund to the Depositor an amount equal to the completed Unit Cost Per Foot (E) of Main used in calculating the final deposit multiplied by one hundred (100); and

(ii) If any Branch Mains are connected to the Prior Main within a period of five (5) years from the date said Prior Main was installed, the Company shall refund to the Depositor, or to the Depositor and all other parties who may have participated in the cost of the main in question, their proportionate share of the supplemental deposit required for such a Branch Main connection as provided in Rule 23.6 (b) IV hereof.

(E) Eliminate Text

(IV) When a Distribution Main is installed under an Extension Deposit Agreement and such main passes through undeveloped property where future Branch Mains may be connected thereto, the persons for whom such Branch Mains are installed within a period of five (5) years from the date the Prior Main was installed shall be required to share proratably in the cost of such Prior Main from its beginning point to the point of connection of the Branch Main. This shall be accomplished by requiring each person for whom such a Branch Main is to be installed to make a supplemental deposit with the Company in an amount equal to their proportionate share of the then un-refunded balance of the deposit which was established to secure the installation of such Prior Main to the point of connection of the Branch Main. Such supplemental deposit shall be paid over by the Company, promptly after receipt thereof, to the original Depositor and to all others who have made deposits on that portion of the Prior Main. The allocation thereof to such parties shall be in proportion to their respective percentage participations in the un-refunded balance of the deposit relating to the installation of the Prior Main to the point of connection of the Branch Main. No such supplemental deposit shall be required if a lateral main is being installed and connected to the Prior Main by the Company at its own expense, or by the Company at the request of an applicant for a main extension which does not require a deposit from such applicant.

23.7 (a) The Company will extend existing Distribution Mains in dedicated public streets or highways where the ground surface has been conformed to the established grade or sub-grade of the street, without cost to the applicant(s) if the estimated cost of the extension is not greater than forty *(*40) percent of the company's estimate of revenue to be received the first three (3) years from Bona Fide Prospective Customer(s).

(b) When an extension with an estimated cost greater than forty (40) percent of the Company's estimate of three (3) years' revenue from Bona Fide Prospective Customer(s) is required or requested, such extension will be made, in dedicated public streets or highways where the ground surface has been conformed to the established grade or sub-grade of the street, under the terms of an Extension Deposit Agreement as hereinafter set forth:

(C) Change

(E) (I) The Applicant (hereinafter the Depositor) shall deposit with the Company an amount equal to (i) the estimated cost of the extension, less (ii) a credit equal to forty (40) percent of the Company's estimate of three (3) years' revenue to be received from Bona Fide Prospective Customer(s) whose Premises abut said extension and will be directly connected thereto.

(II) Upon completion of the extension and compilation of actual costs of the extension, the Depositor(s) shall immediately deposit with the Company, or receive from the Company, if the cost is less than estimated, an amount equal to the difference between the estimated cost and the actual completed cost of the extension. (E)

(III) Deposits made pursuant to this rule shall be subject to refunds within the period of ten (10) years from the actual date of the deposit as follows:

(i) Upon completion of the first year's service to Bona Fide Prospective Customer(s) for whom credit was given in establishing the deposit, the Company will refund to the Depositor an amount equal to forty (40) percent of the difference between the first three (3) years' revenue originally estimated by it and the actual revenue received, provided the actual revenue is greater than the estimated revenue. If the actual revenue is less than the estimated revenue, the difference will be used as an off-set against revenues which would otherwise become the basis for refund pursuant to (ii) below.

(E) Eliminate Text

(ii) During the period of ten (10) years from the actual date of deposit, the Company shall at the end of each year refund to the Depositor an amount equal to forty (40) percent of the actual annual revenue received for water Service from Customers whose Service Line is directly connected to the main covered by the Extension Deposit Agreement. Such refunds shall be paid annually within forty-five (45) days of each contract year covering refunds owing from Water Service revenues received during the preceding contract year; provided, however. that the first three (3) years' revenue from Bona Fide Prospective Customer(s) for whom credit was given in establishing the deposit shall be excluded from refunds to be paid under this provision (ii).

(iii) If any Branch Ma\ns are connected to the Prior Main within a period of five (5) years from the date said Prior Mains was installed, the Company shall refund to the Depositor. or to the Depositor and all other parties who may have participated in the cost of the main in questions, their proportionate share of the supplemental deposit required for such a Branch Main connection as provided in Rule 23.7(b) IV hereof.

IV. When a Distribution Main is installed under an Extension Deposit Agreement and such main passes through undeveloped property where future Branch Mains may be connected thereto, the persons for whom such Branch Mains are installed within a period of five (5) years from the date the Prior Main was installed. shall be required to share proratably in the cost of such Prior Main from its beginning point to the point of connection of the Branch Main. This shall be accomplished by requiring each person for whom such a Branch Main is to be installed to make a supplemental deposit with the Company in an amount equal to their proportionate share of the then unrefunded balance of the deposit which was established to secure the installation of such Prior Main to the point of connection of the Branch Main. Such supplemental deposit shall be paid over by the Company, promptly

After receipt thereof, to the original Depositor and To all others who have made deposits on that portion of the Prior Main. The allocation thereof to such parties shall be in proportion to their respective percentage participations in the unrefunded balance of the deposit relating to the installation of the Prior Main to the point of connection of the Branch Main. No such supplemental deposit shall be required if a lateral main is being installed and connected to the Prior Main by the Company at its own expense, or by the company at the request of an applicant for a main extension which does not require a deposit from such applicant.

23.8 The aggregate refunds made by the Company under any Extension Deposit Agreement shall not exceed the total deposit made under such Agreement.

23.9 No interest will be paid by the Company on any main extension deposits or on any unrefunded balances.

23.10 All mains, Branch Mains and related facilities installed in accordance with this Rule 23 shall be and remain the sole property of the Company.

23.11 The Company shall have the right to further extend its mains from and beyond any main extension made under this Rule 23. The Depositor(s) shall not be entitled to any refund from Customers connected to further extensions from the original main extension except for the Branch Main provisions of Rules 23.6 and 23.7.

23.12 Before Distribution Mains will be installed in accordance with this Rule 23, the following conditions must specifically be met by the requesting party:

(a) The road surface shall be brought to the established subgrade, properly compacted; and
(b) The Applicant or depositor shall furnish the Company with a right-of-way agreement suitable to the Company if such main extension or any part is to be installed in other than dedicated public streets or highways .

23.13 Any main extension agreement made pursuant to this Rule 23 and the right to refund thereunder shall not be assigned by any depositor without the Prior written consent of the Company.

23.14 Special contracts, subject to the approval of the Tennessee Public Utility Commission, may be entered into by the Company and the party or parties requesting main extensions in those instances where:

(a) The prospects are that the patronage and demand will not be of such permancy as to warrant the capital expenditure involved, or

(b) There are industrial installations requiring extensive utility investment and the demand for Water Service is expected to be slight, irregular or of unknown quantity, or

(c) Where extensive plant additions are required before Customers can be attached and/or served, or

(d) Other abnormal or extraordinary circumstances are present.

24. PUBLIC FIRE HYDRANTS

24.1 Public Fire protection Service shall be provided to any Governmental Unit requesting same within the Company's Service area in accordance with the Company's tariff and the terms and conditions set forth in an agreement between the Company and the requesting party. Public Fire hydrants shall only be installed on Company-owned mains six inches (6") or larger in internal diameter.

24.2 The use of Fire hydrants shall be restricted to the taking of water for the extinguishing of Fires and at such times, is under the control of authorized representatives of the Fire Department. Water shall not be taken from any fire hydrant for construction purposes, sprinkling streets, flushing trenches, sewers, or gutters or for any other use. unless specifically authorized in writing by the Company.

24.3 Any expense for repairs or damage caused by persons operating Fire hydrants, shall be paid for by such persons.

25. INTERRUPTIONS IN OR CURTAILMENT OF WATER SUPPLY

25.1 Interruptions in Water Supply

The Company reserves the right at any time to shut off the water in the Distribution Mains in case of accident or emergency, or for the purpose of making connections, extensions, improvements. alterations, repairs, changes, or for other proper business or utility reasons, and may restrict the use of water to reserve a sufficient supply in its reservoirs for public fire Service or other emergencies whenever the public welfare may so require in accordance with Rule 25.2.

25.2 Curtailment of Service and/or Usage

(a) When, in the judgment of the Company, sufficient supplies of water are not available to meet existing and anticipated demands or to preserve and replenish water storage in amounts sufficient to provide fire protection, the Company shall have the right to restrict, limit, curtail or interrupt Water Service to any Customer or Customers. The Company shall not be liable for any damage by reason of any such restriction, limitation, curtailment or interruption.

(b) During any period of Company imposed restricting or curtailing Water Service, the Company shall not supply new service or additional service to any Customer, except for residential Premises occupied for which application for service has previously been made.

(c) When feasible, Prior to the application of this rule, the Company shall use its best efforts to inform the public of the emergency nature of its water supply situation and request voluntary curtailment of water usage by all Customers. If, in the judgment of the Company, such voluntary curtailment is not sufficient to protect the health and safety of its Customers or to preserve and replenish its reservoir storage for Fire protection, it shall proceed under the provisions of paragraph (d) of this rule.

(d) The Company shall endeavor to maintain a supply of water to provide for the sanitary and health requirements of its residential and human needs Customers (hospitals, medical centers, nursing homes, and apartments) and its fire protection service. The Company shall first order curtailment of usage by all Customers for sprinkling, decorative fountains, swimming pools and other similar nonessential usage. Thereafter, the Company shall curtail or limit on a pro rata basis water usage to all Customers whose average daily volume of water purchased during the preceding calendar year exceeded 100,000 gallons for any billing month during such period; provided, the Company reserves the right to order temporary, limitation or interruption of water usage for any Customer without regard to any Priority of Service when in its judgment such temporary, limitation or interruption is necessary to forestall injury to life or property. If any Customer fails to comply with any mandatory restriction, limitation or interruption of Service imposed under this paragraph (d), the Company may discontinue service to such Customer.

(e) Company notice to Customers may be given by written notice or it may be given orally by any authorized agent of the Company. The notice shall be considered given when actually communicated in the case of oral notice or deposited in the United States Mail, if written.

26. RESPONSIBILITY OF COMPANY

26.1 The Company will undertake to use reasonable care and diligence to prevent and avoid interruptions and fluctuations in Water Service and to maintain reasonable pressure on the distribution system, but it cannot and does not guarantee to furnish at all times any given quantity for Fire or general purposes or that interruptions or fluctuations in Service will not occur. In the event there occurs any excess or deficiency in the pressure, volume or supply of water for any cause whatsoever, other than willful default or neglect on the part of the Company, the Company shall not in any way or under any circumstances be held liable or responsible to any person, firm, corporation or Governmental unit for any resulting loss or damage.

26.2 Unless due to willful default or neglect on the part of the Company, the Company shall not be liable for any damages resulting from the breaking of mains or Service Pipes, interruption of the supply of water or cutting off water for necessary repairs or maintenance, or from any other act, omission or event.

26.3 The Company shall not be considered an insurer of property or persons. or to have undertaken to extinguish Fire or to protect any persons or property against loss or damage by Fire, or otherwise. The Company agrees only to furnish and provide such supply of water as shall then be available.

27. OWNERSHIP OF PROPERTY

27.1 Unless otherwise agreed to, all pipe. fittings, equipment, meters or other fixtures installed at the expense of the Company shall at all times be and remain the property of the Company and may at any time during reasonable hours be inspected by the Company and/or removed by it for repairs or replacements, or upon the Discontinuance of Service.

28. GENERAL

28.1 No electric wires shall be grounded on the mains of the Company or on any Service Pipes or pipes or fixtures of any kind which have a metallic connection with the mains of the Company. The Company assumes no responsibility for continuity of electrical grounding systems.

APPLICATION FOR PRIVATE FIRE PROTECTION SERVICE

This Application made in triplicate this _____ day of _____ 19____, by _____ (a corporation
(APPLICANT)
of the State of _____ hereinafter called the "Applicant", to the Tennessee-American Water Company (a corporation of the State of Tennessee), doing business in the City of Chattanooga hereinafter called the "water Company."

The Applicant, upon the terms and conditions hereinafter set forth, hereby applies to the Water Company for private Fire protection service consisting of the right to connect a _____ inch Service pipe to the street main of the Water Company on _____ Street. between _____ Street and _____ Street in the City of _____ and attach to said Service pipe the following fixtures and openings:

_____

_____

_____

All of which fixtures and openings to be located within or upon the premises of the applicant abutting the street on which the said main of the Water Company is located.

In consideration for which privilege, the Applicant agrees to be bound by all the terms and conditions of this application and to pay the Water Company for private Fire protection Service at the schedule of rates in effect from time to time during the rendition of such Service.

The further terms and conditions upon which this application may be accepted by the Water Company are as follows:

FIRST: That the application and the acceptance thereof by the Water Company is subject to the Prior approval of the fire department having jurisdiction of the premises to be served.

SECOND: That the entire private Fire protection service system on Applicant's premises shall be subject to the inspection, test and approval of the Water Company, and the Water Company by its representatives, shall have the right to enter the premises of the Applicant at any reasonable time for the purpose of making such reasonable inspections as it may deem necessary, and to insure compliance with the terms and conditions of this application

THIRD: That all pipes and appurtenances shall be constructed and maintained in good condition by and at the expense of the Applicant.

FOURTH: That a fire line meter or detector device approved by both the Water Company and the Fire underwriters, will be required on the service at a location approved by the Water Company. Such meter or device shall be installed and maintained by and at the cost and expense of the Applicant, but subject to the inspection and approval of the Water Company. The by-pass meter only, used with the detector device, shall be furnished. installed and maintained by the Water Company at its cost and expense.

FIFTH: That a gate valve with post indicator controlling the entire supply shall be placed at the curb or property line of the street in which the main is located or at such other point as may be approved by the Water Company, and shall be furnished, installed and maintained by and at the expense of the Applicant, and unless otherwise approved by the Water Company, said valve shall be installed in a valve pit or vault which shall also be furnished, installed and maintained by and at the expense of the Applicant.

SIXTH: That all hydrants and other fixtures connected to the private fire protection Service system shall be kept closed and sealed, and not opened or used except during times of Fire or testing. Upon extinguishment of each Fire or following each test, the Applicant shall immediately close such fixtures and notify the Water Company so that they may be sealed. Whenever a private Fire protection service system is to be tested, the Applicant shall notify the Water Company at least two (2) business days in advance of such proposed test, requesting approval of the method, day and hour on which it is to be made.

SEVENTH: That no anti-freeze or any other substance, not specifically approved by the Environmental Protection Agency as non-detrimental to the public water supply, shall be introduced into sprinkling systems or into any pipe, fixture, appurtenance or other portion of the Applicant's private fire protection Service system.

EIGHTH: That the Applicant understands and agrees that the extent of the rights of the Applicant under this application is to receive, but only at times of Fire on said premises, such supply of water as shall then be available and no other or greater quantity. The Applicant further acknowledges and agrees the Water Company shall not be considered in any way or manner an insurer of property or persons, or to have undertaken to extinguish Fire or to protect any persons or property against loss or damage by fire, or otherwise, and the Water Company shall be free and exempt from any and all claims for damages on account of any injury to property or persons

by reason of Fire, water, failure to supply water or pressure, or for any other cause whatsoever.

NINTH: That this application does not contemplate uses of fixtures other than those herein stated. Any waste of water or use of water through this connection for purposes other than testing or the extinguishment of fire, shall be deemed a violation of the terms and conditions of the Application and of the rules, regulations and conditions of Service of the Water Company.

TENTH: That if private Fire hydrants are included as part of this Application, they shall be painted any color other than that adopted by the Water Company for public Fire hydrants.

ELEVENTH: That the Applicant shall furnish, attach and make a part hereof, three (3) complete sets of drawings showing the pipes, pumps, valves, hydrants, sprinkler systems, hose outlets and connections, standpipes, tanks and other openings and appurtenances contemplated in this application. Such drawings, which shall be stamped “Approved” by the Insurance Services Office or other comparable agency approved by the Water Company, must also show all other water supply systems and pipe lines and appurtenances which are proposed or which may exist on the premises to be served.

TWELFTH: That no pipe, fixtures or appurtenances connected with the private Fire protection Service served by this application shall be connected with any pipe, fixtures. or appurtenances supplied with water from any other source, unless specifically approved in writing by the Company.

THIRTEENTH: That the Applicant agrees to obtain in advance the approval of the Water Company for any change, alteration, addition or deduction contemplated in the pipes, fixtures, openings and appurtenances and uses herein specified. Notwithstanding the approval of the Water Company, Applicant agrees that, except for those facilities which the Water Company has specifically agreed to provide and maintain, Applicant is and will be solely responsible for the design, adequacy, function and maintenance of its private fire protection Service system referred to in this application.

FOURTEENTH: That the Water Company has the right to discontinue or disconnect the Service pipe herein applied for, and to terminate service under this application, after due written notice to the Applicant, for failure to pay any bill when due, for leakage within Applicant's system, for violation of any of the terms and conditions of this Application, or for any violation of Hs rules, regulations and conditions of Service; and the Water Company also has the right to shut off all or any part of its facilities and discontinue the service without notice when deemed necessary by the Water Company (1) if a

condition dangerous or hazardous to life. physical safety or property exists, (2) under order by any court, the Public Utility Commission or other duly authorized public authority, (3) if fraudulent or unauthorized use of water by Applicant is detected, or H the Water Company's regulating or measuring equipment has been tampered with by Applicant.

FIFTEENTH: That upon acceptance of this Application by the Water Company and the completion of the installation of the service pipe applied for, this Application shall be in full force and effect as a contract and shall continue as such until cancelled by written notice given thirty (30) days in advance by the Applicant to the Water Company, except as otherwise provided in numbered paragraph (14) above.

SIXTEENTH: The acceptance of this Application by the Water Company must be executed by its Manager and President or Vice Pres\dent before same becomes effective.

IN WITNESS WHEREOF, the Applicant has executed this Application as the day and year first above written.

WITNESS:

(APPLICANT)

APPROVED this ___ day of --------· 19_ __
WITNESS:

(CHIEF Of FIRE DEPARTMENT)
IN WITNESS WHEREOF, the Company hereby accepts the foregoing Application this ____ day of _____, 19_ __

ECONOMIC DEVELOPMENT RIDER
RIDER EDR

Purpose

The purpose of this Economic Development Rider is to encourage industrial and commercial development in Tennessee.

Availability

Water service under this rider is only available in conjunction with local, regional, and state governmental economic development activities where incentives have been offered and accepted by a customer who is requesting service, in conjunction with the location of new or expanding facilities, in the Company's service areas.

Water service under this rider is only available to customers otherwise qualified for service under the following Company's service classifications:

- Industrial
- Commercial

Water service under this rider is not available in conjunction with service provided pursuant to any other special contract agreements.

Applicability

This Rider is applicable to a new customer, or the additional separately-metered facilities of an existing customer, who will be served under one or more of the above service classifications and who meet the following criteria:

1) The annual load factor of the new customer or additional facilities is reasonably projected to equal or exceed fifty-five percent (55%) during the entire term of application of this rider. The projected annual customer load factor shall pe determined using the following relationship: Projected Annual Water Consumption, Expressed as MGD, divided by Maximum Summer Monthly Billing Demand, Expressed as MGD.

2) The average annual billing demand on the new customer or additional facilities is projected to be at least 0.5% of the total Company consumption during each contract year under this rider.

ECONOMIC DEVELOPMENT RIDER
RIDER EDR (Continued)

3) The customer's new or additional facilities must create new permanent jobs within the facilities qualifying for this rider. The number of jobs created must be 0.1 % of the total population of the service area.

Requests for service under this Rider must be submitted prior to the customer having committed to moving into or expanding within the Company's service territory and shall be accompanied by sufficiently detailed information to enable the Company to determine whether the new customer or additional facilities meet the above criteria.

Services under this Rider shall be evidenced by a contract between the customer and the Company in the general form as that contained in the following sheets, which shall be filed within ten days of execution with the Tennessee Public Utility Commission ("TRA") for information purposes.

Customer must notify Company in writing of the date at which customer would like the provisions of this Rider to commence. Such commencement date must be within twelve (12) months of the execution of the contract.

This Rider shall only be available if adequate capacity is available to meet the additional load throughout the year.

Incentive Provisions

Amount of Discount

Subject to the provisions below, the discount during the first contract year shall be thirty percent (30%); during the second contract year, twenty-five percent (25%); during the third contract year, twenty percent (20%); during the fourth contract year, fifteen percent (15%); and during the fifth contract year, ten percent (10%). After the end of the fifth contract year, no other discount pursuant to this Rider shall be applied to the customer's bill and the applicability of this Rider and its associated contract to the particular facilities shall cease.

Calculation

At the conclusion of the first contract year (i.e., 12 full monthly billing periods after the effective data of the contract), the Company shall review customers annual load factor and calculate an average monthly billing demand. If the customer has demonstrated at least a fifty-five percent (55%) annual load factor and at least an annual consumption level of 0.5% of total consumption for the Company, then a bill credit shall be issued to apply the thirty percent (30%) discount for the first contract year, as set out below.

ECONOMIC DEVELOPMENT RIDER
RIDER EDR (Continued)

Calculation Continued:

The same review shall be made at the end of each succeeding year during the five-year period and the applicable discount amount applied as a credit for that year if the criteria were met.

If the customer fails to meet the criteria for a particular year, the applicable discount for that one year shall be forfeited by the customer but the contract shall remain in effect and the customer shall remain eligible for the discounts that would be applicable during the remainder of the five-year period.

If the customer fails to meet the criteria in both the first and the second year, or in any two successive years during the five-year period, service to the customer under this Rider shall terminate and the contract for service under the Rider shall be void.

Application of the Discount:

Since the discount is to be calculated at the end of the year after determination that all criteria have been met, the customer will have been billed for the otherwise applicable rate schedule and been charged for the appropriate taxes (e.g., sales and other gross receipts or franchise taxes). To afford the customer the full benefit of the discount (e.g., thirty percent (30%) for the first year) to the amount the customer paid for water service pursuant to the otherwise applicable rate schedule for the previous twelve billing periods, not including taxes. The discount will be given to the customer by that amount being applied as a credit on the next bill, prior to the calculation of taxes. No discount will be applied to items on the bill that are otherwise required to be charged to a customer by statute or rule of the TRA.

Revenue Determination:

The pre-tax revenues under this Rider shall be determined by reducing otherwise applicable charges, associated with the rate schedules. The discount, where applicable, will be determined based on service rendered to customer during the Company's designated and applicable billing periods of each contract year and shall be as follows:

	Discount
First Contract Year	30%
Second Contract Year	25%
Third Contract Year	20%
Fourth Contract Year	15%
Fifth Contract Year	10%

After the conclusion of the fifth contract year, these discounts shall cease. All other billing, operational and related provisions of the aforementioned shall remain in effect.

ECONOMIC DEVELOPMENT RIDER
RIDER EDR (Continued)

Form of Contract

This Agreement is entered into as of this _____ day of _____ , _____ by and between Tennessee-American Water Company and _____ (Customer).

WITNESSETH:

Whereas, Company has on file with the State of Tennessee Public Utility Commission, a tariff providing for an Economic Development Rider (Rider), and;

Whereas, Customer is a new customer, or has acquired additional separately metered facilities within the Company's service territory; and;

Whereas, Customer has furnished sufficient information to the Company to demonstrate that its new facilities or additional separately metered facilities (Facilities) satisfied the Availability and Applicability provisions of the Rider, and;

Whereas, Customer wishes to take water service from the Company, and the Company agrees to furnish water service to the Customer under this Rider and pursuant to all other applicable tariffs of the Company;

Now, therefore, the Company and Customer agree as follows:

1. Service to the Customer's Facilities shall be pursuant to the Rider, all other applicable tariffs, and the Company's General Rules and Regulations applying to water service, as may be in effect from time to time and approved by the TRA.

2. Customer acknowledges that this Agreement is not assignable voluntarily by Customer, but shall nevertheless inure to the benefit of and be binding upon the Customer's successors by operation of law, so long as the successor continues to meet the criteria of the Rider.

3. Customer will furnish additional information, as requested by the Company, to assure the continued eligibility for service under the Rider.

ECONOMIC DEVELOPMENT RIDER
RIDER EDR (Continued)

Customer acknowledges that all information provided to the Company for the purpose of determining whether the Customer is eligible for service under the Rider shall be retained by the Company and shall be subject to inspection and disclosure under Chapters 386 and 393, RSMO 1986, as amended from time to time. Should the customer designate any of such information proprietary or confidential, Company shall notify customer of any request for inspection or disclosure, and shall use good faith efforts to secure an agreement or TRA order protecting the proprietary or confidential nature of such information.

5. This Agreement shall be governed in all respects by the laws of the State of Tennessee (regardless of conflict of law provisions), and by the orders, rules and regulations of the TRA as they may exist from time to time. Nothing contained herein shall be construed as divesting, or attempting to divest, the TRA of any right, jurisdiction, power or authority vested in it by law.

In witness whereof, the parties have signed this Agreement as of the date first above written.

Tennessee-American Water Company

By: _____

_____
Customer

By: _____

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Nicholas Furia

Question:

1-193. Provide the actual balance of short-term debt used by TAWC for each month (or most frequently available) from January 1, 2016, to the most currently available in Excel format.

Response:

Please refer to TAW_R_CADDR1_193_062524_Attachment for the actual short-term debt balance by month from January 2016 through May 2024.

Tennessee American Water Company
TAW_R_CADDR1_193_062524_Attachment

	Short-term Debt Balance								
	2016	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
JANYTD	16,694,396	3,039,500	3,285,981	4,367,237	13,054,814	33,969,301	19,744,472	12,248,274	6,202,194
FEBYTD	19,695,676	4,775,043	3,921,402	8,672,665	16,968,502	37,543,570	2,053,371	16,157,548	9,252,134
MARYTD	21,681,894	9,598,865	8,614,283	11,136,472	18,580,961	39,192,947	4,458,143	8,596,473	13,803,557
APRYTD	21,314,730	8,758,047	9,950,404	12,189,583	14,954,781	38,934,515	5,386,562	8,938,128	13,195,264
MAYYTD	22,253,219	3,503,908	7,790,983	6,346,412	15,775,151	21,236,917	(871,624)	7,821,309	0
JUNYTD	23,587,304	3,770,047	7,523,138	9,226,784	30,549,331	22,195,112	1,951,192	11,315,320	
JULYTD	23,356,085	3,546,581	9,835,112	8,495,553	21,328,773	22,135,981	3,528,178	12,399,640	
AUGYTD	20,612,568	1,978,403	3,289,225	7,444,391	21,746,823	22,209,930	2,190,663	(2,686,681)	
SEPYTD	22,148,221	3,768,615	6,063,885	11,044,401	26,831,276	25,601,569	6,733,582	1,432,222	
OCTYTD	20,113,143	1,741,605	5,616,794	9,278,779	27,751,820	12,403,615	6,534,255	717,401	
NOVYTD	10,176,509	244,380	4,476,123	8,664,725	28,124,996	13,156,328	5,822,000	1,738,517	
DECYTD	3,342,451	3,045,743	4,555,920	11,969,263	32,348,814	18,102,422	11,956,299	8,268,132	

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Dominic DeGrazia

Question:

1-194. Provide the total actual balance of CWIP broken down into CWIP earning AFUDC and CWIP not earning AFUDC for TAWC for each month (or most frequently available) from January 1, 2016, to the most currently available.

Response:

The Company objects to this request on the grounds that it is overly broad and unduly burdensome in that providing the requested information based on the time period in question is unreasonable and unjustifiable due to the time and resources it would take to undertake such an effort. Subject to and without waiving these objections, TAWC responds as follows: Please see TAW_R_CADDR1_194_062524_Attachment.

Tennessee American Water Company **TAW_R_CADDR1_194_062524_Attachment**
CWIP, earning and non-earning AFUDC
Year End Balance 2016-2018 & Monthly Balances
January 2019 - December 2023

	Earning AFUDC	Non-AFUDC eligible	Total CWIP
December 2016	$1,499,833	$747,282	2,247,114
December 2017	2,943,291	1,065,832	4,009,123
December 2018	6,998,332	4,538,055	11,536,387
January 2019	7,309,304	5,589,664	12,898,968
February	7,389,644	5,596,392	12,986,037
March	8,266,185	5,494,694	13,760,879
April	8,206,479	4,278,986	12,485,465
May	8,298,652	4,619,273	12,917,926
June	9,557,029	4,777,001	14,334,030
July	6,627,944	4,721,470	11,349,415
August	7,529,265	4,486,199	12,015,464
September	8,856,556	3,039,140	11,895,696
October	8,876,124	3,354,017	12,230,141
November	10,106,999	2,817,832	12,924,831
December	3,125,070	1,302,493	4,427,563
January 2020	3,289,699	1,399,020	4,688,719
February	3,478,651	1,631,822	5,110,473
March	4,517,862	1,410,617	5,928,480
April	6,111,474	1,319,821	7,431,295
May	5,212,276	2,119,167	7,331,443
June	6,251,739	2,766,330	9,018,069
July	6,051,008	2,186,674	8,237,683
August	5,879,181	2,278,037	8,157,218
September	5,849,806	572,491	6,422,296
October	6,596,082	379,925	6,976,007
November	6,384,428	450,516	6,834,945
December	3,510,664	1,450,858	4,961,522

Tennessee American Water Company **TAW_R_CADDR1_194_062524_Attachment**
CWIP, earning and non-earning AFUDC
Year End Balance 2016-2018 & Monthly Balances
January 2019 - December 2023

	Earning AFUDC	Non-AFUDC eligible	Total CWIP
January 2021	3,374,736	2,006,633	5,381,369
February	3,690,381	2,514,235	6,204,616
March	3,271,718	1,497,439	4,769,157
April	4,035,271	1,482,871	5,518,143
May	4,925,666	1,897,889	6,823,555
June	5,243,846	1,387,552	6,631,398
July	5,996,897	1,773,335	7,770,232
August	6,681,405	2,357,636	9,039,041
September	7,735,135	2,452,261	10,187,396
October	7,676,882	1,882,730	9,559,612
November	4,330,727	1,794,302	6,125,028
December	2,154,829	1,989,490	4,144,320
January 2022	2,157,525	2,307,680	4,465,205
February	2,075,862	2,255,388	4,331,250
March	3,066,117	1,765,217	4,831,335
April	4,591,525	1,857,169	6,448,694
May	5,597,015	1,913,425	7,510,440
June	5,937,634	2,427,675	8,365,309
July	5,301,529	2,764,704	8,066,233
August	5,916,498	3,162,142	9,078,641
September	7,240,381	3,478,175	10,718,556
October	8,005,791	3,566,650	11,572,441
November	8,580,838	3,029,870	11,610,708
December	4,585,801	890,756	5,476,557
January 2023	5,352,394	1,372,494	6,724,887
February	6,074,961	1,209,632	7,284,593
March	6,889,532	1,091,806	7,981,338
April	7,207,275	966,908	8,174,184
May	7,748,596	1,097,327	8,845,923
June	7,594,703	1,405,654	9,000,357
July	8,196,947	1,593,099	9,790,046
August	9,083,219	2,082,375	11,165,594
September	10,883,074	1,986,044	12,869,119
October	13,168,877	2,113,453	15,282,330
November	15,694,634	2,195,214	17,889,848
December	4,405,533	837,189	5,242,722

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-195. Provide the monthly (or most frequently available) balance sheet and income statements for TAWC for each year from January 1, 2016, to the most currently available in Excel format.

Response:

Please see TAW_R_CADDR1_195_062524_Attachment and TAW_R_CADDR1_195_062524_Attachment2.

Tennessee American Water Company
2024 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	Total
40111000	Residential Sales Billed	($1,896,948)	($1,718,935)	($1,616,063)	($1,719,809)	($6,951,756)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0
40111200	Residential Sales Billed DSIC	(662,699)	(624,406)	(587,364)	(624,892)	(2,499,361)
40112000	Residential Sales Unbilled	109,268	(30,154)	(115,930)	39,727	2,911
[-] AW01100	Water revenues - residential	(2,450,379)	(2,373,495)	(2,319,357)	(2,304,974)	(9,448,205)
40121000	Commercial Sales Billed	(1,392,456)	(1,246,696)	(1,241,880)	(1,306,788)	(5,187,819)
40121200	Commercial Sales Billed DSIC	(483,389)	(452,696)	(451,376)	(474,918)	(1,862,379)
40122000	Commercial Sales Unbilled	130,449	(111,861)	(47,831)	10,198	(19,045)
[-] AW01101	Water revenues - commercial	(1,745,396)	(1,811,253)	(1,741,087)	(1,771,508)	(7,069,243)
40131000	Industrial Sales Billed	(345,898)	(323,622)	(383,052)	(304,822)	(1,357,395)
40131200	Industrial Sales Billed DSIC	(119,646)	(117,475)	(139,048)	(110,651)	(486,820)
40132000	Industiral Sales Unbilled	101,946	(84,599)	25,779	(29,567)	13,559
[-] AW01102	Water revenues - industrial	(363,599)	(525,696)	(496,321)	(445,040)	(1,830,656)
40141000	Public Fire Billed	0	2	0	0	2
[-] AW01103	Water revenues - public fire	0	2	0	0	2
40145000	Private Fire Billed	(221,512)	(240,684)	(239,874)	(227,947)	(930,018)
40145200	Private Fire Billed DSIC	(82,257)	(83,622)	(90,709)	(82,723)	(339,311)
40146000	Private Fire Unbilled	2,119	(1,971)	2,743	(528)	2,363
[-] AW01104	Water revenues - private fire	(301,650)	(326,277)	(327,841)	(311,199)	(1,266,967)
40151000	Public Authority Billed	(250,566)	(247,667)	(267,559)	(256,583)	(1,022,375)
40151200	Public Authority Billed DSIC	(86,808)	(89,869)	(97,124)	(93,140)	(366,941)
40152000	Public Authority Unbilled	95,400	(27,846)	(7,050)	(2,500)	58,004
[-] AW01105	Water revenues - public authority	(241,974)	(365,382)	(371,733)	(352,223)	(1,331,312)
40161000	Sales for Resale Billed	(115,790)	(108,745)	(107,628)	(90,190)	(422,353)
40161200	Sales for Resale Billed DSIC	(40,143)	(39,473)	(39,069)	(32,739)	(151,424)
40162000	Sales for Resale Unbilled	43,141	150	(36,290)	24,573	31,573
[-] AW01106	Water revenues - sales for resale	(112,792)	(148,068)	(182,987)	(98,356)	(542,204)
40189900	Other Water Revenue	188,109	133,400	158,897	136,239	616,645
[-] AW01107	Water revenues - other	188,109	133,400	158,897	136,239	616,645
[-] AW0196	Water revenues	(5,027,681)	(5,416,769)	(5,280,429)	(5,147,061)	(20,871,940)
40310100	Other Revenue - Late Payment Charge	(40,029)	(30,676)	(33,858)	(31,278)	(135,840)
40310200	Other Revenue - Rent	(18,341)	(18,341)	(18,341)	(18,341)	(73,365)
40310400	Other Revenue - NSF Check Charge	(3,260)	(3,740)	(2,840)	(2,640)	(12,480)
40310500	Other Revenue - Application/Initiation Fee	(16,410)	(18,810)	(19,500)	(27,870)	(82,590)

Tennessee American Water Company
2024 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	Total
40310600	Other Revenue - Usage Data	(1,510)	(1,555)	(1,515)	(1,560)	(6,140)
40310700	Other Revenue - Reconnection Fee	(27,780)	(20,025)	(25,255)	(22,155)	(95,215)
[-] AW0198	Other revenues	(107,330)	(93,147)	(101,309)	(103,844)	(405,630)
[-] AW0195	Operating revenues	(5,135,012)	(5,509,916)	(5,381,737)	(5,250,906)	(21,277,570)
51010000	Purchased Water	8,894	9,670	7,528	8,567	34,660
[-] AW01155	Purchased water	8,894	9,670	7,528	8,567	34,660
51510000	Purchased Power - Natural Account	0	0	0	0	0
51510011	Purchased Power - Source of Supply	362	1,812	1,710	1,531	5,416
51510012	Purchased Power - Pumping	206,386	257,629	215,347	198,562	877,925
51510013	Purchased Power - Water Treatment	7,695	10,461	8,302	5,668	32,125
51510014	Purchased Power - Transmission & Distribution	3,771	2,861	4,787	3,251	14,669
51510016	Purchased Power - Admin & General	(153,605)	(65,092)	(187,696)	(139,465)	(545,857)
51520000	Fuel for Power Production	0	0	0	0	0
[-] AW01154	Fuel and power	64,609	207,671	42,451	69,546	384,278
51800000	Chemicals	221,820	199,434	184,064	173,708	779,026
[-] AW01156	Chemicals	221,820	199,434	184,064	173,708	779,026
51110000	Waste Disposal	23,418	73,346	91,695	43,160	231,619
[-] AW01157	Waste disposal	23,418	73,346	91,695	43,160	231,619
[-] AW01126	Production costs	318,742	490,121	325,738	294,981	1,429,582
50100000	Labor Natural Account	292,654	207,386	234,231	239,502	973,773
50100001	Labor Expense Accrual	30,695	(7,867)	28,676	14,639	66,143
50101100	Labor Oper Source of Supply	0	0	0	308	308
50101200	Labor Oper Pumping	97,388	102,628	114,324	92,545	406,884
50101300	Labor Oper Water Treatment	20,188	16,855	23,437	22,538	83,019
50101400	Labor Oper Transmission & Distribution	47	(47)	577	50	627
50101420	Labor Oper Trans & Distr - Meter	66,715	83,943	68,496	71,910	291,065
50101510	Labor Oper Customer Acctg - Meter Read	31,513	25,369	23,914	29,080	109,876
50101600	Labor Oper Admin & General	91,929	93,843	81,444	76,458	343,674
50102200	Labor Maint Pumping	1,077	2,390	(584)	0	2,883
50102300	Labor Maint Water Treatment	2,188	3,880	(1,664)	0	4,403
50102400	Labor Maint Transmission & Distribution	16,649	12,874	12,160	15,146	56,830
50102420	Labor Maint Transmssn & Distr - Mains	20,929	25,494	21,046	25,609	93,078
50102430	Labor Maint Transmssn & Distr - Service	9,186	12,878	18,075	23,127	63,267
50102440	Labor Maint Transmssn & Distr - Hydrants	8,466	20,059	16,906	15,381	60,812

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	Total
50102600	Labor Maint Admin & General	0	0	0	592	592
50109900	Labor Capitalized Credits	(222,429)	(179,737)	(204,428)	(200,407)	(807,002)
50110000	Labor Non-scheduled Overtime - Natural Account	35,634	29,973	31,934	27,637	125,178
50111200	Labor Oper Non-scheduled Overtime- P	14,492	8,656	9,651	6,465	39,264
50111300	Labor Oper Non-scheduled Overtime- WT	3,422	2,487	3,003	2,016	10,928
50111400	Labor Oper Non-scheduled Overtime- TD	59	0	0	0	59
50111420	Labor Oper Non-scheduled Overtime- TD Meter	2,859	3,553	7,125	8,616	22,153
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	171	0	1,181	97	1,448
50111600	Labor Oper Non-scheduled Overtime- AG	3,817	3,439	4,977	749	12,982
50112200	Labor Maint Non-scheduled Overtime- P	216	0	0	0	216
50112300	Labor Maint Non-scheduled Overtime- WT	54	368	0	0	422
50112400	Labor Maint Non-scheduled Overtime- TD	3,087	1,814	1,331	1,013	7,244
50112420	Labor Maint Non-scheduled Overtime- TD Mains	1,526	3,426	3,097	4,082	12,131
50112430	Labor Maint Non-scheduled Overtime- TD Service	634	1,135	3,341	4,865	9,975
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	36	2,759	4,498	2,134	9,427
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(35,634)	(29,973)	(31,513)	(26,431)	(123,551)
50120000	Labor Overtime - Natural Account	251	(142)	0	0	109
50121200	Labor Oper Scheduled Overtime-P	4,034	0	0	1,303	5,337
50121300	Labor Oper Scheduled Overtime-WT	2,813	0	0	882	3,696
50121420	Labor Oper Scheduled Overtime-TD Meter	0	0	0	0	0
50121600	Labor Oper Scheduled Overtime-AG	1,200	0	0	0	1,200
50122400	Labor Maint Scheduled Overtime-TD	251	0	0	0	251
50122440	Labor Maint Scheduled Overtime-TD Hydrant	118	(118)	0	436	436
50129900	Labor Scheduled Overtime- Capitalized Credits	(251)	142	0	0	(109)
50171000	Annual Performance Plan	51,837	51,837	51,837	51,837	207,350
50171100	Annual Performance Plan Cap Credits	(8,363)	(6,758)	(8,218)	(8,076)	(31,416)
50171800	Compensation Expense - RSU/PSU	0	0	31,262	0	31,262
50185000	Severance	0	0	0	0	0
[-] AW01158	Salaries and wages	549,457	492,547	550,119	504,104	2,096,226
50610000	Pension Expense	12,487	36,875	24,681	24,681	98,724
50610100	Pension Capitalized Credits	(3,926)	(3,416)	(8,187)	(7,871)	(23,401)
[-] AW01159	Pension expense	8,561	33,459	16,494	16,810	75,323
50510000	OPEB Expense	4,847	5,213	5,030	5,030	20,120
50510100	OPEB Capitalized Credits	(6,471)	(1,320)	(1,675)	(1,611)	(11,077)

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G/L Account	Account Name	January	February	March	April	Total
50550000	Group Insurance Expense	159,520	143,833	146,551	150,111	600,016
50550100	Group Insurance Capitalized Credits	(52,389)	(42,726)	(45,305)	(47,386)	(187,807)
50560000	Health Savings Account Expense	9,750	0	3,000	(1,500)	11,250
[-] AW01160	Group insurance expense	115,256	105,000	107,601	104,644	432,502
50421000	401k Expense	21,918	19,066	23,563	19,997	84,544
50421100	401k Expense Cap Credits	(7,406)	(6,190)	(8,399)	(6,465)	(28,460)
50422000	Defined Contribution Expense	30,583	27,453	28,558	27,966	114,559
50422100	Defined Contribution Plan Exp Cap Credits	(9,870)	(8,040)	(8,969)	(8,322)	(35,201)
50423000	Employee Stock Purchase Plan Expense	0	2,300	0	0	2,300
50426000	Retiree Medical Expense	2,691	2,504	(246)	2,678	7,627
50426100	Retiree Medical Expense Cap Credits	(782)	(606)	(741)	(702)	(2,832)
50450000	Other Welfare - Natural Account	0	0	0	0	0
50450012	Other Welfare - Pumping	2,750	1,042	2,000	2,018	7,810
50450014	Other Welfare - Transm & Distrib	0	750	750	750	2,250
50450015	Other Welfare - Customer Accounting	0	0	0	0	0
50450016	Other Welfare - Admin & General	3,506	2,063	1,296	1,600	8,464
50451000	Employee Awards	881	266	0	137	1,285
50452000	Employee Physical Exams	394	329	95	(229)	589
50454000	Safety Incentive Awards	0	0	0	0	0
50456000	Tuition Aid	0	0	0	0	0
50457000	Training	648	476	2,387	883	4,394
50458000	Referral Bonus	0	0	0	1,542	1,542
[-] AW01161	Other benefits	45,313	41,411	40,293	41,853	168,870
[-] AW01127	Employee-related costs	718,587	672,417	714,507	667,411	2,772,922
53401000	AWWSC Services - Labor OPEX	293,780	274,130	447,061	286,856	1,301,827
53401100	AWWSC Services - Pension OPEX	6,627	7,926	7,479	7,254	29,286
53401200	AWWSC Services - Group Insurance OPEX	45,221	35,957	35,510	37,114	153,801
53401300	AWWSC Services - Other Benefits OPEX	20,958	44,983	24,725	23,165	113,830
53401400	AWWSC Services - Contracted Services OPEX	35,614	56,557	60,343	46,185	198,699
53401500	AWWSC Services - Office Supplies OPEX	29,993	54,131	34,386	31,576	150,086
53401700	AWWSC Services - Rents OPEX	10,693	23,964	17,077	16,785	68,518
53401800	AWWSC Services Customer Accounting OPEX	89,002	75,968	81,381	76,861	323,212
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	23,178	18,077	22,245	23,816	87,315
53402100	AWWSC Services - Other O&M Expense OPEX	37,574	34,693	33,890	36,353	142,510

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G/L Account	Account Name	January	February	March	April	Total
53402200	AWWSC Services - Depr & Amort OPEX	43,605	37,066	36,340	37,502	154,513
53402300	AWWSC Services - General Taxes OPEX	30,135	37,339	11,897	20,057	99,428
53402400	AWWSC Services - Net Interest OPEX	1,726	676	3,518	3,737	9,657
53402600	AWWSC Services - Income Taxes OPEX	1,314	82	316	652	2,363
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0
[-] AW01185	Service Company Costs	669,419	701,548	816,167	647,911	2,835,045
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	10	1,489	971	0	2,471
53150014	Contract Svc-Other - Transmission & Distribution	14,629	29,287	1,274	34,327	79,517
53150016	Contract Svc-Other - Admin & General	17,899	15,253	10,568	5,135	48,854
53152000	Contract Svc-Lab Testing - Water Treatment	336	387	336	504	1,563
53154000	Contract Services - Audit Fees	0	13,387	10,121	0	23,508
53155000	Contract Services - Legal	18,027	11,573	54,361	(3,755)	80,206
[-] AW01162	Contracted services	50,902	71,376	77,631	36,210	236,119
52532000	Electricity - Natural Account	0	0	0	0	0
52532013	Electricity - Water Treatment	2,940	2,488	2,714	2,266	10,408
52532014	Electricity - Transmission & Distribution	1,049	1,156	1,311	1,074	4,590
52532016	Electricity - Admin & General	503	500	314	188	1,505
52546000	Grounds Keeping - Natural Account	0	0	0	0	0
52546016	Grounds Keeping - Admin & General	0	97	0	0	97
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	(11)	7	13	16	24
52548013	Heating Oil/Gas - Water Treatment	3,525	3,641	2,444	1,424	11,034

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G/L Account	Account Name	January	February	March	April	Total
52548014	Heating Oil/Gas - Transmission & Distribution	1,526	1,280	625	245	3,676
52548016	Heating Oil/Gas - Admin & General	26	(4)	15	12	49
52550000	Janitorial - Natural Account	0	0	0	0	0
52550012	Janitorial - Pumping	0	496	0	0	496
52550014	Janitorial - Transmission & Distribution	0	0	60	140	200
52550016	Janitorial - Admin & General	7,897	3,850	384	9,273	21,403
52571000	Security Service - Natural Account	0	0	0	0	0
52571011	Security Service - Source of Supply	4,001	3,880	6,634	3,880	18,395
52578000	Trash Removal - Natural Account	0	0	0	0	0
52578011	Trash Removal - Source of Supply	123	0	0	0	123
52578013	Trash Removal - Water Treatment	0	0	0	1,275	1,275
52578014	Trash Removal - Transmission & Distribution	64	0	0	623	688
52578016	Trash Removal - Admin & General	410	342	108	370	1,230
52583000	Water & WW - Natural Account	0	0	0	0	0
52583014	Water & WW - Transmission & Distribution	190	168	72	189	619
52583016	Water & WW - Admin & General	581	418	869	542	2,409
[-] AW01187	Building Maintenance and Services	22,825	18,318	15,562	21,516	78,221
52574000	Telephone - Natural Account	0	0	0	0	0
52574013	Telephone - Water Treatment	1,352	1,307	2,608	1,682	6,948
52574014	Telephone - Transmission & Distribution	889	860	1,715	1,107	4,571
52574016	Telephone - Admin & General	10,258	8,579	41,754	7,252	67,842
52574100	Cell Phone - Natural Account	0	0	0	0	0
52574111	Cell Phone - Source of Supply	41	34	38	37	150
52574114	Cell Phone - Transmission & Distribution	58	52	56	54	221
52574115	Cell Phone - Customer Accounting	53	50	58	51	212
52574116	Cell Phone - Admin & General	5,580	4,308	4,474	4,266	18,627
52574200	Data Lines - Admin & General	156	91	103	95	444
52574300	Wireless - Service First - Natural Account	0	0	0	0	0
52574316	Wireless - Service First - Admin & General	7,497	7,246	7,624	7,260	29,628
[-] AW01188	Telecommunication expenses	25,885	22,526	58,430	21,803	128,644
52562500	Overnight Shipping - Natural Account	0	0	0	0	0
52562513	Overnight Shipping - Water Treatment	55	(331)	381	(322)	(217)
52562516	Overnight Shipping - Admin & General	359	102	206	26	692
52566000	Postage - Natural Account	0	0	0	0	0

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G/L Account	Account Name	January	February	March	April	Total
52566016	Postage - Admin & General	0	698	275	1,139	2,113
52566700	Printing	0	0	0	766	766
[-] AW01189	Postage, printing and stationary	414	470	862	1,609	3,353
52510000	Bank Service Charges - Natural Account	0	0	0	0	0
52512500	Books & Publications	0	398	0	0	398
52526100	Credit Line Fees Interco	4,325	4,604	4,121	4,493	17,544
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	61	0	0	61
52562013	Office & Admin Supplies - Water Treatment	267	0	0	0	267
52562014	Office & Admin Supplies - Transmssn & Distr	260	808	480	24	1,572
52562016	Office & Admin Supplies - Admin & General	2,253	1,060	1,298	223	4,834
52571500	Software Licenses	2,746	3,454	2,746	2,746	11,693
52582000	Uniforms - Natural Account	0	0	0	0	0
52582012	Uniforms - Pumping	229	0	0	0	229
52582013	Uniforms - Water Treatment	0	161	0	0	161
52582014	Uniforms - Transmission & Distribution	5,041	4,645	5,584	488	15,758
52582016	Uniforms - Admin & General	180	3,594	511	2,064	6,350
52599800	PCard Undistributed	1,671	(3,152)	3,252	(2,896)	(1,125)
52801000	Capital Purchases Clearing	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	8	8
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0
[-] AW01163	Office supplies and services	16,973	15,633	17,993	7,151	57,750
52534000	Employee Expenses	2,229	7,581	(274)	6,315	15,851
52534200	Conferences & Registration	0	635	980	0	1,615
52535000	Meals Deductible	3,421	2,088	2,121	1,833	9,462
52535100	Meals Non-Deductible	57	29	0	50	136
52567000	Relocation Expenses	(12,020)	7,000	(8,098)	0	(13,118)
[-] AW01130	Employee related expense travel & entertainme	(6,313)	17,333	(5,271)	8,197	13,946
52000000	M & S (O&M) - Natural Account	204	0	123	2,299	2,626
52001100	M & S Oper - Source of Supply	0	0	0	138	138
52001200	M & S Oper - Pumping	2,589	1,924	(3,639)	1,259	2,133
52001300	M & S Oper - Water Treatment	5,663	(4,958)	0	0	705
52001400	M & S Oper - Transmission & Distribution	12,461	18,689	12,991	12,104	56,245
52001500	M & S Oper - Customer Accounting	19,280	(21,280)	0	148	(1,852)

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G/L Account	Account Name	January	February	March	April	Total
52001600	M & S Oper - Admin & General	24,575	2,865	869	6,640	34,949
52001601	Shipper's Edge Freight w/o Inventory	0	0	0	0	0
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0
52501200	Misc Oper - Pumping	0	0	3,812	0	3,812
52501300	Misc Oper - Water Treatment	0	0	0	0	0
52501400	Misc Oper - Transmission & Distribution	633	859	281	191	1,965
52501600	Misc Oper - Admin & General	19,430	(7,443)	11,972	(5,690)	18,270
52514700	Community Partnerships	1,250	5,020	0	12,250	18,520
52514901	Customer Education Communication - Reg	3,156	4,364	7,256	601	15,377
52514903	Customer Education Communication - Issues	2,994	291	0	0	3,284
52514905	Customer Education Communication - Printed	0	0	0	0	0
52515000	Community Relations - Events	0	0	319	0	319
52524000	Co Dues/Membership Deductible	4,765	(2,536)	6,347	1,061	9,637
52548100	Hiring Costs	0	0	0	548	548
52549000	Injuries and Damages	56,269	0	0	0	56,269
52554500	Lab Supplies	(2,265)	1,317	2,230	7,527	8,809
52568000	Research & Development	1,435	1,435	1,702	1,524	6,098
52579000	Trustee Fees	0	0	0	0	0
52585000	Discounts Available	(8,782)	(10,282)	(6,293)	(9,375)	(34,733)
52586000	PO Small Price Differences - within tolerance	33	47	2	(4)	77
[-] AW01166	Miscellaneous expenses	143,690	(9,689)	37,973	31,220	203,194
54110000	Rents-Real Property - Natural Account	0	0	0	0	0
54110016	Rents-Real Property - Admin & General	0	290	0	0	290
54140000	Rents-Equipment - Natural Account	0	0	0	0	0
54140014	Rents-Equipment - Transmission & Distribution	81	81	81	81	323
54140016	Rents-Equipment - Admin & General	0	0	0	17	17
[-] AW01165	Rents	81	371	81	98	630
55000000	Transportation (O&M) - Natural Account	7,754	0	(3,140)	2,085	6,700
55000014	Transportation Oper - Transmission & Distribution	0	2,066	3,271	1,196	6,534
55000016	Transportation Oper - Admin & General	0	212	110	732	1,053
55000022	Transportation Maint - Pumping	0	0	70	0	70
55000024	Transportation Maint - Transmission & Distribution	0	42	0	1,711	1,753
55000026	Transportation Maint - Admin & General	392	24	0	0	416
55000100	Transportation Capitalized Credits	(22,839)	(5,344)	(11,677)	(17,329)	(57,190)

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G/L Account	Account Name	January	February	March	April	Total
55010100	Transportation Lease Costs	5,295	23,877	19,322	8,618	57,111
55010200	Transportation Lease Fuel	17,423	21,779	20,319	20,375	79,897
55010300	Transportation Lease Maint	(3,584)	21,796	10,897	13,239	42,348
[-] AW01164	Transportation	4,440	64,451	39,172	30,628	138,692
[-] AW01128	Operating supplies and services	258,896	200,789	242,432	158,432	860,549
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	(21,793)	25,925	43,088	19,608	66,828
57010016	Uncollectible Accounts Exp - Admin & General	0	0	17,626	0	17,626
[-] AW01168	Uncollectible accounts expense	(21,793)	25,925	60,714	19,608	84,455
52510015	Bank Service Charges - Customer Accounting	7,258	6,737	7,360	7,586	28,941
52520000	Collection Agencies	0	(6)	(56)	0	(63)
[-] AW01170	Customer accounting, other	7,258	6,731	7,304	7,586	28,879
55110000	Insurance Vehicle	1,578	2,078	1,828	1,828	7,312
55710000	Insurance General Liabilty	68,860	55,172	61,996	62,876	248,905
55711000	Insurance Casualty Reserve	0	0	0	0	0
55720000	Insurance Workers Compensation	4,291	8,241	6,050	6,317	24,898
55720100	Insurance WC Capitalized Credits	(1,524)	(1,174)	(2,076)	(1,973)	(6,747)
55730000	Insurance Other	498	764	491	521	2,274
55740000	Insurance Property	21,247	25,948	23,598	23,598	94,391
[-] AW01171	Insurance other than group	94,950	91,029	91,887	93,167	371,033
62002100	M&S Maint - Source of Supply	0	38	0	0	38
62002200	M&S Maint - Pumping	3,725	23,018	802	746	28,292
62002300	M&S Maint - Water Treatment	1,925	10,127	10,365	(999)	21,417
62002400	M&S Maint - Transmission & Distribution	1,886	17,941	2,611	6,300	28,739
62002600	M&S Maint - Admin & General	8,302	231	326	1,416	10,275
62502100	Misc Maint - Source of Supply	0	0	0	0	0
62502200	Misc Maint - Pumping	0	0	564	0	564
62502300	Misc Maint - Water Treatment	0	2,120	21,342	2,415	25,877
62502600	Misc Maint - Admin & General	458	458	475	1,130	2,522
62520700	Misc Maint Paving/Backfill	(47,305)	178,751	13,946	0	145,392
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	3,485	1,597	6,464	1,445	12,991
63110026	Contract Svc-Eng Maint - Admin & General	0	0	0	3,500	3,500
63150022	Contract Svc-Other Maint - Pumping	351	14,763	11,580	0	26,694

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G/L Account	Account Name	January	February	March	April	Total
63150023	Contract Svc-Other Maint - Water Treatment	6,010	5,300	34,537	8,836	54,683
63150024	Contract Svc-Other Maint - Transmission & Distr	8,660	2,993	20,628	66,147	98,429
63150026	Contract Svc-Other Maint - Admin & General	1,301	1,668	14,953	1,092	19,014
[-] AW01129	Maintenance supplies and services	(11,202)	259,005	138,595	92,029	478,427
52801200	Capital Accrual Clearing	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0
88101000	Capital Movements - UP	627,173	1,458,139	3,755,218	10,672,386	16,512,916
88106000	Capital Movements - CCNC	6,560,968	(1,757,065)	(2,268,830)	(9,352,891)	(6,817,819)
88107000	Capital Movements - CWIP	(4,664,674)	386,913	1,197,387	171,483	(2,908,891)
88108020	Capital Movements - UP - A/D - Salvage	(66,511)	(200)	0	0	(66,711)
88252100	Capital Movements - ADV NT	(752,579)	0	(397,604)	35,547	(1,114,636)
88252170	Capital Movements - ADV NT WIP	579,205	125,523	257,502	(596,470)	365,760
88252200	Capital Movements - ADV Tax	82,552	79,769	0	0	162,322
88252270	Capital Movements - ADV Tax WIP	(82,552)	0	0	0	(82,552)
88257000	Capital Movements - Cost of Removal	912,775	176,539	381,570	131,506	1,602,390
88257100	Capital Movements - RWIP	(402,650)	(314,237)	41,921	248,607	(426,358)
88271100	Capital Movements - CIAC NT	(714,482)	(9,277)	(26,256)	(7,694)	(757,709)
88271170	Capital Movements - CIAC NT WIP	692,352	9,277	4,003	(55,818)	649,814
88271200	Capital Movements - CIAC Tax	(20,111)	681	0	0	(19,430)
88271270	Capital Movements - CIAC Tax WIP	681	0	(26,459)	(13,730)	(39,508)
88900000	Capital Movements - Settlement	(2,752,147)	(156,063)	(2,918,452)	(1,232,926)	(7,059,588)
[-] AW01174	Capital movements	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	2,034,858	2,447,565	2,397,344	1,981,125	8,860,892
68011000	Depreciation Exp - UPIS General	867,513	896,228	669,666	821,564	3,254,971
68011100	Depreciation Expense - Vehicles	142,336	140,947	141,081	143,569	567,932
68011110	Depreciation Expense -Capitalized Credits	(46,083)	(39,022)	(47,023)	(45,141)	(177,269)
68012000	Depreciation Exp - Amort CIAC Tax	(5,917)	(5,935)	(5,934)	(5,937)	(23,723)
68012500	Depreciation Exp - Amort CIAC Nontax	(19,513)	(20,172)	(20,187)	(20,221)	(80,092)
[-] AW01132	Depreciation	938,336	972,046	737,602	893,835	3,541,819
68258000	Amortization - Reg Asset	93	93	93	93	372
[-] AW01133	Amortization	93	93	93	93	372
68311000	Removal Costs - ARO/Net Neg Salvage	73,587	74,487	74,475	74,598	297,147
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(515)	(517)	(517)	(518)	(2,068)

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G/L Account	Account Name	January	February	March	April	Total
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,533)	(2,637)	(2,639)	(2,645)	(10,454)
[-] AW01134	Removal costs, net	70,538	71,333	71,318	71,435	284,624
[-] AW01112	Depreciation and amortization	1,008,967	1,043,472	809,013	965,363	3,826,816
68520000	Property Taxes	335,192	335,192	263,563	311,316	1,245,263
68532000	FUTA	3,488	810	147	26	4,471
68532100	FUTA Cap Credits	(1,140)	(204)	(48)	(22)	(1,415)
68533000	FICA	63,422	56,262	54,246	53,506	227,435
68533100	FICA Cap Credits	(20,083)	(16,549)	(26,561)	(16,004)	(79,197)
68535000	SUTA	1,022	198	41	7	1,268
68535100	SUTA Cap Credits	(333)	(49)	(14)	(6)	(402)
68543000	Other Taxes and Licenses	70,000	70,000	70,000	70,000	280,000
68544000	Gross Receipts Tax	85,296	85,296	85,296	85,296	341,185
68545000	Utility Reg Assessment	20,288	20,288	20,288	27,324	88,187
[-] AW01113	General taxes	557,151	551,245	466,956	531,443	2,106,794
[-] AW01108	Operating expenses, net	3,600,976	4,042,282	3,673,313	3,477,931	14,794,502
[-] AW01184	Operating Income (loss)	(1,534,036)	(1,467,634)	(1,708,425)	(1,772,975)	(6,483,069)
81810000	Interest Income	138,257	0	0	0	138,257
81815100	Interest Income - STD Intercompany	(148,882)	4,053	0	0	(144,829)
[-] AW01139	Interest income	(10,625)	4,053	0	0	(6,572)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	148,960
81015000	Interest Long Term Debt Intercompany	383,688	383,689	348,397	348,397	1,464,171
81016000	Interest expense-LTD debt discount amort inside	1,593	1,593	1,238	1,238	5,662
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	9,344
[-] AW01135	Interest on long-term debt	424,858	424,858	389,210	389,210	1,628,136
81315000	Interest Short Term Debt Intercompany	36,759	27,364	89,455	62,181	215,759
[-] AW01136	Interest on short-term debt	36,759	27,364	89,455	62,181	215,759
[-] AW01116	Interest, net	450,992	456,275	478,665	451,391	1,837,324
71810000	Other Non-service Pension Benefit Cost	41,538	73,500	20,140	57,302	192,480
71820000	Other Non-service PBOP Benefit Cost	(71,472)	(87,262)	(79,367)	(79,367)	(317,468)
[-] AW0118	Nonoperating benefit costs, net	(29,934)	(13,762)	(59,227)	(22,065)	(124,988)
70510000	AFUDC - Equity	(17,128)	(10,709)	(13,986)	(15,842)	(57,664)
[-] AW01117	Allowance for funds used during construction	(17,128)	(10,709)	(13,986)	(15,842)	(57,664)
85000000	AFUDC Debt	(18,909)	(11,823)	(141,182)	(59,404)	(231,318)
[-] AW01118	Allowance for borrowed funds used during cons	(18,909)	(11,823)	(141,182)	(59,404)	(231,318)

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G/L Account	Account Name	January	February	March	April	Total
82010000	Amortize Debt Disc & Exp	188	182	200	188	757
82015000	Amortize Debt Disc & Exp Intercompany	12,740	12,380	12,767	12,038	49,925
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,790	1,790	1,790	1,790	7,159
[-] AW01119	Amortization of debt expense	14,718	14,352	14,757	14,016	57,842
71511000	M&J Revenues	(6,229)	(4,280)	(12,590)	(2,278)	(25,377)
71521000	M&J Expenses	5,438	1,642	5,733	10,050	22,863
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0
72803100	Property Sale Receipt Clearing	0	0	0	0	0
[-] AW01142	Other miscellaneous income	(791)	(2,638)	(6,857)	7,772	(2,514)
[-] AW01140	Other income	(791)	(2,638)	(6,857)	7,772	(2,514)
75820000	Other Income Deductions	3,500	0	0	0	3,500
75840000	Lobbying Expenses	689	18,876	256	0	19,821
[-] AW01145	Other miscellaneous deductions	4,189	18,876	256	0	23,321
[-] AW01143	Other deductions	4,189	18,876	256	0	23,321
[-] AW01120	Other, net	3,399	16,237	(6,601)	7,772	20,807
[-] AW01110	Other Income (Expenses)	403,137	450,570	272,426	375,868	1,502,001
[-] AW01182	Income (loss) before income taxes	(1,130,898)	(1,017,064)	(1,435,999)	(1,397,107)	(4,981,067)
69011000	FIT - Current	105,237	100,423	140,525	133,305	479,490
[-] AW01150	Current federal income taxes - operating	105,237	100,423	140,525	133,305	479,490
69021000	SIT - Current	31,338	30,144	39,280	40,418	141,181
[-] AW01151	Current state income taxes - operating	31,338	30,144	39,280	40,418	141,181
[-] AW01146	Current income taxes - operating	136,575	130,567	179,805	173,723	620,671
[-] AW01121	Current income taxes	136,575	130,567	179,805	173,723	620,671
69065000	Deferred FIT - Other	98,708	88,773	125,338	122,144	434,963
[-] AW01148	Deferred federal income tax expense	98,708	88,773	125,338	122,144	434,963
69073500	Deferred SIT - Other	44,023	39,591	55,899	52,769	192,282
[-] AW01149	Deferred state income tax expense	44,023	39,591	55,899	52,769	192,282
[-] AW01122	Deferred taxes	142,731	128,364	181,238	174,914	627,246
69523000	Investment Tax Credits Restored - 4%	(312)	(280)	(396)	(336)	(1,324)

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	Total
[-] AW01123	Amortization of investment tax credits	(312)	(280)	(396)	(336)	(1,324)
[-] AW01109	Provision for income taxes	278,994	258,651	360,647	348,301	1,246,593
[-] AW01181	Net income (loss)	(851,904)	(758,413)	(1,075,351)	(1,048,806)	(3,734,475)
[-] AW01180	Net Income Available to common stockholders	(851,904)	(758,413)	(1,075,351)	(1,048,806)	(3,734,475)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,940,950	0	1,940,950
[-] AW01125	Common Dividends	0	0	1,940,950	0	1,940,950
[-] AW0194	PROFIT & LOSS STATEMENT	(851,904)	(758,413)	865,599	(1,048,806)	(1,793,525)
Result		**(851,904)**	**(758,413)**	**865,599**	**(1,048,806)**	**(1,793,525)**

Tennessee American Water Company
2023 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,820,007)	($1,654,558)	($1,660,835)	($1,573,542)	($1,793,364)	($2,066,138)	($1,990,538)	($2,046,644)	($2,053,998)	($2,041,695)	($1,821,062)	($1,767,428)	($22,289,808)
40111200	Residential Sales Billed DSIC	(633,500)	(597,860)	(600,660)	(568,183)	(647,317)	(745,671)	(718,596)	(726,962)	(687,699)	(681,001)	(607,304)	(589,334)	(7,804,085)
40112000	Residential Sales Unbilled	(171,044)	82,917	(43,444)	(158,925)	(147,654)	10,475	152,890	31,003	13,815	(50,015)	(59,428)	41,168	(298,243)
[-] AW01100	Water revenues - residential	(2,624,551)	(2,169,501)	(2,304,939)	(2,300,649)	(2,588,335)	(2,801,335)	(2,556,244)	(2,742,602)	(2,727,882)	(2,772,711)	(2,487,794)	(2,315,594)	(30,392,137)
40121000	Commercial Sales Billed	(1,262,956)	(1,202,305)	(1,294,337)	(757,189)	(1,785,143)	(1,447,684)	(1,437,533)	(1,437,692)	(1,399,268)	(1,415,458)	(1,278,827)	(1,309,346)	(16,027,739)
40121200	Commercial Sales Billed DSIC	(436,665)	(434,667)	(467,994)	(306,906)	(610,691)	(522,348)	(518,796)	(513,511)	(468,549)	(471,685)	(426,221)	(436,206)	(5,614,239)
40122000	Commercial Sales Unbilled	(57,810)	(15,771)	(17,262)	(604,862)	459,501	22,875	41,973	44,708	23,376	32,950	(120,551)	15,235	(175,637)
[-] AW01101	Water revenues - commercial	(1,757,432)	(1,652,744)	(1,779,592)	(1,668,958)	(1,936,333)	(1,947,157)	(1,914,355)	(1,906,494)	(1,844,441)	(1,854,193)	(1,825,599)	(1,730,317)	(21,817,615)
40131000	Industrial Sales Billed	(489,618)	(344,213)	(329,010)	(396,456)	(317,673)	(352,975)	(369,666)	(354,087)	(357,514)	(344,254)	(317,997)	(328,867)	(4,302,330)
40131200	Industrial Sales Billed DSIC	(166,215)	(124,263)	(118,841)	(142,565)	(114,585)	(127,319)	(133,339)	(126,867)	(120,400)	(114,706)	(105,957)	(109,578)	(1,504,635)
40132000	Industiral Sales Unbilled	107,505	(60,889)	3,308	30,842	(15,882)	4,062	(3,007)	(10,658)	26,114	5,421	(7,026)	13,549	93,338
[-] AW01102	Water revenues - industrial	(548,329)	(529,365)	(444,544)	(508,179)	(448,141)	(476,231)	(506,012)	(491,612)	(451,800)	(453,539)	(430,980)	(424,896)	(5,713,627)
40145000	Private Fire Billed	(231,896)	(222,645)	(212,969)	(227,981)	(223,177)	(223,644)	(226,582)	(224,302)	(220,154)	(239,112)	(222,669)	(218,434)	(2,693,565)
40145200	Private Fire Billed DSIC	(85,956)	(74,856)	(81,563)	(80,785)	(84,776)	(79,885)	(82,593)	(82,899)	(77,427)	(85,460)	(72,654)	(73,569)	(962,423)
40146000	Private Fire Unbilled	(458)	1,359	(3,768)	6,797	(357)	(2,618)	3,674	(2,740)	(4,747)	4,792	1,382	(1,302)	2,016
[-] AW01104	Water revenues - private fire	(318,309)	(296,142)	(298,300)	(301,969)	(308,311)	(306,146)	(305,501)	(309,941)	(302,328)	(319,779)	(293,941)	(293,305)	(3,653,973)
40151000	Public Authority Billed	(262,617)	(232,762)	(280,637)	(234,739)	(246,821)	(315,055)	(289,566)	(303,805)	(305,669)	(313,057)	(204,106)	(300,361)	(3,289,196)
40151200	Public Authority Billed DSIC	(90,331)	(83,824)	(101,336)	(84,707)	(89,030)	(113,137)	(104,480)	(108,338)	(102,468)	(104,343)	(68,023)	(100,080)	(1,150,096)
40152000	Public Authority Unbilled	(6,409)	(9,779)	(124)	(38,659)	(9,241)	15,810	14,570	(2,852)	(1,037)	12,543	(31,480)	(42,039)	(98,696)
[-] AW01105	Water revenues - public authority	(359,356)	(326,365)	(382,098)	(358,105)	(345,091)	(412,382)	(379,476)	(414,996)	(409,174)	(404,857)	(303,609)	(442,480)	(4,537,988)
40161000	Sales for Resale Billed	(187,341)	(69,057)	(100,980)	(50,754)	(104,961)	(140,244)	(93,175)	(65,619)	(143,884)	(102,715)	(61,001)	(89,090)	(1,208,820)
40161200	Sales for Resale Billed DSIC	(62,087)	(24,930)	(36,454)	(18,321)	(37,866)	(50,586)	(33,608)	(23,588)	(48,795)	(34,225)	(20,326)	(29,685)	(420,470)
40162000	Sales for Resale Unbilled	125,239	(33,737)	(28,432)	(32,695)	(2,670)	55,345	(5,364)	(54,071)	50,229	(362)	(32,518)	(5,396)	35,568
[-] AW01106	Water revenues - sales for resale	(124,190)	(127,723)	(165,865)	(101,770)	(145,497)	(135,485)	(132,147)	(143,278)	(142,449)	(137,301)	(113,846)	(124,171)	(1,593,722)
40189900	Other Water Revenue	255,097	155,842	161,584	127,520	223,596	190,795	214,857	184,971	187,454	215,953	161,904	633,330	2,712,902
[-] AW01107	Water revenues - other	255,097	155,842	161,584	127,520	223,596	190,795	214,857	184,971	187,454	215,953	161,904	633,330	2,712,902
[-] AW0196	Water revenues	(5,477,070)	(4,945,998)	(5,213,753)	(5,112,110)	(5,548,111)	(5,887,942)	(5,578,879)	(5,823,954)	(5,690,620)	(5,726,428)	(5,293,864)	(4,697,432)	(64,996,160)
40211000	Domestic WW Service Billed	0	0	0	0	1	0	0	0	0	0	0	0	1
[-] AW0197	Sewer revenues	0	0	0	0	1	0	0	0	0	0	0	0	1
40310100	Other Revenue - Late Payment Charge	(46,091)	(30,270)	(25,665)	(30,346)	(35,306)	(31,799)	(36,787)	(26,967)	(27,193)	(32,682)	(28,504)	(31,041)	(382,652)
40310200	Other Revenue - Rent	(17,650)	(17,650)	(17,650)	(19,650)	(17,650)	(17,650)	(17,650)	(17,650)	(17,650)	(17,650)	(17,650)	(20,845)	(216,998)
40310400	Other Revenue - NSF Check Charge	(3,160)	(3,600)	(4,440)	(2,840)	(3,720)	(3,480)	(2,820)	(3,860)	(2,840)	(3,860)	(3,460)	(3,560)	(41,640)
40310500	Other Revenue - Application/Initiation Fee	(16,770)	(17,085)	(21,647)	(18,720)	(23,340)	(24,795)	(20,850)	(24,210)	(20,145)	(21,090)	(17,400)	(15,090)	(241,142)
40310600	Other Revenue - Usage Data	(1,541)	(1,413)	(1,466)	(1,497)	(1,416)	(1,541)	(1,499)	(1,490)	(1,502)	(1,579)	(1,490)	(1,540)	(17,975)
40310700	Other Revenue - Reconnection Fee	(27,750)	(5,715)	(36,810)	(7,785)	(25,170)	(7,965)	(26,492)	(32,865)	(31,110)	(39,420)	(26,460)	(7,050)	(274,592)
40319900	Other Revenue - Misc Service	0	(4,180)	0	0	0	0	0	0	0	0	0	0	(4,180)
40359900	Other Revenue WW - Misc Service	0	0	0	0	0	0	0	0	0	(1,036)	0	0	(1,036)
[-] AW0198	Other revenues	(112,962)	(79,913)	(107,679)	(80,839)	(106,603)	(87,229)	(106,098)	(107,042)	(100,441)	(117,317)	(94,965)	(79,127)	(1,180,215)
[-] AW0195	Operating revenues	(5,590,032)	(5,025,911)	(5,321,432)	(5,192,949)	(5,654,713)	(5,975,171)	(5,684,977)	(5,930,996)	(5,791,061)	(5,843,745)	(5,388,829)	(4,776,560)	(66,176,374)
51010000	Purchased Water	17,185	4,049	9,181	7,416	16,106	12,385	20,096	14,873	17,069	20,710	22,073	16,306	177,451
[-] AW01155	Purchased water	17,185	4,049	9,181	7,416	16,106	12,385	20,096	14,873	17,069	20,710	22,073	16,306	177,451
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	2,729	2,508	1,304	1,903	1,089	1,773	4,257	2,114	3,087	3,558	2,951	3,201	30,472
51510012	Purchased Power - Pumping	239,511	204,338	197,412	178,926	198,599	210,423	241,764	228,055	228,537	234,319	221,330	217,624	2,600,837
51510013	Purchased Power - Water Treatment	11,205	10,727	7,331	5,254	7,428	6,217	6,025	6,733	6,611	7,139	6,409	6,655	87,734
51510014	Purchased Power - Transmission & Distribution	996	3,766	3,347	4,429	3,591	3,933	3,263	4,761	4,778	4,476	4,051	2,251	43,642
51510016	Purchased Power - Admin & General	(292,014)	(85,180)	(133,913)	(153,945)	(130,951)	(168,544)	(136,866)	(167,790)	(140,912)	(126,868)	(223,101)	(132,937)	(1,893,020)
51520000	Fuel for Power Production	744	0	371	6	0	204	0	0	0	0	0	827	2,151
[-] AW01154	Fuel and power	(36,829)	136,158	75,852	36,572	79,756	54,006	118,442	73,874	102,101	122,623	11,640	97,621	871,816
51800000	Chemicals	194,082	171,393	208,283	180,992	192,694	222,003	232,021	231,873	217,123	290,472	179,801	184,550	2,505,288
[-] AW01156	Chemicals	194,082	171,393	208,283	180,992	192,694	222,003	232,021	231,873	217,123	290,472	179,801	184,550	2,505,288
51110000	Waste Disposal	42,827	69,598	84,708	57,524	122,543	42,676	37,952	14,558	15,675	60,387	54,011	86,220	688,679
[-] AW01157	Waste disposal	42,827	69,598	84,708	57,524	122,543	42,676	37,952	14,558	15,675	60,387	54,011	86,220	688,679
[-] AW01126	Production costs	217,266	381,199	378,024	282,504	411,100	331,070	408,511	335,178	351,968	494,192	267,526	384,697	4,243,234
50100000	Labor Natural Account	265,797	211,948	215,552	243,121	227,638	392,188	282,957	259,393	261,469	242,946	248,199	481,220	3,332,429
50100001	Labor Expense Accrual	18,393	(10,746)	39,529	17,373	32,413	(95,365)	8,531	50,739	28,329	7,698	12,587	(111,731)	(2,249)
50101200	Labor Oper Pumping	97,277	100,562	114,882	88,167	114,165	102,619	91,363	103,660	98,805	102,007	110,676	64,124	1,188,307
50101300	Labor Oper Water Treatment	13,418	20,000	20,671	18,908	21,992	16,245	16,481	18,361	17,598	16,720	19,323	16,774	216,492
50101420	Labor Oper Trans & Distr - Meter	49,156	54,123	64,960	46,352	68,213	62,611	62,852	69,441	68,948	66,927	68,288	52,739	734,610
50101510	Labor Oper Customer Acctg - Meter Read	26,573	27,147	27,349	26,183	31,604	25,976	28,106	38,982	30,466	34,561	31,781	26,580	355,308
50101600	Labor Oper Admin & General	78,799	78,943	84,051	66,951	101,292	73,989	70,516	92,895	46,759	83,997	80,690	70,895	929,777
50102100	Labor Maint Source of Supply	0	0	0	41	0	0	0	0	0	0	0	0	41
50102200	Labor Maint Pumping	(11)	1,228	726	279	140	0	1,049	1,255	541	45	3,001	1,071	9,325
50102300	Labor Maint Water Treatment	1,967	2,500	4,638	20	5,828	3,436	2,655	2,111	2,600	2,066	3,359	2,846	34,026
50102400	Labor Maint Transmission & Distribution	8,207	9,266	12,377	7,602	11,703	8,507	8,562	11,836	7,919	10,057	11,309	8,039	115,384
50102420	Labor Maint Transmssn & Distr - Mains	17,831	16,828	13,688	12,582	20,340	11,847	19,591	21,202	16,978	18,884	21,641	18,213	209,626
50102430	Labor Maint Transmssn & Distr - Service	19,921	16,605	25,792	21,469	14,009	21,161	16,222	14,970	14,558	18,809	21,820	5,233	210,568
50102440	Labor Maint Transmssn & Distr - Hydrants	15,378	10,317	13,707	9,975	17,933	12,930	13,325	15,021	16,786	17,594	15,888	6,140	164,994
50109900	Labor Capitalized Credits	(208,299)	(185,426)	(222,661)	(179,219)	(232,863)	(224,662)	(230,100)	(271,543)	(226,054)	(201,878)	(232,418)	(246,589)	(2,661,714)
50110000	Labor Non-scheduled Overtime - Natural Account	31,552	38,534	39,758	36,213	37,091	42,415	27,667	68,167	79,677	68,908	43,751	48,103	561,836

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50111200	Labor Oper Non-scheduled Overtime- P	7,756	5,363	6,660	6,327	7,154	8,236	12,215	6,035	7,178	7,161	9,084	15,207	98,376
50111300	Labor Oper Non-scheduled Overtime- WT	1,199	1,290	2,414	1,433	1,510	2,893	1,636	1,330	2,052	1,781	1,666	1,703	20,905
50111420	Labor Oper Non-scheduled Overtime- TD Meter	6,858	1,589	2,748	1,854	2,505	1,917	2,596	1,279	2,072	2,020	4,024	3,700	33,162
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	356	2,732	2,390	302	590	45	0	652	112	193	114	1,448	8,933
50111600	Labor Oper Non-scheduled Overtime- AG	2,165	1,151	3,084	1,273	5,334	2,605	1,606	837	467	173	218	8,828	27,740
50112200	Labor Maint Non-scheduled Overtime- P	0	0	0	0	13	0	26	0	52	0	0	0	92
50112300	Labor Maint Non-scheduled Overtime- WT	0	65	172	13	65	327	0	13	108	131	26	576	1,498
50112400	Labor Maint Non-scheduled Overtime- TD	944	1,418	1,412	1,168	1,094	1,399	1,312	1,451	1,334	1,773	963	3,670	17,939
50112420	Labor Maint Non-scheduled Overtime- TD Mains	3,682	1,032	425	0	639	1,415	486	2,108	380	1,602	1,335	1,775	14,879
50112430	Labor Maint Non-scheduled Overtime- TD Service	855	1,783	2,735	679	219	1,150	792	213	2,290	1,830	4,050	1,154	17,751
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	0	604	547	0	12	1,655	213	801	12	4,222	9,444	4,152	21,662
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(31,552)	(38,534)	(39,758)	(36,213)	(37,091)	(42,415)	(27,667)	(68,167)	(79,677)	(68,908)	(43,751)	(48,103)	(561,836)
50120000	Labor Overtime - Natural Account	967	0	0	0	0	55	0	0	0	0	0	362	1,383
50121200	Labor Oper Scheduled Overtime-P	2,624	0	0	1,266	0	1,303	1,303	0	1,303	0	0	5,430	13,229
50121300	Labor Oper Scheduled Overtime-WT	2,699	0	0	433	0	928	928	0	928	0	0	3,318	9,232
50121420	Labor Oper Scheduled Overtime-TD Meter	0	0	0	0	0	218	436	0	0	0	0	0	655
50121600	Labor Oper Scheduled Overtime-AG	795	0	0	424	0	164	0	0	436	0	0	2,728	4,546
50122400	Labor Maint Scheduled Overtime-TD	580	0	0	139	0	0	44	0	0	0	0	0	763
50122420	Labor Maint Scheduled Overtime-TD Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
50129900	Labor Scheduled Overtime- Capitalized Credits	(967)	0	0	0	0	(55)	0	0	0	0	0	(362)	(1,383)
50171000	Annual Performance Plan	44,290	44,290	47,363	45,315	45,314	45,315	45,315	45,314	45,315	45,315	45,314	59,682	558,141
50171100	Annual Performance Plan Cap Credits	(7,598)	(6,694)	(8,572)	(6,810)	(8,989)	(8,447)	(8,560)	(10,064)	(8,228)	(7,369)	(8,483)	(8,951)	(98,766)
50171800	Compensation Expense - RSU/PSU	0	0	21,412	0	0	29,366	0	0	51,351	0	0	29,872	132,001
[-] AW01158	Salaries and wages	471,609	407,920	498,051	433,620	489,867	501,966	452,457	478,292	492,863	479,266	483,903	529,847	5,719,662
50610000	Pension Expense	12,181	12,181	13,099	12,487	12,487	12,487	12,487	12,487	12,487	12,487	12,487	12,487	149,844
50610100	Pension Capitalized Credits	(4,524)	(4,031)	(5,038)	(4,093)	(5,237)	(5,049)	(4,820)	(6,347)	(5,595)	(4,928)	(4,999)	(5,340)	(60,002)
[-] AW01159	Pension expense	7,657	8,150	8,061	8,394	7,250	7,438	7,667	6,140	6,892	7,559	7,488	7,147	89,842
50510000	OPEB Expense	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	4,847	58,164
50510100	OPEB Capitalized Credits	(4,862)	(1,612)	(1,994)	(1,594)	(2,025)	(2,793)	(1,601)	(3,194)	(2,171)	(1,923)	(1,933)	(2,065)	(27,767)
50550000	Group Insurance Expense	149,433	132,297	152,557	138,161	156,168	150,508	145,455	158,182	140,833	143,044	149,135	6,611	1,622,383
50550100	Group Insurance Capitalized Credits	(53,068)	(50,219)	(57,387)	(50,514)	(59,736)	(55,636)	(54,563)	(64,943)	(60,552)	(53,416)	(56,908)	2,866	(614,075)
50560000	Health Savings Account Expense	8,179	0	0	0	0	844	(281)	750	0	0	0	0	9,492
[-] AW01160	Group insurance expense	104,529	85,313	98,022	90,900	99,255	97,770	93,856	95,642	82,958	92,553	95,140	12,258	1,048,197
50421000	401k Expense	18,807	16,948	22,509	17,824	19,948	20,747	20,036	21,710	19,293	19,849	20,617	20,526	238,814
50421100	401k Expense Cap Credits	(6,793)	(6,105)	(8,669)	(6,354)	(7,757)	(7,852)	(8,063)	(8,970)	(8,117)	(7,390)	(8,099)	(8,478)	(92,647)
50422000	Defined Contribution Expense	27,701	24,839	28,720	25,794	29,741	29,374	28,212	30,395	27,296	28,490	29,179	28,049	337,789
50422100	Defined Contribution Plan Exp Cap Credits	(9,389)	(8,567)	(10,386)	(9,079)	(10,800)	(10,670)	(10,453)	(11,969)	(10,862)	(10,347)	(10,482)	(10,168)	(123,172)
50423000	Employee Stock Purchase Plan Expense	0	2,055	0	0	2,558	0	0	2,998	0	0	2,549	1,150	11,311
50426000	Retiree Medical Expense	2,466	2,237	778	2,335	2,773	2,765	2,440	2,609	2,542	2,569	2,589	2,566	28,668
50426100	Retiree Medical Expense Cap Credits	(708)	(708)	(876)	(732)	(911)	(819)	(769)	(1,002)	(883)	(867)	(796)	(872)	(9,943)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	0	0	0	0	0	0	0	1,750	2,750	2,750	2,750	10,000
50450016	Other Welfare - Admin & General	1,330	1,803	1,521	1,389	1,631	1,839	1,458	1,352	1,217	17,118	1,354	9,415	41,424
50451000	Employee Awards	1,175	0	348	124	364	1,178	0	0	515	0	438	1,053	5,196
50452000	Employee Physical Exams	235	184	0	0	0	1,432	1,355	225	864	(6)	385	(130)	4,545
50456000	Tuition Aid	596	0	1,812	1,040	3,672	1,552	2,637	2,804	0	0	0	1,825	15,937
50457000	Training	419	2,675	529	3,729	4,059	820	3,239	2,133	2,324	4,247	726	626	25,528
50458000	Referral Bonus	0	0	0	0	0	0	0	0	1,421	0	0	0	1,421
[-] AW01161	Other benefits	35,840	35,361	36,285	36,072	45,277	40,368	40,092	42,283	37,361	56,412	41,209	48,312	494,871
[-] AW01127	Employee-related costs	619,635	536,743	640,419	568,986	641,649	647,542	594,072	622,357	620,074	635,789	627,741	597,564	7,352,572
53401000	AWWSC Services - Labor OPEX	255,710	238,804	355,160	258,669	286,602	416,657	277,877	281,706	449,955	262,801	280,057	356,899	3,720,898
53401100	AWWSC Services - Pension OPEX	6,101	7,852	7,198	6,981	7,091	7,034	7,497	7,185	7,191	6,751	6,720	6,795	84,395
53401200	AWWSC Services - Group Insurance OPEX	39,581	31,287	36,656	34,349	38,845	35,440	37,108	38,847	35,971	34,732	34,943	(8,009)	389,750
53401300	AWWSC Services - Other Benefits OPEX	20,783	18,459	23,016	16,692	23,958	17,471	16,831	24,395	19,456	17,334	26,424	21,457	246,277
53401400	AWWSC Services - Contracted Services OPEX	50,580	57,254	57,669	56,443	67,355	58,449	58,416	54,697	56,936	61,124	65,433	96,889	741,245
53401500	AWWSC Services - Office Supplies OPEX	30,583	32,572	26,297	25,488	33,314	39,294	32,353	30,125	32,607	38,156	35,439	49,648	405,876
53401700	AWWSC Services - Rents OPEX	11,180	10,316	10,960	8,249	9,863	10,212	10,039	10,783	10,788	11,304	10,467	11,325	125,486
53401800	AWWSC Services Customer Accounting OPEX	91,985	89,287	99,306	80,274	91,391	86,790	92,155	97,032	83,394	91,273	89,625	79,209	1,071,722
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	29,538	25,457	30,735	31,810	30,608	24,207	30,939	31,474	31,156	29,536	32,144	34,757	362,360
53402100	AWWSC Services - Other O&M Expense OPEX	29,747	31,761	32,059	32,174	31,747	30,712	28,373	31,798	28,863	37,944	31,445	39,848	386,471
53402200	AWWSC Services - Depr & Amort OPEX	29,452	28,886	39,614	28,610	32,260	35,368	32,010	28,298	30,280	26,055	38,029	31,675	380,539
53402300	AWWSC Services - General Taxes OPEX	28,642	57,159	12,298	19,060	22,055	15,257	18,893	19,182	17,288	17,968	16,704	15,592	260,099
53402400	AWWSC Services - Net Interest OPEX	(8,965)	(8,491)	(7,034)	1,597	(21,377)	(13,238)	(7,345)	(1,922)	(686)	4,009	(838)	29,386	(34,903)
53402600	AWWSC Services - Income Taxes OPEX	497	730	627	645	645	646	646	645	646	645	645	(12,617)	(5,599)
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	615,414	621,336	724,562	601,039	654,356	764,300	635,790	654,245	803,845	639,634	667,239	752,855	8,134,614
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110016	Contract Svc-Eng - Admin & General	0	0	0	0	0	0	5,925	2,196	1,476	449	0	0	10,046
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	426	296	728	923	748	2,564	300	0	4,067	1,650	296	2,073	14,070
53150013	Contract Svc-Other - Water Treatment	0	0	0	0	0	0	0	189	0	0	0	0	189
53150014	Contract Svc-Other - Transmission & Distribution	12,750	32,325	43,335	36,708	38,093	35,823	3,480	40,062	73,632	38,721	34,998	29,575	419,502
53150015	Contract Svc-Other - Customer Accounting	0	0	0	0	151	0	0	0	0	0	0	0	151
53150016	Contract Svc-Other - Admin & General	48,861	10,096	25,132	9,632	28,394	6,960	33,073	11,379	2,453	6,908	27,588	31,673	242,150
53152000	Contract Svc-Lab Testing - Water Treatment	336	168	336	336	504	504	336	389	336	168	336	245	3,994
53154000	Contract Services - Audit Fees	7,888	8,888	4,678	5,897	4,957	6,741	6,551	6,551	6,931	6,551	9,637	6,741	82,010
53155000	Contract Services - Legal	(27,426)	21,572	76,254	53,790	(85,735)	29,955	38,804	26,677	21,077	30,731	22,336	10,154	218,189
[-] AW01162	Contracted services	42,835	73,345	150,463	107,286	(12,889)	82,546	88,469	87,443	109,973	85,178	95,191	80,461	990,301
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	2,701	2,600	2,191	2,247	2,791	3,028	3,183	3,538	3,428	2,855	2,198	2,257	33,017
52532014	Electricity - Transmission & Distribution	1,098	926	826	977	1,198	2,160	2,072	2,673	2,281	1,585	603	898	17,297
52532016	Electricity - Admin & General	337	260	169	158	77	165	193	206	187	130	120	354	2,356
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546016	Grounds Keeping - Admin & General	0	0	251	5,103	11,082	17,105	16,041	16,551	11,431	7,756	15,377	677	101,374
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	6	9	14	8	13	11	7	12	8	17	5	31	141
52548013	Heating Oil/Gas - Water Treatment	4,977	4,001	1,651	2,098	960	47	565	726	822	3,422	2,061	2,966	24,294
52548014	Heating Oil/Gas - Transmission & Distribution	1,692	1,064	632	695	226	273	296	395	291	405	530	1,005	7,501
52548016	Heating Oil/Gas - Admin & General	8	10	17	6	20	7	8	8	14	7	23	(2)	127
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550012	Janitorial - Pumping	0	0	0	82	0	0	0	0	0	23	0	0	105
52550013	Janitorial - Water Treatment	0	47	0	0	0	0	0	0	0	0	0	0	47
52550014	Janitorial - Transmission & Distribution	0	0	0	31	39	109	16	0	17	0	0	0	213
52550016	Janitorial - Admin & General	0	0	186	14,047	3,991	99	7,687	3,433	367	6,954	409	13,040	50,212
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	3,519	3,519	6,402	6,278	3,788	3,788	3,788	3,788	3,788	3,788	4,396	3,788	50,627
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	103	103	103	103	103	107	107	107	0	0	0	494	1,329
52578014	Trash Removal - Transmission & Distribution	232	232	232	273	231	241	282	237	0	0	0	1,491	3,451
52578016	Trash Removal - Admin & General	358	588	363	669	476	375	375	418	0	105	735	1,205	5,666
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583014	Water & WW - Transmission & Distribution	(43)	239	275	239	189	138	192	172	184	187	180	295	2,246
52583016	Water & WW - Admin & General	471	474	712	1,078	420	669	577	447	633	490	702	655	7,328
[-] AW01187	Building Maintenance and Services	15,458	14,072	14,021	34,091	25,602	28,320	35,390	32,710	23,451	27,723	27,340	29,152	307,330
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574013	Telephone - Water Treatment	2,039	35	1,037	3,377	1,191	1,308	92	1,399	2,702	1,487	1,307	1,009	16,982
52574014	Telephone - Transmission & Distribution	1,341	23	682	2,222	783	861	60	920	1,778	978	860	1,014	11,523
52574016	Telephone - Admin & General	16,640	15,000	19,110	21,905	13,601	16,831	46,959	15,155	(22,631)	30,883	31,688	9,757	214,897
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	33	61	51	50	72	55	(62)	25	67	40	43	38	473
52574114	Cell Phone - Transmission & Distribution	3	194	(44)	76	111	85	(5)	62	45	57	60	53	697
52574115	Cell Phone - Customer Accounting	(1,728)	0	0	0	0	0	0	0	0	232	10	56	(1,430)
52574116	Cell Phone - Admin & General	(3,183)	6,013	5,114	1,090	3,356	5,990	1,345	3,274	5,648	3,162	3,726	3,885	39,420
52574200	Data Lines - Admin & General	94	277	256	206	200	215	(301)	75	513	70	72	72	1,749
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	0	0	205	2	39	46	(53)	0	0	0	0	0	238
52574316	Wireless - Service First - Admin & General	(2,847)	1,381	(26,875)	1,825	5,592	7,049	6,822	5,248	5,951	6,238	11,335	7,233	28,953
[-] AW01188	Telecommunication expenses	12,392	22,985	(464)	30,754	24,945	32,440	54,858	26,157	(5,927)	43,148	49,101	23,115	313,503
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	0	0	0	0	11	11	0	0	0	0	0	0	22
52562513	Overnight Shipping - Water Treatment	22	(22)	0	11	(0)	44	(30)	(11)	124	(124)	0	276	289
52562516	Overnight Shipping - Admin & General	783	603	440	391	440	750	1,361	628	259	1,179	419	404	7,657
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	0	33	10	0	109	27	0	40	120	17	132	9	495
52566700	Printing	3,442	0	460	0	0	160	0	0	45	642	0	0	4,748
[-] AW01189	Postage, printing and stationary	4,247	613	910	402	560	992	1,331	657	547	1,714	551	689	13,211
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	0	0	0	0	0	0	0	0	0	0	0
52512500	Books & Publications	0	0	0	0	0	0	5,500	0	0	0	0	0	5,500
52526100	Credit Line Fees Interco	3,753	3,718	4,671	3,837	4,154	3,842	6,236	4,426	4,466	4,646	4,536	3,270	51,555

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	0	0	78	115	0	23	7	0	0	34	0	258
52562013	Office & Admin Supplies - Water Treatment	185	0	0	0	0	61	0	0	0	0	0	0	246
52562014	Office & Admin Supplies - Transmssn & Distr	267	278	91	196	193	527	341	435	759	732	545	166	4,532
52562016	Office & Admin Supplies - Admin & General	822	1,654	3,462	2,079	(569)	293	2,520	721	1,535	1,712	952	9,365	24,547
52571500	Software Licenses	1,416	1,416	1,416	6,439	1,416	1,416	4,838	1,416	1,416	1,416	1,416	1,416	25,433
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	1,102	702	0	0	155	523	566	163	187	322	486	(17)	4,189
52582013	Uniforms - Water Treatment	154	64	0	0	0	163	0	0	0	0	0	165	546
52582014	Uniforms - Transmission & Distribution	944	2,019	455	1,201	1,259	(1,412)	730	1,516	2,088	1,711	387	517	11,413
52582015	Uniforms - Customer Accounting	200	0	37	200	200	0	0	131	0	752	0	321	1,841
52582016	Uniforms - Admin & General	2,747	2,431	3,429	2,073	1,938	820	2,823	1,189	2,457	2,663	4,355	1,460	28,385
52599800	PCard Undistributed	45	(17)	811	630	(1,391)	1,129	(582)	3,196	1,217	(4,872)	2,227	(1,005)	1,389
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801500	Dev Funded Const Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	11,635	12,264	14,371	16,735	7,470	7,361	22,996	13,199	14,125	9,082	14,938	15,657	159,833
52534000	Employee Expenses	(1,116)	4,601	9,273	(1,258)	7,271	3,850	5,107	6,770	6,447	3,611	2,905	5,211	52,672
52534200	Conferences & Registration	415	395	485	1,949	815	0	445	3,190	1,433	150	40	1,895	11,212
52535000	Meals Deductible	2,881	3,666	4,321	3,193	3,037	3,024	4,738	5,168	3,417	5,281	2,550	653	41,930
52535100	Meals Non-Deductible	0	0	0	6	0	0	0	0	0	0	57	0	63
52567000	Relocation Expenses	0	114	10,494	27	666	739	6,366	27,724	(11,769)	19,229	36,533	356	90,478
[-] AW01130	Employee related expense travel & entertainme	2,180	8,776	24,573	3,918	11,789	7,614	16,656	42,851	(472)	28,271	42,085	8,115	196,355
52000000	M & S (O&M) - Natural Account	0	0	0	0	1,667	0	0	0	47	0	333	366	2,413
52001100	M & S Oper - Source of Supply	0	0	47	51	0	0	0	724	1,354	0	115	0	2,291
52001200	M & S Oper - Pumping	322	(42)	1,263	80	39	0	28	(28)	477	124	(140)	2,937	5,061
52001300	M & S Oper - Water Treatment	6,812	4,509	5,501	7,814	5,521	5,521	5,521	7,343	6,388	5,638	5,595	5,692	71,855
52001400	M & S Oper - Transmission & Distribution	7,144	10,966	10,346	19,695	9,237	10,375	16,621	21,944	13,404	9,352	13,072	5,215	147,370
52001500	M & S Oper - Customer Accounting	0	0	0	844	608	600	0	0	0	35	0	2,000	4,087
52001600	M & S Oper - Admin & General	4,718	3,444	458	10,409	(241)	5,612	1,236	1,824	(440)	27,862	2,828	24,583	82,292
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	225	0	0	0	0	0	0	0	0	0	0	225
52501200	Misc Oper - Pumping	0	179	0	0	0	0	130	207	0	0	0	0	516
52501300	Misc Oper - Water Treatment	0	118	(118)	375	380	350	0	0	0	0	0	0	1,105
52501400	Misc Oper - Transmission & Distribution	215	225	562	632	923	659	304	1,826	(235)	1,089	677	15,275	22,152
52501600	Misc Oper - Admin & General	11,445	16,928	(5,816)	(10,222)	(1,058)	(588)	2,421	(1,345)	25,134	(5,463)	1,404	22,593	55,434
52514700	Community Partnerships	21,500	0	9,500	2,500	11,790	0	9,200	400	0	19,173	4,000	3,500	81,563
52514900	Customer Education	(4,820)	8,808	3,000	4,750	7,584	3,000	3,000	5,642	3,000	2,068	6,000	18,905	60,937
52514901	Customer Education Communication - Reg	1,949	0	5,305	999	2,899	2,598	590	1,599	2,099	601	3,097	601	22,337
52514903	Customer Education Communication - Issues	1,120	0	0	0	0	0	0	0	0	0	0	0	1,120
52514905	Customer Education Communication - Printed	0	0	0	0	608	0	0	370	0	0	0	0	978
52515001	Community Relations - Specialty	60	0	11	(42)	211	42	0	4,158	613	0	0	15,745	20,799
52522000	Community Relations	0	0	0	0	0	22	0	0	0	0	0	0	22
52524000	Co Dues/Membership Deductible	4,724	5,949	4,643	4,781	5,780	4,743	7,951	13,675	4,875	5,075	4,738	4,675	71,611
52549500	Inventory Physical Write-off Scrap	0	0	0	8,371	1,557	0	0	13,508	0	0	0	0	23,436
52554500	Lab Supplies	2,902	6,795	8,700	(4,220)	3,427	165	6,235	2,635	7,172	10,308	11,659	6,656	62,435
52564000	Penalties Nondeductible	0	0	12	0	0	0	0	0	0	0	0	41	53
52568000	Research & Development	1,419	1,419	1,419	1,419	1,452	1,435	1,435	1,435	1,435	1,435	1,435	1,435	17,177
52579000	Trustee Fees	125	0	0	0	315	1,185	0	0	443	17	298	125	2,507
52585000	Discounts Available	(4,464)	(8,868)	(10,059)	(8,623)	(10,659)	(9,922)	(9,872)	(13,161)	(5,444)	(17,022)	(5,036)	(21,695)	(124,825)
52586000	PO Small Price Differences - within tolerance	(2)	28	53	50	(0)	(53)	55	7	(6)	3	8	(47)	97
[-] AW01166	Miscellaneous expenses	55,171	50,683	34,829	39,663	42,039	25,745	44,856	62,764	60,316	60,297	50,082	108,603	635,049
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110016	Rents-Real Property - Admin & General	(76)	(73)	(75)	(77)	(59)	281	25	0	0	6,717	0	174	6,837
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140014	Rents-Equipment - Transmission & Distribution	81	81	81	81	81	81	81	81	81	81	81	704	1,592
[-] AW01165	Rents	5	8	6	4	22	362	106	81	81	6,797	81	878	8,429
55000000	Transportation (O&M) - Natural Account	31,736	88	177,390	212,637	0	(938)	67,584	65,605	529,106	87,475	220,820	70,382	1,461,886
55000012	Transportation Oper - Pumping	0	0	0	0	0	0	2,453	2,737	0	0	0	0	5,190
55000014	Transportation Oper - Transmission & Distribution	2,209	541	1,443	1,133	478	1,096	0	54,592	77	0	21	909	62,497
55000015	Transportation Oper - Customer Accounting	0	0	0	0	0	0	0	11,150	0	0	0	0	11,150
55000016	Transportation Oper - Admin & General	3,690	64	987	2,431	199	594	10	1,289	860	297	(236)	249	10,435
55000022	Transportation Maint - Pumping	0	0	24	0	0	0	0	0	0	0	0	0	24
55000024	Transportation Maint - Transmission & Distribution	166	0	0	0	0	0	0	0	0	236	0	0	401
55000026	Transportation Maint - Admin & General	0	161	0	28	356	204	0	114	88	61	38	28	1,078
55000100	Transportation Capitalized Credits	(48,521)	(13,772)	(188,097)	(223,861)	(15,738)	(14,262)	(84,236)	(88,909)	(550,171)	(106,078)	(242,610)	(91,243)	(1,667,498)
55010100	Transportation Lease Costs	9,773	(3,906)	5,186	(2,944)	(3,952)	2,302	4,318	4,641	(11,415)	(33,189)	43,889	19,054	33,757
55010200	Transportation Lease Fuel	21,046	25,699	19,956	23,676	20,526	21,273	20,745	7,220	27,232	27,842	19,477	19,158	253,850
55010300	Transportation Lease Maint	4,393	(12,080)	23,267	23,397	20,041	45,456	34,568	(26,319)	30,586	40,644	15,078	65,402	264,433

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
55010500	Transportation - Reimburse Non-AW Vehicle Use	0	178	0	0	0	0	42	910	0	152	0	0	1,281
[-] AW01164	Transportation	24,491	(3,028)	40,155	36,497	21,909	55,726	45,485	33,029	26,365	17,440	56,476	83,939	438,484
[-] AW01128	Operating supplies and services	168,413	179,717	278,864	269,349	121,446	241,105	310,146	298,892	228,458	279,651	335,845	350,610	3,062,496
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	(2,266)	37,364	28,720	31,694	72,077	46,218	76,307	49,825	50,653	(67,714)	31,081	47,032	400,990
57010016	Uncollectible Accounts Exp - Admin & General	0	0	4,260	0	0	(403)	0	0	(12,753)	0	0	(9,434)	(18,330)
[-] AW01168	Uncollectible accounts expense	(2,266)	37,364	32,980	31,694	72,077	45,815	76,307	49,825	37,900	(67,714)	31,081	37,598	382,661
52501500	Misc Oper - Customer Accounting	0	0	0	0	0	(24)	0	(251)	0	(35)	0	0	(310)
52510015	Bank Service Charges - Customer Accounting	6,868	7,237	7,320	6,655	6,995	7,721	7,167	6,770	11,093	6,695	3,909	7,640	86,070
52520000	Collection Agencies	(57)	(37)	(25)	(5)	(445)	(96)	(53)	0	(200)	0	(126)	(34)	(1,077)
[-] AW01170	Customer accounting, other	6,812	7,199	7,295	6,650	6,549	7,602	7,114	6,518	10,894	6,660	3,783	7,606	84,683
55110000	Insurance Vehicle	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	1,578	18,933
55710000	Insurance General Liabilty	69,360	69,864	69,640	69,195	68,787	68,983	68,997	69,869	69,230	68,860	69,174	68,983	830,941
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	117,011	117,011
55720000	Insurance Workers Compensation	4,767	4,291	4,614	4,291	4,470	4,703	4,291	4,471	4,493	4,434	4,573	4,461	53,861
55720100	Insurance WC Capitalized Credits	(385)	(1,590)	(1,863)	(1,486)	(1,890)	(1,817)	(1,753)	(2,274)	(2,018)	(1,760)	(1,795)	(1,918)	(20,549)
55730000	Insurance Other	771	771	845	1,204	776	776	776	776	3,386	498	992	498	12,066
55740000	Insurance Property	21,247	21,247	21,247	21,247	21,247	21,247	21,247	21,247	21,247	21,247	21,247	21,247	254,969
[-] AW01171	Insurance other than group	97,338	96,161	96,060	96,029	94,968	95,470	95,136	95,666	97,917	94,857	95,769	211,861	1,267,232
62002100	M&S Maint - Source of Supply	934	0	0	564	0	0	0	0	0	0	0	0	1,498
62002200	M&S Maint - Pumping	5,383	(9,015)	25,778	4,351	9,162	6,991	1,690	20,184	3,928	8,623	4,698	6,901	88,673
62002300	M&S Maint - Water Treatment	5,088	4,124	5,786	1,903	2,657	2,125	2,009	6,293	12,014	(199)	5,607	4,629	52,036
62002400	M&S Maint - Transmission & Distribution	7,055	8,115	15,134	6,865	7,221	7,947	2,216	17,152	60,914	7,315	12,436	29,844	182,214
62002600	M&S Maint - Admin & General	1,341	1,288	1,513	13	66	89	1,264	730	421	923	359	95	8,102
62502100	Misc Maint - Source of Supply	0	0	0	0	0	0	0	0	0	4,712	0	0	4,712
62502200	Misc Maint - Pumping	0	0	1,897	364	732	138	100	223	0	6,592	0	2,210	12,255
62502300	Misc Maint - Water Treatment	98	0	0	0	0	0	253	0	0	0	2,000	2,617	4,968
62502400	Misc Maint - Transmission & Distribution	525	(480)	0	0	0	14	11	1,151	0	254	(218)	43	1,300
62502440	Misc Maint - Transmission & Distribution - Hydrant	0	0	0	0	0	0	0	328	0	0	0	0	328
62502600	Misc Maint - Admin & General	458	458	458	10,184	458	1,541	884	458	458	550	458	458	16,824
62520700	Misc Maint Paving/Backfill	29,940	9,697	17,838	25,504	15,255	13,276	29,591	32,736	12,387	50,621	25,922	75,715	338,484
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	50	2,061	0	3,090	1,339	3,817	1,000	2,652	1,275	1,305	1,619	1,211	19,418
63110026	Contract Svc-Eng Maint - Admin & General	0	0	9,400	0	0	6,000	0	7,300	0	2,664	18,450	13,800	57,614
63150022	Contract Svc-Other Maint - Pumping	352	6,632	(7,780)	608	4,111	3,279	346	0	0	31,879	8,977	9,201	57,604
63150023	Contract Svc-Other Maint - Water Treatment	6,059	0	0	26,751	13,991	0	1,641	2,904	4,230	5,578	0	17,400	78,553
63150024	Contract Svc-Other Maint - Transmission & Distr	27,116	5,805	5,116	1,752	8,028	(23)	885	590	1,135	876	7,968	590	59,838
63150026	Contract Svc-Other Maint - Admin & General	1,497	1,480	1,845	375	3,274	765	1,769	827	412	10,793	30,944	181,249	235,232
[-] AW01129	Maintenance supplies and services	85,897	30,164	76,985	82,322	66,295	45,959	43,660	93,526	97,175	132,486	119,219	345,961	1,219,651
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	1,026,446	445,504	1,481,664	338,227	2,220,974	4,892,423	3,029,231	962,800	172,380	4,780,021	457,620	4,002,735	23,810,025
88106000	Capital Movements - CCNC	1,360,580	1,418,656	(447,510)	1,610,766	(727,571)	(1,814,761)	(81,616)	1,766,487	1,552,760	(2,922,108)	2,277,584	5,971,127	9,964,394
88107000	Capital Movements - CWIP	1,248,330	559,706	696,745	195,434	669,151	154,435	789,689	1,375,548	1,703,525	2,413,211	2,607,518	(7,395,288)	5,018,003
88108020	Capital Movements - UP - A/D - Salvage	0	0	0	0	0	0	(1,965)	0	0	(42,207)	(2,851)	(6,454)	(53,477)
88252100	Capital Movements - ADV NT	0	(345,830)	0	(307,659)	(63,795)	(330,642)	(49,862)	6,876	(32,936)	169,097	247,548	103,130	(604,074)
88252170	Capital Movements - ADV NT WIP	(705,254)	264,081	(26,957)	209,009	63,795	280,780	(11,081)	(23,818)	(291,829)	68,902	(758,826)	13,436	(917,763)
88252200	Capital Movements - ADV Tax	158,816	(166,284)	30,904	209,937	0	0	0	0	0	(23,001)	153,028	0	363,399
88252270	Capital Movements - ADV Tax WIP	(166,284)	197,188	179,033	(209,937)	0	0	0	49,695	80,332	(130,027)	39,247	43,305	82,552
88257000	Capital Movements - Cost of Removal	446,296	155,249	173,125	349,778	53,097	141,726	253,420	826,866	137,928	988,819	270,471	236,501	4,033,276
88257100	Capital Movements - RWIP	(217,428)	(25,880)	399,707	(174,611)	301,484	293,221	(42,864)	(297,481)	37,713	(647,786)	207,928	111,734	(54,264)
88271100	Capital Movements - CIAC NT	0	(139,905)	0	(44,258)	(5,181)	(17,527)	0	(7,494)	(561)	(7,368)	7,202	(103,130)	(318,222)
88271170	Capital Movements - CIAC NT WIP	(18,756)	(686,434)	(17,706)	51,808	5,181	10,033	(3,816)	126	(8,240)	7,368	0	0	(660,436)
88271200	Capital Movements - CIAC Tax	(13,402)	(2,066)	(16,746)	(12,964)	(8,515)	(11,566)	(10,577)	(14,153)	(10,706)	(3,403)	(21,702)	(2,794)	(128,593)
88271270	Capital Movements - CIAC Tax WIP	8,430	91,642	0	0	(2,800)	0	0	0	0	0	0	(681)	96,592
88900000	Capital Movements - Settlement	(3,127,774)	(1,765,626)	(2,452,258)	(2,215,530)	(2,505,819)	(3,598,122)	(3,870,559)	(4,645,451)	(3,340,366)	(4,651,518)	(5,484,767)	(2,973,620)	(40,631,412)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	1,808,508	1,889,884	2,235,190	1,938,572	2,068,441	2,178,863	2,170,736	2,156,208	2,248,229	2,215,556	2,148,202	2,688,752	25,747,143
68011000	Depreciation Exp - UPIS General	845,375	845,614	850,230	853,164	856,762	859,613	828,456	839,619	844,139	847,251	851,766	855,330	10,177,320
68011100	Depreciation Expense - Vehicles	119,749	120,781	121,013	119,585	120,556	120,556	122,672	123,656	124,611	130,436	132,183	134,502	1,490,299
68011110	Depreciation Expense -Capitalized Credits	(12,041)	(39,686)	(49,702)	(39,532)	(37,821)	(61,150)	(46,449)	(61,266)	(54,206)	(47,956)	(49,075)	(52,579)	(551,463)
68012000	Depreciation Exp - Amort CIAC Tax	(5,800)	(5,812)	(5,814)	(5,830)	(5,842)	(5,847)	(5,858)	(5,868)	(5,881)	(5,891)	(5,894)	(5,914)	(70,251)
68012500	Depreciation Exp - Amort CIAC Nontax	(19,225)	(19,225)	(19,351)	(19,351)	(19,391)	(19,397)	(19,413)	(19,413)	(19,419)	(19,420)	(19,426)	(19,420)	(232,451)
[-] AW01132	Depreciation	928,059	901,671	896,376	908,037	914,264	893,775	879,407	876,728	889,244	904,420	909,553	911,918	10,813,453
68258000	Amortization - Reg Asset	93	93	93	93	93	93	93	93	93	93	93	93	1,116
[-] AW01133	Amortization	93	93	93	93	93	93	93	93	93	93	93	93	1,116
68311000	Removal Costs - ARO/Net Neg Salvage	70,290	70,599	70,903	70,952	71,254	71,439	71,787	72,049	71,977	72,101	72,360	72,611	858,323
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(517)	(517)	(516)	(516)	(516)	(515)	(515)	(515)	(515)	(515)	(515)	(515)	(6,190)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,488)	(2,488)	(2,507)	(2,507)	(2,514)	(2,515)	(2,517)	(2,517)	(2,518)	(2,518)	(2,519)	(2,518)	(30,126)

Tennessee American Water Company
2023 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01134	Removal costs, net	67,286	67,595	67,879	67,928	68,224	68,410	68,754	69,017	68,943	69,067	69,326	69,578	822,007
[-] AW01112	Depreciation and amortization	995,437	969,358	964,348	976,058	982,582	962,277	948,254	945,838	958,280	973,581	978,971	981,589	11,636,575
68520000	Property Taxes	287,562	262,201	335,192	335,192	335,192	335,192	335,192	335,192	335,192	335,192	335,192	335,192	3,901,685
68532000	FUTA	3,323	823	0	27	98	143	58	22	34	10	0	33	4,571
68532100	FUTA Cap Credits	(1,111)	(259)	0	(8)	(6)	(44)	(45)	(9)	(10)	8	0	(33)	(1,518)
68533000	FICA	53,091	55,421	53,022	46,629	55,985	53,842	52,079	60,251	54,097	62,092	48,629	54,861	649,999
68533100	FICA Cap Credits	(17,842)	(19,405)	(26,583)	(15,039)	(19,316)	(19,332)	(18,334)	(24,931)	(21,908)	(18,123)	(18,268)	(19,539)	(238,621)
68535000	SUTA	978	199	0	9	149	51	159	6,989	218	(134)	0	9	8,627
68535100	SUTA Cap Credits	(327)	(61)	0	(2)	(12)	(3)	(145)	(3)	(110)	96	0	(9)	(576)
68543000	Other Taxes and Licenses	64,000	64,000	64,000	64,120	64,000	64,000	64,000	64,000	64,000	64,000	131,612	64,000	835,732
68544000	Gross Receipts Tax	79,024	79,024	79,024	79,024	79,024	79,024	79,024	91,568	85,296	85,296	85,296	85,296	985,923
68545000	Utility Reg Assessment	19,509	19,509	19,509	20,288	22,625	20,288	20,288	20,288	20,288	20,288	20,288	20,288	243,452
[-] AW01113	General taxes	488,208	461,452	524,165	530,240	537,738	533,160	532,276	553,367	537,096	548,725	602,749	540,098	6,389,275
[-] AW01108	Operating expenses, net	3,292,153	3,320,695	3,723,703	3,444,870	3,588,761	3,674,301	3,651,267	3,655,413	3,743,605	3,737,861	3,729,923	4,210,439	43,772,992
[-] AW01184	Operating Income (loss)	(2,297,878)	(1,705,216)	(1,597,728)	(1,748,078)	(2,065,952)	(2,300,870)	(2,033,711)	(2,275,583)	(2,047,455)	(2,105,884)	(1,658,906)	(566,120)	(22,403,382)
81810000	Interest Income	0	0	0	0	0	0	0	0	0	(91,305)	(31,158)	(15,795)	(138,257)
81815100	Interest Income - STD Intercompany	0	0	0	0	(4,472)	(6,468)	(3,060)	(2,594)	(6,714)	(1,324)	(587)	(934)	(26,152)
[-] AW01139	Interest income	0	0	0	0	(4,472)	(6,468)	(3,060)	(2,594)	(6,714)	(92,628)	(31,745)	(16,728)	(164,409)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	338,376	338,376	338,376	338,376	338,376	338,376	338,376	362,543	383,689	383,688	383,689	383,689	4,265,929
81016000	Interest expense-LTD debt discount amort inside	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	1,593	19,120
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	28,032
[-] AW01135	Interest on long-term debt	379,545	379,545	379,545	379,545	379,545	379,545	379,545	403,712	424,858	424,858	424,858	424,858	4,759,960
81315000	Interest Short Term Debt Intercompany	44,359	51,093	45,008	36,312	37,723	39,361	50,816	17,164	0	4,818	6,130	22,152	354,936
[-] AW01136	Interest on short-term debt	44,359	51,093	45,008	36,312	37,723	39,361	50,816	17,164	0	4,818	6,130	22,152	354,936
81500000	Interest Other	0	0	16	0	0	0	0	0	0	65	0	113	193
[-] AW01138	Other interest expense	0	0	16	0	0	0	0	0	0	65	0	113	193
[-] AW01116	Interest, net	423,904	430,638	424,569	415,857	412,797	412,438	427,301	418,283	418,143	337,113	399,243	430,394	4,950,681
71810000	Other Non-service Pension Benefit Cost	40,923	40,923	42,768	41,538	41,538	41,538	41,538	41,538	41,538	41,538	41,538	41,538	498,456
71820000	Other Non-service PBOP Benefit Cost	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(71,472)	(857,664)
[-] AW0118	Nonoperating benefit costs, net	(30,549)	(30,549)	(28,704)	(29,934)	(29,934)	(29,934)	(29,934)	(29,934)	(29,934)	(29,934)	(29,934)	(29,934)	(359,208)
70510000	AFUDC - Equity	(11,636)	(12,253)	(12,978)	(14,467)	(16,708)	(17,502)	(18,245)	(20,425)	(25,204)	(29,995)	(34,799)	(31,769)	(245,982)
[-] AW01117	Allowance for funds used during construction	(11,636)	(12,253)	(12,978)	(14,467)	(16,708)	(17,502)	(18,245)	(20,425)	(25,204)	(29,995)	(34,799)	(31,769)	(245,982)
85000000	AFUDC Debt	(12,716)	(13,528)	(15,070)	(15,971)	(11,455)	(19,323)	(20,143)	(22,550)	(27,826)	(33,115)	(38,418)	(35,074)	(265,187)
[-] AW01118	Allowance for borrowed funds used during cons	(12,716)	(13,528)	(15,070)	(15,971)	(11,455)	(19,323)	(20,143)	(22,550)	(27,826)	(33,115)	(38,418)	(35,074)	(265,187)
82010000	Amortize Debt Disc & Exp	188	175	207	188	188	188	188	188	188	188	188	188	2,260
82015000	Amortize Debt Disc & Exp Intercompany	6,464	6,163	6,916	6,461	6,461	6,461	6,461	9,317	12,275	12,740	12,740	12,740	105,200
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,562	1,426	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,790	1,790	20,710
[-] AW01119	Amortization of debt expense	8,214	7,764	8,891	8,417	8,417	8,417	8,417	11,273	14,231	14,696	14,718	14,718	128,171
71511000	M&J Revenues	(3,951)	(3,132)	(1,949)	(12,385)	(6,615)	(6,116)	(8,950)	(8,262)	(7,177)	(7,995)	(6,282)	(11,426)	(84,239)
71521000	M&J Expenses	12,526	18,140	17,049	13,203	26,633	17,889	10,535	35,398	22,619	43,217	24,799	(163,850)	78,159
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01142	Other miscellaneous income	8,575	15,009	15,100	818	20,018	11,773	1,585	27,136	15,442	35,222	18,517	(175,276)	(6,080)
[-] AW01140	Other income	8,575	15,009	15,100	818	20,018	11,773	1,585	27,136	15,442	35,222	18,517	(175,276)	(6,080)
75820000	Other Income Deductions	0	0	0	0	0	0	0	0	0	0	0	2,816	2,816
75840000	Lobbying Expenses	532	722	15,532	4,582	(18,807)	941	19,167	(18,276)	474	474	474	474	6,292
[-] AW01145	Other miscellaneous deductions	532	722	15,532	4,582	(18,807)	941	19,167	(18,276)	474	474	474	3,290	9,107
[-] AW01143	Other deductions	532	722	15,532	4,582	(18,807)	941	19,167	(18,276)	474	474	474	3,290	9,107
[-] AW01120	Other, net	9,108	15,731	30,633	5,400	1,211	12,715	20,751	8,861	15,916	35,696	18,992	(171,986)	3,027
[-] AW01110	Other Income (Expenses)	386,325	397,804	407,341	369,302	364,328	366,811	388,147	365,506	365,326	294,460	329,802	176,349	4,211,502
[-] AW01182	Income (loss) before income taxes	(1,911,554)	(1,307,413)	(1,190,387)	(1,378,776)	(1,701,624)	(1,934,060)	(1,645,563)	(1,910,076)	(1,682,129)	(1,811,424)	(1,329,104)	(389,771)	(18,191,880)
69011000	FIT - Current	415,365	281,600	(122,316)	189,887	212,691	270,179	254,975	237,558	214,509	254,981	184,262	(1,895,944)	497,746
[-] AW01150	Current federal income taxes - operating	415,365	281,600	(122,316)	189,887	212,691	270,179	254,975	237,558	214,509	254,981	184,262	(1,895,944)	497,746
69021000	SIT - Current	128,926	87,342	(48,410)	59,256	64,598	81,191	81,797	71,860	62,629	79,880	57,479	(827,057)	(100,507)
[-] AW01151	Current state income taxes - operating	128,926	87,342	(48,410)	59,256	64,598	81,191	81,797	71,860	62,629	79,880	57,479	(827,057)	(100,507)
[-] AW01146	Current income taxes - operating	544,291	368,942	(170,726)	249,143	277,289	351,371	336,772	309,418	277,138	334,862	241,741	(2,723,001)	397,239
[-] AW01121	Current income taxes	544,291	368,942	(170,726)	249,143	277,289	351,371	336,772	309,418	277,138	334,862	241,741	(2,723,001)	397,239
69065000	Deferred FIT - Other	(92,191)	(63,054)	362,944	56,722	85,256	90,285	48,598	98,278	90,986	73,358	54,970	2,001,255	2,807,407
[-] AW01148	Deferred federal income tax expense	(92,191)	(63,054)	362,944	56,722	85,256	90,285	48,598	98,278	90,986	73,358	54,970	2,001,255	2,807,407
69073500	Deferred SIT - Other	(1,378)	(942)	120,575	32,295	48,541	51,404	27,669	55,955	51,804	35,296	31,297	821,510	1,274,028
[-] AW01149	Deferred state income tax expense	(1,378)	(942)	120,575	32,295	48,541	51,404	27,669	55,955	51,804	35,296	31,297	821,510	1,274,028
[-] AW01122	Deferred taxes	(93,568)	(63,996)	483,520	89,017	133,798	141,689	76,267	154,234	142,790	108,654	86,266.9	2,822,765	4,081,435
69523000	Investment Tax Credits Restored - 4%	0	0	(1,203)	(329)	(494)	(523)	(282)	(569)	(527)	(418)	(318.4)	(101)	(4,764)
[-] AW01123	Amortization of investment tax credits	0	0	(1,203)	(329)	(494)	(523)	(282)	(569)	(527)	(418)	(318.4)	(101)	(4,764)

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01109	Provision for income taxes	450,723	304,946	311,591	337,831	410,592	492,536	412,757	463,082	419,401	443,098	327,689.6	99,663	4,473,910
[-] AW01181	Net income (loss)	(1,460,831)	(1,002,467)	(878,797)	(1,040,944)	(1,291,031)	(1,441,523)	(1,232,806)	(1,446,995)	(1,262,728)	(1,368,326)	(1,001,414.4)	(290,108)	(13,717,971)
[-] AW01180	Net Income Available to common stockholders	(1,460,831)	(1,002,467)	(878,797)	(1,040,944)	(1,291,031)	(1,441,523)	(1,232,806)	(1,446,995)	(1,262,728)	(1,368,326)	(1,001,414.4)	(290,108)	(13,717,971)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,512,966	0	0	1,960,647	0	0	1,960,647	0	0.0	2,798,785	8,233,045
[-] AW01125	Common Dividends	0	0	1,512,966	0	0	1,960,647	0	0	1,960,647	0	0.0	2,798,785	8,233,045
[-] AW0194	PROFIT & LOSS STATEMENT	(1,460,831)	(1,002,467)	634,169	(1,040,944)	(1,291,031)	519,124	(1,232,806)	(1,446,995)	697,919	(1,368,326)	(1,001,414.4)	2,508,677	(5,484,926)
Result		**(1,460,831)**	**(1,002,467)**	**634,169**	**(1,040,944)**	**(1,291,031)**	**519,124**	**(1,232,806)**	**(1,446,995)**	**697,919**	**(1,368,326)**	**(1,001,414.4)**	**2,508,677**	**(5,484,926)**

Tennessee American Water Company
2022 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,736,249)	($1,548,695)	($1,563,153)	($1,674,165)	($1,802,105)	($1,979,857)	($2,267,034)	($1,849,953)	($2,029,606)	($1,928,590)	($1,744,145)	($1,694,150)	($21,817,702)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40111200	Residential Sales Billed DSIC	(567,206)	(485,980)	(470,988)	(497,058)	(526,536)	(571,038)	(648,707)	(556,749)	(674,218)	(641,727)	(580,974)	(564,244)	(6,785,426)
40112000	Residential Sales Unbilled	109,451	(31,210)	(90,909)	6,577	(233,360)	(44,539)	171,725	(80,342)	183,188	(23,664)	32,447	44,799	44,162
[-] AW01100	Water revenues - residential	(2,194,004)	(2,065,885)	(2,125,050)	(2,164,646)	(2,562,002)	(2,595,434)	(2,744,016)	(2,487,044)	(2,520,635)	(2,593,982)	(2,292,672)	(2,213,595)	(28,558,966)
40121000	Commercial Sales Billed	(1,252,462)	(1,148,114)	(1,220,702)	(1,272,849)	(1,294,221)	(1,369,710)	(1,511,155)	(1,389,470)	(1,479,601)	(1,360,559)	(1,311,274)	(1,220,632)	(15,830,747)
40121200	Commercial Sales Billed DSIC	(408,660)	(361,267)	(367,806)	(377,771)	(377,135)	(394,648)	(432,231)	(414,427)	(491,627)	(452,858)	(436,261)	(406,509)	(4,921,200)
40121300	Commercial Sales Billed Unmetered	0	0	360	0	0	0	(66)	0	0	0	0	0	294
40122000	Commercial Sales Unbilled	41,924	(20,842)	(89,051)	53,977	(134,030)	(53,170)	162,041	(152,569)	181,259	(34,640)	35,024	(12,685)	(22,763)
[-] AW01101	Water revenues - commercial	(1,619,198)	(1,530,224)	(1,677,199)	(1,596,643)	(1,805,385)	(1,817,528)	(1,781,412)	(1,956,466)	(1,789,969)	(1,848,056)	(1,712,511)	(1,639,825)	(20,774,415)
40131000	Industrial Sales Billed	(326,823)	(315,752)	(227,245)	(446,511)	(310,325)	(404,927)	(511,478)	(268,612)	(384,673)	(349,647)	(332,385)	(175,390)	(4,053,768)
40131200	Industrial Sales Billed DSIC	(106,511)	(100,369)	(66,220)	(135,455)	(90,593)	(117,062)	(146,078)	(79,921)	(126,533)	(116,291)	(110,551)	(58,335)	(1,253,919)
40132000	Industiral Sales Unbilled	13,103	(28,169)	(91,056)	84,118	7,509	(13,264)	80,715	(136,250)	60,261	(18,253)	1,026	(95,138)	(135,400)
[-] AW01102	Water revenues - industrial	(420,231)	(444,290)	(384,521)	(497,848)	(393,409)	(535,254)	(576,841)	(484,784)	(450,945)	(484,191)	(441,910)	(328,863)	(5,443,087)
40141000	Public Fire Billed	0	0	0	0	0	0	0	0	0	21	0	0	21
[-] AW01103	Water revenues - public fire	0	0	0	0	0	0	0	0	0	21	0	0	21
40145000	Private Fire Billed	(219,561)	(216,326)	(209,666)	(223,580)	(221,053)	(224,645)	(203,131)	(224,864)	(226,820)	(229,156)	(241,283)	(200,242)	(2,640,328)
40145200	Private Fire Billed DSIC	(72,277)	(72,017)	(71,276)	(64,814)	(63,325)	(63,634)	(87,753)	(59,892)	(59,982)	(73,693)	(77,986)	(74,253)	(840,902)
40146000	Private Fire Unbilled	0	0	0	0	0	0	0	(7,573)	(5,051)	6,771	4,080	(3,535)	(5,308)
[-] AW01104	Water revenues - private fire	(291,838)	(288,343)	(280,942)	(288,394)	(284,377)	(288,280)	(290,884)	(292,329)	(291,853)	(296,078)	(315,190)	(278,030)	(3,486,538)
40151000	Public Authority Billed	(235,091)	(212,827)	(239,257)	(223,293)	(238,796)	(233,660)	(360,096)	(257,168)	(368,183)	(274,717)	(236,234)	(227,748)	(3,107,070)
40151200	Public Authority Billed DSIC	(76,616)	(66,983)	(72,095)	(66,087)	(69,703)	(67,353)	(103,010)	(76,563)	(120,823)	(91,418)	(78,420)	(75,661)	(964,732)
40152000	Public Authority Unbilled	22,006	(10,279)	(14,226)	14,406	(39,296)	(36,293)	58,963	(28,368)	18,966	20,331	(5,708)	(5,905)	(5,403)
[-] AW01105	Water revenues - public authority	(289,701)	(290,089)	(325,578)	(274,975)	(347,795)	(337,306)	(404,144)	(362,099)	(470,039)	(345,804)	(320,362)	(309,314)	(4,077,206)
40161000	Sales for Resale Billed	(75,751)	(67,956)	(70,164)	(71,812)	(72,293)	(87,692)	(85,968)	(87,739)	(98,094)	(89,574)	(103,953)	(33,637)	(944,634)
40161200	Sales for Resale Billed DSIC	(24,687)	(21,702)	(21,112)	(21,237)	(21,073)	(25,217)	(24,552)	(26,277)	(32,508)	(29,792)	(34,575)	(11,188)	(293,921)
40162000	Sales for Resale Unbilled	8,207	(2,041)	4,516	(476)	(3,860)	(2,873)	6,148	(23,701)	16,197	(30,899)	11,428	(66,615)	(83,968)
[-] AW01106	Water revenues - sales for resale	(92,231)	(91,699)	(86,760)	(93,525)	(97,227)	(115,782)	(104,372)	(137,717)	(114,404)	(150,266)	(127,100)	(111,440)	(1,322,523)
40180100	Other Water Revenue - Temp Service	0	0	(65)	0	0	0	0	0	0	0	0	0	(65)
40189900	Other Water Revenue	460,959	344,355	300,994	328,172	285,134	307,740	395,327	293,416	370,137	335,053	293,780	277,954	3,993,020
[-] AW01107	Water revenues - other	460,959	344,355	300,929	328,172	285,134	307,740	395,327	293,416	370,137	335,053	293,780	277,954	3,992,955
[-] AW0196	Water revenues	(4,446,243)	(4,366,175)	(4,579,121)	(4,587,859)	(5,205,061)	(5,381,844)	(5,506,343)	(5,427,023)	(5,267,710)	(5,383,304)	(4,915,965)	(4,603,112)	(59,669,759)
40310100	Other Revenue - Late Payment Charge	(35,816)	(28,272)	(20,478)	(34,616)	(23,328)	(26,301)	(37,036)	(40,413)	(33,759)	(36,416)	(35,858)	(34,913)	(387,206)
40310200	Other Revenue - Rent	(17,362)	(16,862)	(16,862)	(17,216)	(16,862)	(16,862)	(16,862)	(22,803)	(17,650)	(18,150)	(17,650)	(17,650)	(212,792)
40310400	Other Revenue - NSF Check Charge	(3,440)	(2,900)	(3,120)	(2,680)	(3,120)	(3,700)	(3,160)	(4,420)	(3,080)	(3,640)	(3,100)	(3,600)	(39,960)
40310500	Other Revenue - Application/Initiation Fee	(14,580)	(15,625)	(19,600)	(21,700)	(25,620)	(23,565)	(20,970)	(22,500)	(21,570)	(20,175)	(17,720)	(18,300)	(241,925)
40310600	Other Revenue - Usage Data	(1,413)	(1,462)	(1,422)	(1,444)	(1,471)	(1,509)	(1,431)	(1,529)	(1,484)	(1,460)	(1,469)	(1,467)	(17,561)
40310700	Other Revenue - Reconnection Fee	(14,415)	(17,010)	(26,565)	(26,280)	(22,815)	(20,612)	(24,255)	(21,975)	(27,405)	(24,405)	(18,810)	(4,245)	(248,792)
40319900	Other Revenue - Misc Service	0	(600)	(25)	0	0	0	0	0	0	0	0	0	(625)
[-] AW0198	Other revenues	(87,027)	(82,732)	(88,072)	(103,936)	(93,216)	(92,549)	(103,714)	(113,639)	(104,948)	(104,246)	(94,606)	(80,175)	(1,148,861)
[-] AW0195	Operating revenues	(4,533,270)	(4,448,907)	(4,667,193)	(4,691,795)	(5,298,277)	(5,474,393)	(5,610,057)	(5,540,662)	(5,372,658)	(5,487,550)	(5,010,571)	(4,683,287)	(60,818,620)
51010000	Purchased Water	6,732	6,955	4,222	5,337	7,417	12,728	2,556	30,333	12,619	10,691	13,795	2,971	116,357
[-] AW01155	Purchased water	6,732	6,955	4,222	5,337	7,417	12,728	2,556	30,333	12,619	10,691	13,795	2,971	116,357
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	1,771	2,194	1,709	1,471	1,728	3,339	2,563	5,060	3,335	949	3,956	791	28,865
51510012	Purchased Power - Pumping	181,576	173,738	191,360	170,859	210,511	233,096	301,697	272,666	205,408	253,674	203,822	212,568	2,610,976
51510013	Purchased Power - Water Treatment	7,848	8,556	8,992	7,608	7,907	6,576	7,605	8,824	5,560	8,477	9,464	10,017	97,435
51510014	Purchased Power - Transmission & Distribution	2,730	1,324	1,618	1,032	1,912	2,052	2,728	2,611	6,116	4,642	1,179	3,877	31,822
51510016	Purchased Power - Admin & General	(81,729)	(31,655)	(57,160)	(71,235)	(11,428)	(87,785)	(70,093)	(30,778)	(179,585)	(135,253)	(23,921)	(48,454)	(829,075)
51520000	Fuel for Power Production	1,408	0	0	0	0	0	0	0	0	0	0	1,931	3,339
[-] AW01154	Fuel and power	113,603	154,158	146,519	109,736	210,630	157,279	244,499	258,383	40,833	132,490	194,501	180,730	1,943,361
51800000	Chemicals	115,719	120,138	137,708	120,406	136,779	142,502	166,950	259,064	221,202	176,201	161,851	205,145	1,963,665
[-] AW01156	Chemicals	115,719	120,138	137,708	120,406	136,779	142,502	166,950	259,064	221,202	176,201	161,851	205,145	1,963,665
51110000	Waste Disposal	38,663	35,652	40,490	30,285	73,625	61,250	25,432	28,512	78,433	(10,553)	38,342	84,746	524,875
[-] AW01157	Waste disposal	38,663	35,652	40,490	30,285	73,625	61,250	25,432	28,512	78,433	(10,553)	38,342	84,746	524,875
[-] AW01126	Production costs	274,716	316,904	328,939	265,763	428,451	373,759	439,437	576,293	353,086	308,829	408,489	473,592	4,548,259
50100000	Labor Natural Account	294,466	250,875	243,976	247,735	238,731	269,457	393,260	230,508	251,803	231,704	228,983	408,116	3,289,615
50100001	Labor Expense Accrual	21,068	(6,376)	35,439	16,949	27,706	89,464	(173,466)	16,804	50,989	(5,021)	10,017	(72,009)	11,563
50101100	Labor Oper Source of Supply	0	4,096	0	0	0	0	0	0	0	0	0	0	4,096
50101200	Labor Oper Pumping	87,709	89,428	110,941	85,309	89,996	88,073	89,641	112,965	100,789	103,818	107,226	92,028	1,157,923
50101300	Labor Oper Water Treatment	15,989	17,135	19,032	18,348	19,200	14,861	19,140	19,916	18,522	17,016	17,961	15,938	213,058
50101400	Labor Oper Transmission & Distribution	0	0	0	0	0	0	0	104	(46)	0	0	0	58
50101420	Labor Oper Trans & Distr - Meter	33,850	48,462	50,581	47,422	51,428	57,228	43,419	56,218	52,385	61,121	69,301	43,524	614,939
50101510	Labor Oper Customer Acctg - Meter Read	34,070	30,006	30,885	24,022	40,655	23,472	34,119	38,338	19,614	35,899	27,037	29,840	367,958
50101600	Labor Oper Admin & General	56,773	68,231	91,481	73,049	87,293	56,451	89,714	78,527	69,408	82,555	72,462	69,240	895,184
50102200	Labor Maint Pumping	0	0	0	0	77	(77)	0	0	135	0	0	11	146
50102300	Labor Maint Water Treatment	0	0	69	0	0	0	228	0	0	0	1,338	(209)	1,427
50102400	Labor Maint Transmission & Distribution	5,675	11,734	8,892	6,011	9,254	4,611	11,919	9,494	10,134	10,296	8,458	7,501	103,979
50102420	Labor Maint Transmssn & Distr - Mains	8,752	14,129	12,057	16,731	10,024	14,376	15,178	21,253	11,525	14,446	19,791	12,057	170,318
50102430	Labor Maint Transmssn & Distr - Service	9,834	14,129	15,348	14,232	15,252	16,274	5,753	22,447	21,027	9,078	17,867	14,532	175,772

Tennessee American Water Company
2022 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50102440	Labor Maint Transmssn & Distr - Hydrants	10,155	13,801	14,115	11,304	16,322	12,851	10,489	12,314	12,503	17,049	34,782	722	166,407
50109900	Labor Capitalized Credits	(178,633)	(194,814)	(243,072)	(193,205)	(246,773)	(248,600)	(189,411)	(210,635)	(227,676)	(197,681)	(204,858)	(202,564)	(2,537,923)
50110000	Labor Non-scheduled Overtime - Natural Account	6,489	18,808	20,366	21,478	39,568	48,678	87,793	18,906	24,790	23,985	14,488	21,897	347,245
50111200	Labor Oper Non-scheduled Overtime- P	9,154	5,635	4,173	4,548	5,248	5,815	7,269	6,171	4,797	2,703	6,551	11,128	73,192
50111300	Labor Oper Non-scheduled Overtime- WT	1,416	1,067	1,623	1,303	51	1,964	1,657	1,620	29	1,945	935	3,566	17,175
50111420	Labor Oper Non-scheduled Overtime- TD Meter	1,169	2,259	1,743	989	1,092	1,689	3,764	3,267	4,467	4,352	1,449	7,200	33,440
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	80	996	1,447	0	205	550	625	574	432	10	214	3,470	8,601
50111600	Labor Oper Non-scheduled Overtime- AG	2,127	3,408	5,575	842	5,058	2,077	1,622	3,485	1,898	1,208	1,143	6,909	35,352
50112200	Labor Maint Non-scheduled Overtime- P	0	0	0	0	64	0	256	0	0	0	0	0	320
50112300	Labor Maint Non-scheduled Overtime- WT	0	0	0	0	0	434	0	0	0	0	43	0	477
50112400	Labor Maint Non-scheduled Overtime- TD	967	634	1,583	629	622	617	1,730	982	1,394	795	1,284	1,766	13,003
50112420	Labor Maint Non-scheduled Overtime- TD Mains	466	1,589	660	0	454	737	472	76	2,248	2,026	1,107	1,643	11,478
50112430	Labor Maint Non-scheduled Overtime- TD Service	614	237	916	1,652	1,470	878	841	1,776	1,859	728	1,301	438	12,709
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	0	(67)	1,985	224	320	89	2,031	23	23	0	2,925	8,562	16,115
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(6,489)	(18,808)	(20,366)	(21,478)	(39,568)	(48,678)	(87,793)	(18,906)	(24,623)	(23,985)	(14,488)	(21,897)	(347,079)
50120000	Labor Overtime - Natural Account	0	0	0	51	0	53	0	0	0	0	0	1,192	1,296
50121200	Labor Oper Scheduled Overtime-P	2,458	0	0	1,229	0	1,266	1,266	0	1,266	0	0	5,484	12,967
50121300	Labor Oper Scheduled Overtime-WT	1,499	0	0	386	386	772	776	0	776	0	0	2,432	7,026
50121420	Labor Oper Scheduled Overtime-TD Meter	823	0	0	0	0	371	0	0	212	0	0	0	1,405
50121600	Labor Oper Scheduled Overtime-AG	0	0	0	360	0	0	424	0	212	0	0	2,527	3,523
50122200	Labor Maint Scheduled Overtime-P	0	0	0	0	0	0	0	0	0	0	0	22	22
50122400	Labor Maint Scheduled Overtime-TD	0	0	0	0	0	0	0	0	0	0	0	351	351
50122430	Labor Maint Scheduled Overtime-TD Service	42	0	0	0	0	0	0	0	0	0	0	0	42
50129900	Labor Scheduled Overtime- Capitalized Credits	0	0	0	(51)	0	(53)	0	0	0	0	0	(1,192)	(1,296)
50171000	Annual Performance Plan	43,483	43,483	43,483	43,483	43,483	39,946	42,894	42,894	42,894	42,894	42,894	34,310	506,140
50171100	Annual Performance Plan Cap Credits	(6,431)	(7,325)	(9,310)	(7,129)	(9,229)	(9,223)	(7,027)	(7,667)	(8,242)	(7,117)	(7,359)	(7,260)	(93,320)
50171800	Compensation Expense - RSU/PSU	0	0	39,391	(25,598)	0	18,228	0	0	22,168	0	0	35,691	89,880
50185000	Severance	(1,986)	0	0	0	0	0	0	0	0	0	0	0	(1,986)
[-] AW01158	Salaries and wages	455,587	412,752	483,015	390,824	408,388	464,649	408,580	461,452	467,713	429,822	462,851	536,965	5,382,597
50610000	Pension Expense	20,394	20,394	20,450	20,562	20,450	20,450	20,450	20,450	20,450	20,450	20,450	20,450	245,400
50610100	Pension Capitalized Credits	(3,980)	(7,199)	(8,983)	(7,043)	(9,507)	(9,723)	(9,065)	(7,321)	(8,023)	(7,027)	(6,943)	(7,145)	(91,959)
[-] AW01159	Pension expense	16,414	13,195	11,467	13,519	10,943	10,727	11,385	13,129	12,427	13,423	13,507	13,305	153,441
50510000	OPEB Expense	3,375	11,403	7,412	7,412	7,412	7,412	7,412	7,412	7,412	7,412	7,412	7,412	88,898
50510100	OPEB Capitalized Credits	(2,218)	(1,196)	(3,267)	(2,555)	(3,436)	(3,538)	(3,299)	(2,663)	(2,901)	(2,549)	(2,511)	(2,769)	(32,902)
50550000	Group Insurance Expense	151,533	142,604	160,554	142,658	147,320	147,818	138,525	150,525	147,216	140,806	147,941	(20,409)	1,597,091
50550100	Group Insurance Capitalized Credits	(50,067)	(53,396)	(64,450)	(52,352)	(63,733)	(63,892)	(60,463)	(54,265)	(55,259)	(52,905)	(48,193)	14,575	(604,399)
50560000	Health Savings Account Expense	6,657	0	0	0	0	0	0	0	0	347	0	188	7,192
[-] AW01160	Group insurance expense	109,280	99,415	100,250	95,163	87,562	87,800	82,176	101,009	96,468	93,111	104,649	(1,003)	1,055,880
50421000	401k Expense	18,980	17,760	23,420	18,216	18,942	19,825	17,966	19,503	18,797	17,636	18,978	19,204	229,227
50421100	401k Expense Cap Credits	(6,140)	(6,658)	(9,214)	(6,924)	(8,124)	(8,520)	(7,827)	(7,486)	(7,332)	(6,933)	(6,591)	(6,205)	(87,953)
50422000	Defined Contribution Expense	26,297	24,847	28,143	25,502	26,558	28,054	25,914	28,090	27,426	26,466	27,730	28,014	323,039
50422100	Defined Contribution Plan Exp Cap Credits	(8,018)	(8,214)	(10,508)	(8,788)	(10,435)	(11,363)	(10,515)	(9,441)	(9,561)	(9,057)	(8,293)	(8,871)	(113,064)
50423000	Employee Stock Purchase Plan Expense	0	2,136	0	0	2,603	0	0	3,084	0	0	2,610	1,028	11,460
50426000	Retiree Medical Expense	2,404	2,225	915	2,253	2,392	2,394	2,299	2,493	2,846	2,454	2,533	2,359	27,566
50426100	Retiree Medical Expense Cap Credits	(636)	(639)	(878)	(649)	(814)	(961)	(884)	(654)	(763)	(764)	(572)	(698)	(8,913)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	0	0	0	(20,000)	0	4,215	0	0	0	0	343	(15,443)
50450014	Other Welfare - Transm & Distrib	0	0	0	0	0	0	1,000	1,000	1,000	1,000	1,000	0	5,000
50450016	Other Welfare - Admin & General	930	1,827	926	2,356	1,722	1,932	669	1,386	1,377	1,722	1,818	1,298	17,963
50451000	Employee Awards	21	119	569	979	699	232	535	564	0	0	120	0	3,838
50452000	Employee Physical Exams	(93)	0	135	0	220	283	(131)	109	473	(303)	0	0	694
50456000	Tuition Aid	0	0	0	0	0	2,244	975	0	0	0	0	7,057	10,276
50457000	Training	754	1,184	394	839	394	864	1,139	818	394	630	3,606	5,174	16,191
50458000	Referral Bonus	0	0	0	0	0	0	0	0	0	0	0	1,421	1,421
[-] AW01161	Other benefits	34,499	34,585	33,902	33,783	14,157	34,984	35,355	39,465	34,659	32,851	42,938	50,124	421,302
[-] AW01127	Employee-related costs	615,780	559,947	628,633	533,288	521,050	598,161	537,496	615,055	611,267	569,206	623,945	599,392	7,013,221
53401000	AWWSC Services - Labor OPEX	279,915	288,966	537,535	83,431	258,007	385,271	243,226	265,023	280,645	260,392	245,089	312,308	3,439,807
53401100	AWWSC Services - Pension OPEX	14,964	14,121	13,005	14,472	13,362	13,052	13,693	16,870	12,709	13,066	12,077	12,063	163,454
53401200	AWWSC Services - Group Insurance OPEX	47,083	37,305	41,764	36,338	36,565	36,130	32,943	36,916	35,727	33,967	31,503	31,077	437,318
53401300	AWWSC Services - Other Benefits OPEX	18,848	19,785	25,249	14,616	20,870	21,012	16,149	21,222	25,817	18,257	20,989	20,107	242,922
53401400	AWWSC Services - Contracted Services OPEX	75,226	63,769	57,416	63,599	72,969	62,481	50,132	50,331	68,280	57,643	77,811	78,854	778,510
53401500	AWWSC Services - Office Supplies OPEX	39,326	32,815	32,104	33,721	15,118	30,807	41,467	25,450	36,809	29,051	40,324	44,634	401,626
53401700	AWWSC Services - Rents OPEX	13,370	19,186	20,544	20,301	17,774	18,046	12,491	18,737	17,714	14,349	17,395	80,264	270,173
53401800	AWWSC Services Customer Accounting OPEX	67,977	78,214	102,309	73,863	79,468	90,349	113,301	82,788	87,159	104,996	109,052	73,767	1,063,243
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	27,010	29,865	22,676	26,422	48,335	27,941	26,421	23,065	21,055	24,364	22,159	32,555	331,869
53402100	AWWSC Services - Other O&M Expense OPEX	16,668	24,907	(21,407)	11,428	13,446	30,720	13,623	17,993	27,080	27,396	9,144	7,793	178,791
53402200	AWWSC Services - Depr & Amort OPEX	21,337	19,561	79,445	68,052	50,973	48,142	38,773	42,461	37,744	36,982	36,877	37,550	517,898
53402300	AWWSC Services - General Taxes OPEX	31,820	40,392	20,813	20,183	17,075	18,065	15,520	17,593	18,509	15,809	14,930	11,927	242,637
53402400	AWWSC Services - Net Interest OPEX	(1,217)	3,106	1,086	1,169	(677)	(782)	(2,345)	(2,342)	(3,462)	(5,977)	(6,009)	(1,155)	(18,605)
53402600	AWWSC Services - Income Taxes OPEX	243	184	1,085	811	820	803	818	803	799	800	1,023	(18,083)	(9,893)

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	652,569	672,177	933,623	468,406	644,105	782,035	616,213	616,912	666,586	631,098	632,364	723,663	8,039,750
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110016	Contract Svc-Eng - Admin & General	0	0	0	202	0	0	0	0	0	0	5,000	59,903	65,105
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	0	0	491	30,902	(1,265)	(25,137)	8,181	2,992	(2,328)	368	0	368	14,573
53150013	Contract Svc-Other - Water Treatment	1,299	390	2,880	0	266	0	0	1,789	0	0	2,899	0	9,523
53150014	Contract Svc-Other - Transmission & Distribution	3,690	27,805	55,384	(51,541)	34,126	4,084	4,448	3,959	4,526	4,885	86,253	71,216	248,835
53150015	Contract Svc-Other - Customer Accounting	0	0	0	42	4	0	0	0	0	0	0	0	46
53150016	Contract Svc-Other - Admin & General	12,534	36,295	11,787	3,448	33,718	13,120	25,341	26,243	14,140	25,741	10,923	(30,673)	182,617
53152000	Contract Svc-Lab Testing - Water Treatment	372	300	280	275	290	435	290	290	290	340	1,485	313	4,960
53154000	Contract Services - Audit Fees	0	7,192	10,890	516	0	16,234	7,429	917	7,714	0	15,410	0	66,302
53155000	Contract Services - Legal	16,507	29,203	(9,394)	36,506	39,605	59,137	47,481	50,461	6,810	22,462	24,867	56,728	380,372
[-] AW01162	Contracted services	34,402	101,186	72,318	20,350	106,744	67,873	93,170	86,650	31,151	53,797	146,837	157,855	972,334
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	2,386	2,279	1,721	2,423	2,784	3,423	5,048	5,034	1,986	2,776	2,217	2,392	34,470
52532014	Electricity - Transmission & Distribution	869	936	946	856	1,322	2,367	3,203	2,822	1,254	1,324	692	928	17,519
52532016	Electricity - Admin & General	195	421	211	147	90	181	284	213	165	124	153	301	2,485
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	0	1,190	0	0	0	0	0	0	0	0	0	0	1,190
52546013	Grounds Keeping - Water Treatment	0	0	0	0	0	0	0	0	0	1,600	0	0	1,600
52546014	Grounds Keeping - Transmission & Distribution	0	0	0	0	0	0	0	0	0	41,803	3,943	0	45,746
52546016	Grounds Keeping - Admin & General	0	0	0	2,187	7,225	9,344	8,061	32,468	11,416	3,730	11,481	6,353	92,265
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	10	5	13	12	11	10	7	41	(8)	11	16	8	135
52548013	Heating Oil/Gas - Water Treatment	3,290	4,029	2,207	2,689	1,101	277	836	3,419	485	1,659	2,539	4,731	27,263
52548014	Heating Oil/Gas - Transmission & Distribution	1,190	1,519	735	648	278	173	368	301	354	402	901	1,862	8,732
52548016	Heating Oil/Gas - Admin & General	10	7	18	7	13	10	7	14	13	5	16	9	130
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550013	Janitorial - Water Treatment	0	0	0	0	0	0	0	0	477	1,099	0	0	1,576
52550014	Janitorial - Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	123	123
52550016	Janitorial - Admin & General	(2,891)	(2,800)	9,741	0	928	9,254	6,545	735	145	7,599	29,831	(5,648)	53,439
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,569	2,569	2,569	2,569	(10,275)	14,002	2,528	2,334	2,372	2,334	3,894	2,334	29,796
52571014	Security Service - Transmission & Distribution	0	0	0	0	0	2,348	0	0	0	0	0	0	2,348
52571016	Security Service - Admin & General	0	0	0	0	5,746	(5,746)	0	0	0	0	0	0	0
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	99	99	99	99	99	216	103	103	145	103	103	103	1,369
52578014	Trash Removal - Transmission & Distribution	196	199	199	199	199	321	207	207	206	219	219	229	2,601
52578016	Trash Removal - Admin & General	345	345	345	345	387	772	358	358	358	358	1,257	1,007	6,237
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583013	Water & WW - Water Treatment	(9)	(188)	(366)	545	(216)	272	142	(183)	553	(1,367)	0	0	(818)
52583014	Water & WW - Transmission & Distribution	300	290	(87)	152	158	168	185	409	30	188	385	433	2,610
52583016	Water & WW - Admin & General	527	527	1,054	0	636	364	364	729	0	2,450	(3)	594	7,242
[-] AW01187	Building Maintenance and Services	9,086	11,426	19,406	12,878	10,484	37,757	28,248	49,003	19,952	66,415	57,644	15,759	338,059
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574013	Telephone - Water Treatment	1,786	(2,958)	696	692	692	692	1,048	1,037	1,037	1,037	1,037	1,037	7,832
52574014	Telephone - Transmission & Distribution	1,175	(1,946)	458	455	455	455	690	714	682	682	682	682	5,184
52574016	Telephone - Admin & General	14,097	6,395	11,556	9,497	9,598	18,385	12,662	11,950	11,991	13,604	19,204	23,894	162,834
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	160	152	186	104	126	(65)	24	22	43	36	33	35	856
52574114	Cell Phone - Transmission & Distribution	162	153	170	49	129	119	129	122	122	84	74	255	1,567
52574115	Cell Phone - Customer Accounting	(2,262)	0	0	0	0	0	0	0	0	0	0	2,652	389
52574116	Cell Phone - Admin & General	2,896	3,936	7,567	2,445	354	2,775	2,663	3,810	2,063	2,103	2,985	4,451	38,050
52574200	Data Lines - Admin & General	1,377	1,736	1,811	1,697	1,757	1,712	1,889	1,831	2,203	1,696	(1,447)	220	16,482
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574316	Wireless - Service First - Admin & General	2,418	3,160	2,438	2,986	2,924	2,901	3,340	3,202	2,604	3,108	2,674	4,294	36,050
[-] AW01188	Telecommunication expenses	21,810	10,627	24,882	17,924	16,035	26,974	22,445	22,688	20,745	22,350	25,243	37,520	269,244
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562513	Overnight Shipping - Water Treatment	0	158	(158)	25	(25)	0	0	0	12	0	(12)	0	0

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52562514	Overnight Shipping - Transmission & Distribution	0	0	0	0	0	0	0	0	0	27	0	0	27
52562516	Overnight Shipping - Admin & General	530	414	370	526	545	622	692	1,301	898	1,447	611	545	8,502
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	18	43	74	282	139	62	280	98	74	44	67	2	1,182
52566700	Printing	0	0	30	0	0	145	0	0	1,275	2,826	1,300	3,768	9,345
[-] AW01189	Postage, printing and stationary	548	615	317	833	658	829	972	1,399	2,259	4,345	1,967	4,315	19,056
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52512500	Books & Publications	0	0	0	0	0	42	0	0	216	0	0	0	258
52526100	Credit Line Fees Interco	4,221	4,121	4,260	3,992	3,926	4,118	4,181	3,914	3,946	2,727	2,814	2,552	44,774
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	105	(189)	0	0	0	539	0	0	0	0	0	455
52562013	Office & Admin Supplies - Water Treatment	0	0	0	0	0	0	0	0	209	0	0	89	298
52562014	Office & Admin Supplies - Transmssn & Distr	660	387	1,745	145	435	407	493	518	421	292	1,388	1,090	7,980
52562016	Office & Admin Supplies - Admin & General	(134)	814	1,275	60	496	894	3,297	1,185	371	4,252	4,236	19,561	36,309
52571500	Software Licenses	318	4,827	203	2,948	1,646	2,147	5,505	1,662	1,662	1,402	1,402	1,402	25,123
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	597	200	73	469	369	0	677	700	(0)	0	1,020	0	4,105
52582014	Uniforms - Transmission & Distribution	104	1,906	418	2,359	1,949	1,344	2,191	3,036	1,272	6,889	6,748	5,531	33,748
52582015	Uniforms - Customer Accounting	0	0	180	3,787	846	0	438	2,379	163	0	0	180	7,974
52582016	Uniforms - Admin & General	743	429	679	622	426	541	(375)	1,251	2,770	2,109	3,135	15,995	28,325
52599800	PCard Undistributed	(1,100)	(11)	(367)	363	(341)	(123)	2,188	(1,145)	295	(1,328)	1,271	(1,110)	(1,407)
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	5,409	12,778	8,278	14,745	9,752	9,369	19,135	13,500	11,326	16,344	22,014	45,290	187,941
52534000	Employee Expenses	(170)	2,204	2,598	1,127	5,262	(665)	7,938	1,567	8,599	5,063	7,128	(380)	40,272
52534200	Conferences & Registration	610	180	0	1,399	1,690	0	355	1,555	850	2,180	1,170	1,960	11,949
52535000	Meals Deductible	251	681	1,887	2,304	2,938	764	4,020	2,438	2,992	3,996	3,562	4,331	30,165
52535100	Meals Non-Deductible	50	0	0	0	0	0	0	0	0	24	0	0	75
52567000	Relocation Expenses	62	225	(9,921)	28,986	1,289	(2,564)	3,694	31,821	35,471	(2,352)	2,802	204	89,717
[-] AW01130	Employee related expense travel & entertainme	803	3,290	(5,435)	33,816	11,180	(2,465)	16,008	37,382	47,912	8,911	14,662	6,115	172,178
52000000	M & S (O&M) - Natural Account	0	0	1,716	0	0	0	0	130	0	0	424	0	2,270
52001100	M & S Oper - Source of Supply	0	1,185	(110)	0	0	0	0	0	0	0	0	0	1,075
52001200	M & S Oper - Pumping	40	0	123	0	985	1,063	3,789	985	186	3,230	0	8	10,409
52001300	M & S Oper - Water Treatment	5,591	5,670	5,456	5,641	6,009	5,826	5,543	3,525	7,991	5,623	5,606	5,816	68,298
52001400	M & S Oper - Transmission & Distribution	3,155	4,057	6,680	3,744	11,971	9,501	14,069	10,929	11,460	12,625	28,141	19,001	135,333
52001500	M & S Oper - Customer Accounting	30	124	205	0	458	27	181	1,079	0	0	72	0	2,177
52001600	M & S Oper - Admin & General	12,355	5,699	9,963	1,757	(3,236)	4,208	(5,458)	15,055	16,834	13,446	38,687	17,988	127,298
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	0	0	0	70	395	0	0	0	0	0	0	465
52501300	Misc Oper - Water Treatment	118	(118)	415	0	80	259	185	0	0	127	0	0	1,066
52501400	Misc Oper - Transmission & Distribution	82	191	140	1,126	235	685	0	1,682	3,063	202	33	33	7,470
52501600	Misc Oper - Admin & General	43,884	31,482	(52,014)	29,390	(23,936)	2,568	(2,712)	23,679	(11,753)	8,369	(1,975)	72,248	119,229
52513200	Business Development	0	0	0	0	0	0	0	0	0	0	0	0	0
52514700	Community Partnerships	581	0	4,416	450	10,860	791	(35)	600	23,757	25	4,250	0	45,695
52514900	Customer Education	1,360	0	3,400	2,258	1,104	1,104	0	1,750	700	3,615	9,976	25,920	51,185
52514904	Customer Education Communication - Conservation	601	1,545	1,534	591	2,997	3,032	0	0	3,776	944	0	0	15,019
52514905	Customer Education Communication - Printed	0	0	0	0	0	0	0	0	0	0	4,752	33,000	37,752
52514909	Customer Education - Video & Photo	0	0	0	0	0	1,547	0	1,547	0	0	0	602	3,695
52515001	Community Relations - Specialty	1,121	(90)	0	626	0	(2,700)	3,514	424	16,233	18,475	9,922	6,077	53,601
52524000	Co Dues/Membership Deductible	3,188	6,673	3,998	4,338	3,998	6,929	4,372	13,457	7,422	4,522	7,372	4,372	70,640
52549500	Inventory Physical Write-off Scrap	0	0	0	0	(5,017)	0	868	2,155	0	0	0	0	(1,994)
52554500	Lab Supplies	1,341	2,300	3,098	1,224	3,164	5,639	7,964	10,023	10,322	18,378	20,220	15,508	99,181
52564000	Penalties Nondeductible	0	0	0	0	0	0	0	216	0	0	58	0	274
52568000	Research & Development	0	2,838	1,414	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	17,025
52579000	Trustee Fees	0	0	0	0	277	1,185	0	0	443	0	314	0	2,220
52585000	Discounts Available	(1,887)	(2,139)	(95)	(3,561)	(385)	(8,270)	(6,485)	(2,014)	(4,261)	(5,465)	(3,525)	(6,019)	(44,107)
52586000	PO Small Price Differences - within tolerance	(38)	65	346	291	66	11	69	0	(26)	38	(19)	14	816
[-] AW01166	Miscellaneous expenses	71,523	59,482	(9,315)	49,294	11,119	35,219	27,282	86,639	87,566	85,574	125,725	195,985	826,092
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110016	Rents-Real Property - Admin & General	(54)	(78)	(81)	(42)	(76)	(50)	2,097	(77)	(75)	6,315	(75)	92	7,896
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140014	Rents-Equipment - Transmission & Distribution	2,240	1,165	435	507	81	81	81	81	81	81	81	81	4,992
[-] AW01165	Rents	2,187	1,087	354	464	5	31	2,177	4	6	6,396	5	172	12,888
55000000	Transportation (O&M) - Natural Account	70,459	136,514	(46,861)	138	123,937	102,514	0	108,527	169,355	60,074	248,272	138,936	1,111,863
55000012	Transportation Oper - Pumping	0	0	0	0	0	48	0	0	0	0	103	0	151
55000014	Transportation Oper - Transmission & Distribution	515	0	401	0	0	96	0	4,740	723	1,283	13,975	9,937	31,670
55000015	Transportation Oper - Customer Accounting	0	0	0	0	0	0	44	72	0	0	0	0	115
55000016	Transportation Oper - Admin & General	100	2,964	209	185	1,443	1,823	0	769	132	1,431	912	32,991	42,959
55000023	Transportation Maint - Water Treatment	0	0	0	0	0	0	0	0	0	0	58	0	58
55000024	Transportation Maint - Transmission & Distribution	0	0	653	0	0	0	0	0	1,686	1,424	768	516	5,046

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55000026	Transportation Maint - Admin & General	0	100	282	0	0	111	0	0	109	17	3,079	571	4,269
55000100	Transportation Capitalized Credits	(80,067)	(136,514)	46,861	(13,215)	(140,773)	(120,414)	(16,688)	(123,585)	(186,082)	(75,259)	(263,276)	(154,935)	(1,263,944)
55010100	Transportation Lease Costs	(90,683)	1,988	97,895	1,987	2,401	7,487	7,026	(304)	6,910	424	2,533	2,584	40,247
55010200	Transportation Lease Fuel	15,971	22,682	24,837	22,968	26,954	31,460	30,397	28,353	24,649	24,639	23,965	18,047	294,921
55010300	Transportation Lease Maint	(8,675)	29,021	15,585	5,863	12,514	9,498	18,022	13,250	22,517	12,275	16,718	66,481	213,071
55010500	Transportation - Reimburse Non-AW Vehicle Use	0	24	701	49	0	1,335	838	341	85	0	0	0	3,373
[-] AW01164	Transportation	(92,380)	56,779	140,563	17,976	26,474	33,959	39,639	32,162	40,083	26,309	47,108	115,128	483,800
[-] AW01128	Operating supplies and services	53,388	257,271	251,369	168,279	192,451	209,545	249,075	329,426	261,000	290,441	441,205	578,140	3,281,591
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	(30,810)	29,709	21,699	25,005	29,261	43,686	40,844	32,309	50,297	46,110	15,412	31,208	334,730
57010016	Uncollectible Accounts Exp - Admin & General	0	0	1,960	0	0	5,705	0	0	1,611	0	0	1,214	10,489
[-] AW01168	Uncollectible accounts expense	(30,810)	29,709	23,659	25,005	29,261	49,390	40,844	32,309	51,908	46,110	15,412	32,422	345,219
52510015	Bank Service Charges - Customer Accounting	8,726	7,999	6,104	7,876	7,484	7,392	7,065	7,328	7,983	7,873	7,261	6,421	89,511
52520000	Collection Agencies	(4)	(16)	0	0	(11)	(48)	(12)	0	(44)	0	0	(244)	(379)
[-] AW01170	Customer accounting, other	8,722	7,983	6,104	7,876	7,473	7,344	7,053	7,328	7,940	7,873	7,261	6,177	89,132
55110000	Insurance Vehicle	1,904	1,526	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	1,715	20,576
55710000	Insurance General Liabilty	44,022	55,761	49,892	49,829	50,065	50,192	50,224	50,351	50,418	49,824	48,578	49,953	599,109
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	7,889	7,889
55720000	Insurance Workers Compensation	2,524	2,502	2,513	2,741	2,513	2,586	2,577	2,513	2,717	2,662	2,623	2,671	31,140
55720100	Insurance WC Capitalized Credits	(666)	(897)	(1,106)	(859)	(1,203)	(1,219)	(1,137)	(918)	(1,009)	(887)	(873)	(898)	(11,673)
55730000	Insurance Other	725	796	778	760	847	796	760	929	760	792	762	762	9,467
55740000	Insurance Property	17,640	21,458	19,549	19,549	19,549	19,549	19,549	19,549	19,549	22,199	19,549	19,549	237,234
[-] AW01171	Insurance other than group	66,148	81,145	73,339	73,735	73,485	73,619	73,688	74,137	74,149	76,304	72,352	81,640	893,741
62002100	M&S Maint - Source of Supply	181	0	0	159	594	96	0	0	0	0	0	1,213	2,243
62002200	M&S Maint - Pumping	5,480	3,249	4,403	2,713	3,032	7,493	24,091	24,027	72,507	29,017	17,749	36,704	230,465
62002300	M&S Maint - Water Treatment	(4,364)	14,200	(13,694)	54	405	1,585	1,380	12,209	1,517	7,834	35,820	9,309	66,255
62002400	M&S Maint - Transmission & Distribution	(8,777)	9,938	31,622	8,648	11,685	16,251	9,098	11,971	36,359	17,667	16,968	15,847	177,278
62002600	M&S Maint - Admin & General	989	600	562	691	182	927	2,143	1,206	8,055	3,676	2,825	1,812	23,667
62502100	Misc Maint - Source of Supply	0	0	0	0	0	0	0	0	0	0	0	334	334
62502200	Misc Maint - Pumping	0	9	(9)	0	100	(100)	9,311	0	0	1,660	0	562	11,532
62502300	Misc Maint - Water Treatment	0	0	15,542	0	0	0	4,859	0	0	98	5,366	1,873	27,738
62502400	Misc Maint - Transmission & Distribution	179	5,438	467	16,704	(802)	252	513	(1,072)	(71)	5,967	934	2,028	30,537
62502440	Misc Maint - Transmission & Distribution - Hydrant	0	0	0	0	0	0	0	1,466	0	0	0	0	1,466
62502600	Misc Maint - Admin & General	60	2,820	351	351	351	351	351	2,891	1,180	565	10,230	889	20,391
62520700	Misc Maint Paving/Backfill	2,965	13,658	53,446	(37,951)	38,777	9,104	8,516	20,542	26,454	17,627	23,435	130,182	306,755
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	2,185	3,150	(2,308)	(47)	567	3,048	1,322	2,142	0	1,886	1,879	4,377	18,201
63110022	Contract Svc-Eng Maint - Pumping	0	0	15,894	0	3,343	0	0	(3,343)	10,515	0	0	0	26,409
63110023	Contract Svc-Eng Maint - Water Treatment	0	0	0	0	0	0	0	0	0	0	0	6,597	6,597
63110024	Contract Svc-Eng Maint - Transmission & Distr	0	0	0	0	0	0	0	0	5,205	0	0	715	5,920
63110026	Contract Svc-Eng Maint - Admin & General	0	0	0	0	0	(1,800)	0	16,200	17,712	8,800	3,531	0	44,443
63150022	Contract Svc-Other Maint - Pumping	(117)	1,131	12,508	500	0	0	10,205	3,005	4,109	16,294	2,429	9,143	59,206
63150023	Contract Svc-Other Maint - Water Treatment	(3,363)	300	1,120	1,939	11,940	1,511	169	5,559	40,178	40,347	6,343	730	106,773
63150024	Contract Svc-Other Maint - Transmission & Distr	22,433	5,210	1,632	82,419	(23,410)	57,420	(3,253)	54,498	3,424	603	(11,251)	36,938	226,662
63150026	Contract Svc-Other Maint - Admin & General	2,147	3,140	4,406	2,571	1,674	1,224	9,768	17,154	1,289	6,890	16,116	183,267	249,645
[-] AW01129	Maintenance supplies and services	19,998	62,842	125,943	78,751	48,436	97,362	78,473	168,455	228,432	158,932	132,374	442,518	1,642,516
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	1,426,484	754,015	5,695,012	2,635,038	1,676,014	3,265,622	1,573,593	1,701,958	992,773	112,508	1,629,436	722,873	22,185,325
88106000	Capital Movements - CCNC	(59,272)	620,615	(4,465,453)	(1,861,315)	(572,249)	(1,673,675)	1,794,669	(123,757)	461,638	1,019,114	1,052,011	9,417,207	5,609,534
88107000	Capital Movements - CWIP	320,885	(133,955)	500,085	1,617,360	1,061,746	854,868	(299,076)	1,012,408	1,639,915	853,885	38,267	(6,134,151)	1,332,237
88108020	Capital Movements - UP - A/D - Salvage	0	(430)	(162,776)	0	0	0	0	(26,181)	(8,349)	(252)	(9,035)	0	(207,023)
88252100	Capital Movements - ADV NT	(200,536)	(267,283)	0	7,481	0	(230,412)	213,841	(52,782)	0	(143,099)	0	(2,658,429)	(3,331,220)
88252170	Capital Movements - ADV NT WIP	341,367	0	(398,828)	269,100	(415,215)	184,985	(291,066)	(13,375)	(310,787)	176,899	(157,914)	2,463,384	1,848,550
88252200	Capital Movements - ADV Tax	(154,244)	480,695	0	(418,658)	102,885	61,720	943	108,322	4,652	1,767	0	321,120	509,203
88252270	Capital Movements - ADV Tax WIP	(5,476)	(600)	0	116,402	(43,322)	(60,379)	22,684	(23,627)	(4,652)	4,652	0	103,115	108,797
88257000	Capital Movements - Cost of Removal	347,527	89,197	90,597	20,836	27,287	883,533	(311,616)	297,897	170,400	123,474	343,683	626,114	2,708,929
88257100	Capital Movements - RWIP	(147,892)	39,211	101,565	242,744	252,943	(147,515)	78,517	(146,057)	44,365	46,359	(233,677)	(72,390)	58,173
88271100	Capital Movements - CIAC NT	(114,429)	(106,671)	(8,447)	1,092	0	(68,348)	(3,445)	(117,251)	0	(11,428)	0	(187,956)	(616,884)
88271170	Capital Movements - CIAC NT WIP	125,356	0	(30,840)	7,196	(34,981)	12,835	(134,383)	112,018	(25,759)	11,428	(13,572)	166,416	195,714
88271200	Capital Movements - CIAC Tax	2,486	(23,671)	0	(15,887)	(102,885)	(123,055)	(1,081)	(7,433)	0	(106,661)	(8,991)	(3,334)	(390,513)
88271270	Capital Movements - CIAC Tax WIP	0	(21,217)	(9,504)	(108,938)	(14,732)	89,707	(14,010)	(7,027)	(14,508)	103,030	0	14,135	16,935
88900000	Capital Movements - Settlement	(1,882,256)	(1,429,904)	(1,311,410)	(2,512,452)	(1,937,491)	(3,049,886)	(2,629,570)	(2,715,112)	(2,949,689)	(2,191,677)	(2,640,207)	(4,778,105)	(30,027,758)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	1,660,512	1,987,978	2,371,609	1,621,102	1,944,712	2,191,216	2,042,279	2,419,915	2,254,367	2,088,793	2,333,402	2,937,543	25,853,429
68011000	Depreciation Exp - UPIS General	913,578	707,416	767,907	817,020	818,815	820,814	823,159	842,176	848,864	825,947	828,428	833,506	9,847,631
68011100	Depreciation Expense - Vehicles	0	186,662	36,994	161,838	105,750	106,627	107,284	108,207	110,536	113,788	114,818	118,515	1,271,019
68011110	Depreciation Expense -Capitalized Credits	0	(39,913)	(13,637)	(90,210)	(50,911)	(47,603)	(44,380)	(37,898)	(41,629)	(36,952)	(40,378)	(39,938)	(483,450)
68012000	Depreciation Exp - Amort CIAC Tax	(6,065)	(6,063)	(6,085)	(6,085)	(6,100)	(6,195)	(5,716)	(5,676)	(5,690)	(5,690)	(5,789)	(5,797)	(70,949)

Tennessee American Water Company
2022 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
68012500	Depreciation Exp - Amort CIAC Nontax	(18,602)	(18,723)	(18,820)	(18,834)	(18,833)	(18,833)	(18,904)	(18,910)	(19,028)	(19,028)	(19,047)	(19,047)	(226,612)
[-] AW01132	Depreciation	888,911	829,379	766,359	863,729	848,720	854,811	861,442	887,899	893,053	878,064	878,033	887,238	10,337,638
68254000	Amortization - Reg Asset AFUDC	4,218	4,218	(8,435)	0	0	0	0	0	0	0	0	0	0
68258000	Amortization - Reg Asset	93	93	93	93	93	93	93	93	93	93	93	93	1,116
[-] AW01133	Amortization	4,311	4,311	(8,342)	93	93	93	93	93	93	93	93	93	1,116
68311000	Removal Costs - ARO/Net Neg Salvage	65,220	65,421	65,625	65,808	65,933	66,039	66,236	67,665	68,271	68,402	68,536	68,777	801,934
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(493)	(492)	(495)	(495)	(495)	(495)	(515)	(515)	(517)	(517)	(517)	(517)	(6,065)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,389)	(2,408)	(2,424)	(2,426)	(2,426)	(2,426)	(2,437)	(2,438)	(2,456)	(2,456)	(2,459)	(2,459)	(29,204)
[-] AW01134	Removal costs, net	62,339	62,521	62,706	62,887	63,012	63,118	63,284	64,712	65,297	65,429	65,560	65,801	766,666
[-] AW01112	Depreciation and amortization	955,560	896,211	820,723	926,709	911,825	918,022	924,820	952,704	958,443	943,586	943,685	953,132	11,105,419
68520000	Property Taxes	289,910	289,910	128,151	299,562	299,562	299,562	299,562	299,562	299,562	299,562	299,562	311,562	3,416,034
68532000	FUTA	3,247	1,227	18	0	0	46	62	21	24	44	15	42	4,747
68532100	FUTA Cap Credits	(1,000)	(417)	0	0	0	(14)	(9)	0	(7)	(1)	0	(42)	(1,490)
68533000	FICA	50,176	51,349	50,508	47,940	51,079	54,782	50,210	49,289	50,243	45,713	48,362	51,610	601,263
68533100	FICA Cap Credits	(13,473)	(16,993)	(30,711)	(15,555)	(20,267)	(21,806)	(19,554)	(15,757)	(17,732)	(14,671)	(14,424)	(14,897)	(215,840)
68535000	SUTA	960	307	5	0	0	14	17	254	7	757	4	12	2,336
68535100	SUTA Cap Credits	(298)	(102)	0	0	0	(4)	(2)	0	(2)	(0)	0	(11)	(419)
68543000	Other Taxes and Licenses	61,000	61,000	61,026	61,000	61,052	60,896	61,000	61,000	61,000	93,756	61,000	60,975	764,705
68544000	Gross Receipts Tax	60,725	60,725	60,725	60,725	60,725	60,725	60,725	105,513	79,024	79,024	79,024	79,024	846,683
68545000	Utility Reg Assessment	17,084	17,084	17,084	26,781	19,509	19,509	19,509	19,509	19,509	19,509	19,509	19,509	234,103
[-] AW01113	General taxes	468,332	464,091	286,806	480,454	471,660	473,709	471,519	519,392	491,628	523,693	493,053	507,785	5,652,122
[-] AW01108	Operating expenses, net	3,084,404	3,348,280	3,479,138	3,028,265	3,328,197	3,582,947	3,438,618	3,892,010	3,704,439	3,556,072	3,770,141	4,398,460	42,610,970
[-] AW01184	Operating Income (loss)	(1,448,866)	(1,100,626)	(1,188,055)	(1,663,531)	(1,970,080)	(1,891,446)	(2,171,440)	(1,648,652)	(1,668,219)	(1,931,478)	(1,240,431)	(284,827)	(18,207,651)
81815100	Interest Income - STD Intercompany	0	0	0	0	0	(238)	0	0	0	0	0	0	(238)
[-] AW01139	Interest income	0	0	0	0	0	(238)	0	0	0	0	0	0	(238)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	319,834	319,834	319,834	319,834	335,904	338,376	338,376	338,376	338,376	338,376	338,376	338,376	3,983,873
81016000	Interest expense-LTD debt discount amort inside	1,462	1,462	1,462	1,462	1,462	1,707	1,593	1,593	1,593	1,593	1,593	1,593	18,578
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	28,032
[-] AW01135	Interest on long-term debt	360,872	360,873	360,873	360,872	376,942	379,659	379,545	379,545	379,545	379,545	379,545	379,545	4,477,363
81315000	Interest Short Term Debt Intercompany	15,376	(12,608)	1,093	2,179	506	0	3,982	5,705	7,693	18,770	20,969	29,752	93,416
[-] AW01136	Interest on short-term debt	15,376	(12,608)	1,093	2,179	506	0	3,982	5,705	7,693	18,770	20,969	29,752	93,416
[-] AW01116	Interest, net	376,249	348,265	361,965	363,051	377,448	379,421	383,527	385,250	387,238	398,316	400,514	409,298	4,570,541
71810000	Other Non-service Pension Benefit Cost	890	234	1,136	(340)	480	480	480	480	480	(1,910)	241	241	2,892
71820000	Other Non-service PBOP Benefit Cost	(108,971)	(108,971)	(109,066)	(109,256)	(109,066)	(109,066)	(109,066)	(109,066)	(109,066)	(109,066)	(109,066)	(109,066)	(1,308,792)
[-] AW0118	Nonoperating benefit costs, net	(108,081)	(108,737)	(107,930)	(109,596)	(108,586)	(108,586)	(108,586)	(108,586)	(108,586)	(110,976)	(108,825)	(108,825)	(1,305,900)
70510000	AFUDC - Equity	(3,487)	(5,390)	(6,138)	(8,181)	(12,072)	(13,400)	(13,621)	(12,934)	(15,784)	(18,535)	(19,981)	(16,494)	(146,015)
[-] AW01117	Allowance for funds used during construction	(3,487)	(5,390)	(6,138)	(8,181)	(12,072)	(13,400)	(13,621)	(12,934)	(15,784)	(18,535)	(19,981)	(16,494)	(146,015)
85000000	AFUDC Debt	(3,850)	(5,950)	(6,776)	(9,031)	(13,328)	(14,794)	(15,038)	(14,279)	(17,425)	(20,463)	(22,059)	(18,210)	(161,203)
[-] AW01118	Allowance for borrowed funds used during cons	(3,850)	(5,950)	(6,776)	(9,031)	(13,328)	(14,794)	(15,038)	(14,279)	(17,425)	(20,463)	(22,059)	(18,210)	(161,203)
82010000	Amortize Debt Disc & Exp	188	188	188	188	188	188	188	188	188	188	188	188	2,256
82015000	Amortize Debt Disc & Exp Intercompany	6,116	6,116	6,116	6,114	6,347	6,462	6,464	6,464	6,464	6,464	6,464	6,464	76,057
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	4,916	1,553	1,571	19,818
[-] AW01119	Amortization of debt expense	7,613	7,613	7,613	7,611	7,844	7,958	7,961	7,961	7,961	11,569	8,205	8,224	98,131
71511000	M&J Revenues	(3,898)	(7,955)	(6,286)	(4,781)	(11,161)	(10,824)	(2,090)	(4,337)	(3,951)	(4,280)	0	0	(59,563)
71521000	M&J Expenses	2,354	548	23,878	7,562	8,212	10,412	1,686	5,722	280	1,434	1,812	4,369	68,268
71712000	Gains/Losses Other Non-Operating	10,604	(22,432)	(17,843)	29,670	0	0	0	0	0	0	0	0	0
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01142	Other miscellaneous income	9,060	(29,838)	(251)	32,451	(2,949)	(412)	(404)	1,385	(3,671)	(2,846)	1,812	4,369	8,705
[-] AW01140	Other income	9,060	(29,838)	(251)	32,451	(2,949)	(412)	(404)	1,385	(3,671)	(2,846)	1,812	4,369	8,705
75840000	Lobbying Expenses	615	315	340	315	315	1,617	532	532	532	532	532	60,982	67,162
[-] AW01145	Other miscellaneous deductions	615	315	340	315	315	1,617	532	532	532	532	532	60,982	67,162
[-] AW01143	Other deductions	615	315	340	315	315	1,617	532	532	532	532	532	60,982	67,162
[-] AW01120	Other, net	9,675	(29,523)	90	32,767	(2,634)	1,204	128	1,917	(3,139)	(2,314)	2,344	65,352	75,867
[-] AW01110	Other Income (Expenses)	278,119	206,278	248,823	276,621	248,672	251,804	254,371	259,328	250,265	257,598	260,199	339,344	3,131,421
[-] AW01182	Income (loss) before income taxes	(1,170,747)	(894,349)	(939,231)	(1,386,910)	(1,721,408)	(1,639,642)	(1,917,069)	(1,389,324)	(1,417,954)	(1,673,880)	(980,232)	54,516	(15,076,230)
69011000	FIT - Current	56,109	5,260	36,126	131,084	169,902	140,908	60,375	100,260	94,278	106,426	185,830	(1,667,439)	(580,882)
[-] AW01150	Current federal income taxes - operating	56,109	5,260	36,126	131,084	169,902	140,908	60,375	100,260	94,278	106,426	185,830	(1,667,439)	(580,882)
69021000	SIT - Current	17,218	13,773	13,953	19,559	26,324	37,184	3,018	24,302	21,653	23,656	62,189	(568,237)	(305,407)
[-] AW01151	Current state income taxes - operating	17,218	13,773	13,953	19,559	26,324	37,184	3,018	24,302	21,653	23,656	62,189	(568,237)	(305,407)
[-] AW01146	Current income taxes - operating	73,327	19,033	50,079	150,643	196,226	178,092	63,393	124,562	115,931	130,081	248,019	(2,235,676)	(886,289)
69031000	FIT - Other Income & Deductions Current Year	(498)	1,139	(641)	0	0	0	0	0	0	0	0.0	0	0
[-] AW01152	Current federal income taxes - non-operating	(498)	1,139	(641)	0	0	0	0	0	0	0	0.0	0	0
69041000	SIT - Other Income & Deductions Current Year	(154)	470	(316)	0	0	0	0	0	0	0	0.0	0	0

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01153	Current state income taxes - non-operating	(154)	470	(316)	0	0	0	0	0	0	0	0.0	0	0
[-] AW01147	Current income taxes - non-operating	(652)	1,609	(957)	0	0	0	0	0	0	0	0.0	0	0
[-] AW01121	Current income taxes	72,675	20,642	49,122	150,643	196,226	178,092	63,393	124,562	115,931	130,081	248,019.0	(2,235,676)	(886,289)
69063000	Deferred FIT - Reg Asset/Liability	(194,086)	(194,086)	388,172	0	0	0	0	0	0	0	0.0	0	0
69065000	Deferred FIT - Other	177,595	253,878	(334,932)	(44,191)	(56,787)	26,627	(1,700)	(928)	3,470	(1,195)	(34.6)	1,969,924	1,991,727
[-] AW01148	Deferred federal income tax expense	(16,491)	59,792	53,240	(44,191)	(56,787)	26,627	(1,700)	(928)	3,470	(1,195)	(34.6)	1,969,924	1,991,727
69073000	Deferred SIT - Reg Asset/Liability	(12,109)	(12,109)	24,218	0	0	0	0	0	0	0	0.0	0	0
69073500	Deferred SIT - Other	110,061	55,660	(11,038)	72,962	88,484	(29,968)	125,795	68,645	74,684	88,432	2,562.8	371,872	1,018,152
[-] AW01149	Deferred state income tax expense	97,952	43,551	13,180	72,962	88,484	(29,968)	125,795	68,645	74,684	88,432	2,562.8	371,872	1,018,152
[-] AW01122	Deferred taxes	81,461	103,343	66,421	28,770	31,697	(3,341)	124,095	67,718	78,155	87,237	2,528.2	2,341,796	3,009,879
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(248)	(494)	(600)	(501)	(852)	(465)	(496)	(599)	(17.4)	303	(4,764)
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	4,627	(3,221)	(3,906)	(3,261)	(5,553)	(3,030)	(3,234)	(3,904)	(113.1)	1,977	(31,037)
[-] AW01123	Amortization of investment tax credits	(6,106)	(6,106)	4,378	(3,715)	(4,506)	(3,761)	(6,406)	(3,496)	(3,731)	(4,503)	(130.5)	2,281	(35,801)
[-] AW01109	Provision for income taxes	148,030	117,879	119,921	175,698	223,417	170,990	181,083	188,784	190,355	212,815	250,416.7	108,401	2,087,789
[-] AW01181	Net income (loss)	(1,022,717)	(776,470)	(819,311)	(1,211,211)	(1,497,991)	(1,468,652)	(1,735,986)	(1,200,540)	(1,227,599)	(1,461,065)	(729,815.2)	162,917	(12,988,440)
[-] AW01180	Net Income Available to common stockholders	(1,022,717)	(776,470)	(819,311)	(1,211,211)	(1,497,991)	(1,468,652)	(1,735,986)	(1,200,540)	(1,227,599)	(1,461,065)	(729,815.2)	162,917	(12,988,440)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,375,423	0	0	1,925,593	0	0	3,163,474	0	0.0	3,163,474	9,627,964
[-] AW01125	Common Dividends	0	0	1,375,423	0	0	1,925,593	0	0	3,163,474	0	0.0	3,163,474	9,627,964
[-] AW0194	PROFIT & LOSS STATEMENT	(1,022,717)	(776,470)	556,113	(1,211,211)	(1,497,991)	456,941	(1,735,986)	(1,200,540)	1,935,875	(1,461,065)	(729,815.2)	3,326,391	(3,360,477)
Result		**(1,022,717)**	**(776,470)**	**556,113**	**(1,211,211)**	**(1,497,991)**	**456,941**	**(1,735,986)**	**(1,200,540)**	**1,935,875**	**(1,461,065)**	**(729,815.2)**	**3,326,391**	**(3,360,477)**

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,629,369)	($1,592,802)	($1,640,304)	($1,693,575)	($1,728,734)	($1,908,857)	($2,009,777)	($1,938,423)	($1,898,709)	($1,742,283)	($1,625,144)	($1,640,691)	($21,048,669)
40111100	Residential Sales Billed Surcharge	0	0	0	2	0	0	0	0	0	0	0	0	2
40111200	Residential Sales Billed DSIC	(418,256)	(480,482)	(494,447)	(538,394)	(570,824)	(630,766)	(663,927)	(637,501)	(618,878)	(568,635)	(530,117)	(535,740)	(6,687,968)
40112000	Residential Sales Unbilled	(140,791)	61,616	(109,364)	100,918	(111,708)	(148,500)	67,920	(172,161)	147,628	127,060	(72,524)	(9,948)	(259,855)
[-] AW01100	Water revenues - residential	(2,188,416)	(2,011,668)	(2,244,115)	(2,131,049)	(2,411,266)	(2,688,122)	(2,605,785)	(2,748,085)	(2,369,959)	(2,183,859)	(2,227,785)	(2,186,379)	(27,996,490)
40121000	Commercial Sales Billed	(1,156,472)	(1,154,313)	(1,215,254)	(1,265,486)	(1,248,129)	(1,363,850)	(1,433,296)	(1,376,826)	(1,374,950)	(1,361,970)	(1,234,925)	(1,215,947)	(15,401,418)
40121100	Commercial Sales Billed Surcharge	0	0	0	26	0	0	0	0	0	0	0	0	26
40121200	Commercial Sales Billed DSIC	(289,244)	(346,842)	(366,645)	(401,712)	(411,156)	(450,447)	(474,370)	(453,268)	(448,971)	(444,110)	(402,640)	(396,267)	(4,885,670)
40122000	Commercial Sales Unbilled	(35,080)	21,421	(33,190)	3,423	(113,615)	(73,887)	43,040	(111,746)	244,711	(157,844)	(20,801)	93,380	(140,190)
[-] AW01101	Water revenues - commercial	(1,480,796)	(1,479,734)	(1,615,089)	(1,663,749)	(1,772,900)	(1,888,184)	(1,864,627)	(1,941,839)	(1,579,210)	(1,963,924)	(1,658,366)	(1,518,834)	(20,427,252)
40131000	Industrial Sales Billed	(308,296)	(279,345)	(298,499)	(315,627)	(308,401)	(314,613)	(338,172)	(338,371)	(354,611)	(332,042)	(312,544)	(315,325)	(3,815,845)
40131100	Industrial Sales Billed Surcharge	0	0	0	(27)	0	0	0	0	0	0	0	0	(27)
40131200	Industrial Sales Billed DSIC	(73,277)	(84,149)	(89,818)	(98,118)	(101,877)	(103,917)	(111,698)	(111,528)	(115,723)	(108,203)	(101,856)	(102,766)	(1,202,931)
40132000	Industiral Sales Unbilled	25,694	(37,805)	(30,189)	21,218	(10,282)	(34,496)	13,038	18,067	(6,363)	6,472	(16,416)	26,396	(24,662)
[-] AW01102	Water revenues - industrial	(355,880)	(401,298)	(418,505)	(392,555)	(420,560)	(453,025)	(436,833)	(431,832)	(476,697)	(433,772)	(430,815)	(391,695)	(5,043,465)
40145000	Private Fire Billed	(211,909)	(212,637)	(212,551)	(213,974)	(197,830)	(217,222)	(216,447)	(216,556)	(212,558)	(211,982)	(222,172)	(216,427)	(2,562,266)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40145200	Private Fire Billed DSIC	(105,304)	(42,547)	(41,165)	(118,967)	(40,517)	(47,467)	(120,855)	(47,611)	(47,796)	(120,171)	(47,229)	(47,573)	(827,200)
40146000	Private Fire Unbilled	(181)	(241)	422	0	0	0	(13)	13	(9,657)	9,657	0	0	0
[-] AW01104	Water revenues - private fire	(317,394)	(255,426)	(253,293)	(332,941)	(238,348)	(264,688)	(337,316)	(264,154)	(270,011)	(322,495)	(269,401)	(264,000)	(3,389,466)
40151000	Public Authority Billed	(185,876)	(244,694)	(227,181)	(244,231)	(259,570)	(276,061)	(283,508)	(282,385)	(278,575)	(276,093)	(223,037)	(220,524)	(3,001,735)
40151200	Public Authority Billed DSIC	(46,520)	(72,691)	(68,385)	(77,047)	(85,749)	(91,401)	(93,680)	(92,928)	(90,804)	(89,979)	(72,688)	(71,864)	(953,736)
40152000	Public Authority Unbilled	13,186	31,508	(57,497)	26,080	(19,379)	(20,911)	11,165	(34,755)	86,604	(89,087)	29,430	9,966	(13,689)
[-] AW01105	Water revenues - public authority	(219,211)	(285,878)	(353,063)	(295,199)	(364,697)	(388,373)	(366,023)	(410,068)	(282,775)	(455,159)	(266,296)	(282,421)	(3,969,161)
40161000	Sales for Resale Billed	(74,350)	(63,824)	(69,713)	(81,031)	(68,356)	(92,456)	(91,046)	(84,539)	(84,302)	(74,955)	(68,145)	(70,925)	(923,641)
40161200	Sales for Resale Billed DSIC	(19,153)	(19,205)	(20,977)	(25,642)	(22,578)	(30,538)	(30,072)	(27,814)	(27,480)	(24,428)	(22,208)	(23,114)	(293,210)
40162000	Sales for Resale Unbilled	12,726	(10,496)	(10,987)	9,547	3,145	(29,380)	25,778	(19,590)	28,539	(7,485)	(6)	(1,813)	(21)
[-] AW01106	Water revenues - sales for resale	(80,777)	(93,524)	(101,676)	(97,125)	(87,789)	(152,375)	(95,340)	(131,943)	(83,244)	(106,869)	(90,359)	(95,852)	(1,216,872)
40172000	Misc Sales Unbilled	0	0	0	0	0	0	0	(331)	331	0	0	0	0
40189900	Other Water Revenue	469,166	(30,487)	385,821	346,144	302,348	324,970	380,845	329,566	327,339	358,023	293,438	524,021	4,011,194
[-] AW01107	Water revenues - other	469,166	(30,487)	385,821	346,144	302,348	324,970	380,845	329,235	327,671	358,023	293,438	524,021	4,011,194
[-] AW0196	Water revenues	(4,173,308)	(4,558,015)	(4,599,921)	(4,566,474)	(4,993,212)	(5,509,796)	(5,325,078)	(5,598,686)	(4,734,224)	(5,108,054)	(4,649,584)	(4,215,160)	(58,031,512)
40211000	Domestic WW Service Billed	0	0	0	0	0	0	0	0	0	0	0	0	0
40289900	Other WW Revenue	0	0	0	0	0	(3,475)	0	0	3,475	0	0	0	0
[-] AW0197	Sewer revenues	0	0	0	0	0	(3,475)	0	0	3,475	0	0	0	0
40310100	Other Revenue - Late Payment Charge	(25,865)	(25,311)	(28,407)	(23,445)	(25,160)	(27,199)	(34,399)	(34,389)	(21,987)	(33,243)	(29,198)	276,196	(32,406)
40310200	Other Revenue - Rent	(13,264)	(13,264)	(25,943)	(16,508)	(16,508)	(16,508)	(17,924)	(16,862)	(16,862)	(16,862)	(16,862)	(16,862)	(204,230)
40310400	Other Revenue - NSF Check Charge	(2,020)	(2,300)	(2,200)	(2,220)	(2,420)	(3,100)	(2,620)	(3,140)	(3,140)	(3,380)	(2,560)	(4,060)	(33,160)
40310500	Other Revenue - Application/Initiation Fee	(16,420)	(17,165)	(20,950)	(21,115)	(21,165)	(23,130)	(21,140)	(20,985)	(15,205)	(16,925)	(17,989)	(16,070)	(228,259)
40310600	Other Revenue - Usage Data	(1,482)	(1,376)	(1,487)	(1,488)	(1,424)	(1,438)	(1,435)	(1,446)	(1,440)	(1,393)	(1,508)	(1,351)	(17,267)
40310700	Other Revenue - Reconnection Fee	(15,690)	(9,960)	(30,165)	(28,140)	(19,845)	(18,542)	(23,580)	(20,475)	(21,345)	(23,460)	(22,500)	(19,995)	(253,697)
40319900	Other Revenue - Misc Service	0	(25)	0	(92)	(839)	0	0	0	0	0	0	0	(956)
[-] AW0198	Other revenues	(74,741)	(69,401)	(109,152)	(93,007)	(87,361)	(89,917)	(101,098)	(97,296)	(79,979)	(95,264)	(90,616)	217,859	(769,975)
[-] AW0195	Operating revenues	(4,248,049)	(4,627,416)	(4,709,073)	(4,659,481)	(5,080,573)	(5,603,188)	(5,426,176)	(5,695,982)	(4,810,729)	(5,203,318)	(4,740,200)	(3,997,301)	(58,801,487)
51010000	Purchased Water	1,718	3,721	12,472	5,171	8,534	11,494	12,098	10,552	10,113	18,517	9,508	9,212	113,112
[-] AW01155	Purchased water	1,718	3,721	12,472	5,171	8,534	11,494	12,098	10,552	10,113	18,517	9,508	9,212	113,112
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	592	3,406	2,784	1,071	1,058	2,919	2,003	2,303	1,883	2,154	1,726	1,241	23,140
51510012	Purchased Power - Pumping	165,361	157,055	194,293	173,352	191,074	183,186	216,418	205,832	209,301	187,762	175,277	209,522	2,268,432
51510013	Purchased Power - Water Treatment	7,337	7,801	9,439	7,954	7,457	6,320	6,032	6,670	6,147	7,461	8,511	7,823	88,951
51510014	Purchased Power - Transmission & Distribution	1,380	1,286	1,098	1,036	1,092	1,820	1,618	2,032	1,306	1,245	1,641	1,301	16,854
51510016	Purchased Power - Admin & General	(56,795)	62,206	86,091	(83,800)	36,540	101,890	90,024	10,374	(23,346)	(34,564)	28,863	(16,783)	200,700
51520000	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	1,145	0	1,145
[-] AW01154	Fuel and power	117,874	231,753	293,704	99,612	237,220	296,135	316,096	227,211	195,290	164,058	217,163	203,103	2,599,221
51800000	Chemicals	75,006	77,669	98,146	89,992	97,378	90,672	98,914	121,297	112,998	86,895	79,342	78,389	1,106,697
[-] AW01156	Chemicals	75,006	77,669	98,146	89,992	97,378	90,672	98,914	121,297	112,998	86,895	79,342	78,389	1,106,697
51110000	Waste Disposal	(12,809)	19,519	69,908	8,731	46,296	17,276	23,390	42,191	39,507	10,236	46,274	65,795	376,313
[-] AW01157	Waste disposal	(12,809)	19,519	69,908	8,731	46,296	17,276	23,390	42,191	39,507	10,236	46,274	65,795	376,313
[-] AW01126	Production costs	181,789	332,663	474,230	203,506	389,428	415,577	450,499	401,250	357,908	279,707	352,286	356,500	4,195,343
50100000	Labor Natural Account	251,374	190,123	217,227	241,229	222,597	256,376	359,370	256,375	267,325	232,422	224,802	435,920	3,155,140
50100001	Labor Expense Accrual	(3,538)	(5,940)	32,379	28,650	16,448	66,161	(137,543)	33,505	45,123	8,565	17,583	(101,124)	268
50101100	Labor Oper Source of Supply	21	0	0	42	0	21	0	2,184	7,099	2,594	3,550	3,140	18,651
50101200	Labor Oper Pumping	105,577	104,946	113,632	106,144	89,247	86,751	115,078	87,200	85,394	100,458	92,784	78,225	1,165,435
50101300	Labor Oper Water Treatment	14,811	16,403	19,826	17,699	15,549	18,424	21,424	24,213	19,351	19,568	23,547	15,167	225,982
50101420	Labor Oper Trans & Distr - Meter	42,016	45,220	51,650	49,978	51,996	48,916	45,768	49,187	45,292	53,512	52,751	38,804	575,090
50101510	Labor Oper Customer Acctg - Meter Read	35,506	38,614	42,622	29,026	35,561	36,231	39,216	35,039	30,108	37,031	37,812	32,507	429,272
50101600	Labor Oper Admin & General	92,770	100,887	97,819	93,691	81,340	71,398	96,459	84,667	86,929	89,947	99,477	84,236	1,079,620
50102200	Labor Maint Pumping	0	0	0	41	(41)	0	0	0	0	0	0	0	0
50102300	Labor Maint Water Treatment	(240)	0	151	83	361	(189)	156	0	0	111	(55)	0	377
50102400	Labor Maint Transmission & Distribution	9,106	9,205	13,960	6,743	12,413	8,887	9,714	9,108	9,590	8,598	8,893	5,868	112,084

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50102420	Labor Maint Transmssn & Distr - Mains	13,407	20,201	17,550	19,695	7,975	12,525	16,687	13,490	5,222	15,444	21,540	12,724	176,462
50102430	Labor Maint Transmssn & Distr - Service	22,218	19,550	17,976	19,238	19,258	13,950	23,277	21,491	6,813	13,914	15,575	9,475	202,734
50102440	Labor Maint Transmssn & Distr - Hydrants	11,739	15,933	15,166	14,482	19,740	8,072	19,978	12,599	23,057	15,738	23,352	2,149	182,006
50109900	Labor Capitalized Credits	(172,563)	(157,262)	(200,051)	(215,747)	(187,501)	(218,489)	(180,902)	(226,835)	(206,999)	(218,078)	(209,501)	(191,636)	(2,385,563)
50110000	Labor Non-scheduled Overtime - Natural Account	33,209	40,689	45,485	14,484	27,893	45,572	47,041	47,090	45,763	51,283	54,595	41,120	494,225
50111100	Labor Oper Non-scheduled Overtime- SS	0	0	60	0	0	0	0	0	0	0	0	0	60
50111200	Labor Oper Non-scheduled Overtime- P	4,238	3,572	3,844	5,714	4,204	4,783	4,587	9,227	5,349	4,345	5,650	9,325	64,836
50111300	Labor Oper Non-scheduled Overtime- WT	2,451	546	1,267	3,687	3,337	3,506	7,704	3,433	3,152	2,140	1,782	867	33,872
50111400	Labor Oper Non-scheduled Overtime- TD	0	0	123	0	0	0	0	0	0	0	0	0	123
50111420	Labor Oper Non-scheduled Overtime- TD Meter	1,691	575	2,070	2,731	1,129	1,221	1,782	1,119	1,732	1,460	1,672	6,374	23,558
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	74	78	825	0	2	0	0	0	0	255	0	111	1,346
50111600	Labor Oper Non-scheduled Overtime- AG	1,048	1,370	2,875	840	2,224	1,098	1,252	973	598	1,308	359	2,658	16,604
50112200	Labor Maint Non-scheduled Overtime- P	0	0	0	41	0	0	166	0	0	83	0	0	290
50112300	Labor Maint Non-scheduled Overtime- WT	0	0	0	166	0	0	0	0	0	0	0	0	166
50112400	Labor Maint Non-scheduled Overtime- TD	461	421	790	1,108	1,265	1,625	1,644	919	162	728	862	1,661	11,646
50112420	Labor Maint Non-scheduled Overtime- TD Mains	0	2,730	1,005	0	121	727	521	332	339	29	610	1,964	8,375
50112430	Labor Maint Non-scheduled Overtime- TD Service	2,666	1,063	889	611	1,893	891	1,372	1,103	1,331	720	859	1,070	14,469
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	0	44	833	131	208	21	456	89	190	893	346	16	3,227
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(33,209)	(40,689)	(45,485)	(14,484)	(27,893)	(45,572)	(47,041)	(47,090)	(45,763)	(51,283)	(54,595)	(41,120)	(494,225)
50120000	Labor Overtime - Natural Account	0	0	0	0	0	0	0	0	3,317	(2,961)	0	0	356
50121200	Labor Oper Scheduled Overtime-P	2,403	0	0	1,202	0	1,229	1,229	0	819	0	0	4,915	11,797
50121300	Labor Oper Scheduled Overtime-WT	1,373	0	0	322	0	707	385	0	630	0	0	2,931	6,348
50121420	Labor Oper Scheduled Overtime-TD Meter	0	0	0	0	0	411	0	0	411	682	0	411	1,916
50121510	Labor Oper Scheduled Overtime-CA Merer Read	0	0	0	0	0	0	0	0	0	364	0	0	364
50121600	Labor Oper Scheduled Overtime-AG	1,160	46	0	402	0	0	411	0	0	(115)	0	2,057	3,962
50122440	Labor Maint Scheduled Overtime-TD Hydrant	0	0	0	0	0	0	322	0	0	0	0	0	322
50129900	Labor Scheduled Overtime- Capitalized Credits	0	0	0	0	0	0	0	0	(3,317)	2,961	0	0	(356)
50171000	Annual Performance Plan	38,893	45,789	44,845	43,176	43,176	27,067	40,491	40,491	66,711	43,404	43,404	36,502	513,949
50171100	Annual Performance Plan Cap Credits	(6,056)	(5,143)	(7,362)	(7,810)	(6,694)	(7,887)	(6,078)	(7,599)	(6,914)	(7,764)	(7,479)	(6,822)	(83,608)
50171800	Compensation Expense - RSU/PSU	0	0	9,665	0	0	10,522	0	0	12,078	0	0	13,762	46,027
50185000	Severance	0	0	0	49,861	(2,701)	0	0	0	0	0	0	32,682	79,842
[-] AW01158	Salaries and wages	472,607	448,969	501,635	513,178	433,106	454,955	484,926	452,312	510,893	428,357	460,172	535,938	5,697,048
50610000	Pension Expense	18,152	18,152	18,152	18,152	18,152	18,152	18,152	18,152	18,152	18,152	18,152	18,152	217,824
50610100	Pension Capitalized Credits	(4,650)	(5,562)	(7,121)	(6,423)	(5,988)	(7,420)	(6,337)	(7,588)	(6,937)	(7,273)	(7,210)	(6,331)	(78,840)
[-] AW01159	Pension expense	13,502	12,590	11,031	11,729	12,164	10,732	11,815	10,564	11,215	10,879	10,942	11,821	138,984
50510000	OPEB Expense	6,138	5,638	5,692	5,719	6,259	6,312	6,332	6,322	6,322	316	12,622	6,201	73,872
50510100	OPEB Capitalized Credits	(2,224)	(1,881)	(2,308)	(2,049)	(1,917)	(2,403)	(2,074)	(2,520)	(2,092)	(2,451)	(2,192)	(2,141)	(26,252)
50550000	Group Insurance Expense	152,010	140,372	161,383	154,703	145,359	151,770	154,847	155,188	156,759	150,477	154,189	59,042	1,736,099
50550100	Group Insurance Capitalized Credits	(49,603)	(44,735)	(57,461)	(58,540)	(53,400)	(59,050)	(53,951)	(64,146)	(59,531)	(59,679)	(59,000)	(17,356)	(636,453)
50560000	Health Savings Account Expense	5,452	0	0	0	0	0	0	0	0	0	0	0	5,452
[-] AW01160	Group insurance expense	111,774	99,395	107,306	99,832	96,300	96,629	105,153	94,845	101,458	88,662	105,618	45,745	1,152,718
50421000	401k Expense	18,960	17,519	22,551	19,842	18,192	19,405	19,727	19,835	20,179	19,397	20,369	19,455	235,431
50421100	401k Expense Cap Credits	(6,207)	(5,599)	(7,562)	(7,175)	(6,776)	(7,259)	(6,796)	(7,933)	(7,318)	(7,462)	(7,745)	(7,226)	(85,056)
50422000	Defined Contribution Expense	26,473	24,855	28,940	27,911	25,552	27,477	28,431	27,818	27,796	26,861	27,753	28,048	327,914
50422100	Defined Contribution Plan Exp Cap Credits	(7,873)	(7,033)	(9,335)	(9,477)	(8,700)	(9,826)	(8,901)	(10,562)	(9,488)	(9,494)	(9,658)	(9,517)	(109,864)
50423000	Employee Stock Purchase Plan Expense	0	1,932	0	0	2,566	0	0	3,108	0	0	2,622	1,068	11,297
50426000	Retiree Medical Expense	2,645	2,492	1,758	2,685	2,569	2,535	2,661	2,645	2,186	2,530	2,635	2,029	29,368
50426100	Retiree Medical Expense Cap Credits	(700)	(593)	(806)	(865)	(789)	(923)	(786)	(992)	(830)	(846)	(787)	(832)	(9,748)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	0	0	0	0	0	0	0	0	0	0	0	0
50450013	Other Welfare - Water Treatment	0	0	0	0	0	0	0	0	3,000	500	500	0	4,000
50450014	Other Welfare - Transm & Distrib	0	0	0	0	0	0	0	1,499	0	0	0	(1,499)	0
50450016	Other Welfare - Admin & General	1,199	6,001	713	3,319	1,853	0	1,056	3,291	2,535	129	0	16,773	36,870
50451000	Employee Awards	0	148	2,983	0	11	275	7	0	0	14	242	0	3,680
50452000	Employee Physical Exams	263	(8)	85	178	514	(437)	478	353	343	(178)	683	(259)	2,015
50456000	Tuition Aid	1,059	0	0	0	0	0	0	0	0	0	0	3,677	4,736
50457000	Training	(4,471)	0	648	300	4,710	3,365	2,070	265	1,945	324	324	324	9,806
[-] AW01161	Other benefits	31,348	39,714	39,975	36,719	39,703	34,611	37,948	39,329	40,347	31,775	36,939	52,040	460,447
[-] AW01127	Employee-related costs	629,230	600,668	659,948	661,458	581,273	596,927	639,843	597,049	663,913	559,674	613,672	645,544	7,449,198
53401000	AWWSC Services - Labor OPEX	278,467	256,329	338,814	297,938	271,256	350,042	264,425	261,286	491,776	245,753	260,078	425,552	3,741,717
53401100	AWWSC Services - Pension OPEX	18,355	17,157	17,201	17,833	15,439	15,672	16,105	15,822	17,123	14,765	14,467	14,191	194,129
53401200	AWWSC Services - Group Insurance OPEX	51,247	39,834	41,500	45,087	41,079	41,269	41,248	40,995	43,862	40,591	34,461	39,681	500,854
53401300	AWWSC Services - Other Benefits OPEX	22,013	22,778	23,864	24,279	25,822	20,649	24,892	21,452	25,679	17,112	19,120	31,966	279,625
53401400	AWWSC Services - Contracted Services OPEX	86,296	67,275	88,063	86,743	62,035	69,893	59,089	73,665	72,895	63,203	47,654	110,015	886,825
53401500	AWWSC Services - Office Supplies OPEX	3,231	3,827	3,561	2,966	1,754	3,735	7,101	26,485	51,077	13,951	26,222	34,347	178,257
53401700	AWWSC Services - Rents OPEX	18,573	17,014	16,591	17,574	19,476	14,730	16,047	17,867	16,194	15,207	15,149	12,613	197,034
53401800	AWWSC Services Customer Accounting OPEX	100,851	53,452	89,912	63,282	73,899	91,134	85,622	70,360	76,679	80,343	86,901	84,037	956,473
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	33,124	40,048	35,442	9,738	27,521	19,237	24,508	23,184	23,157	23,834	21,842	27,799	309,434
53402100	AWWSC Services - Other O&M Expense OPEX	59,483	36,774	38,568	69,032	43,783	44,901	11,327	27,405	21,655	29,813	20,836	(53,200)	350,376
53402200	AWWSC Services - Depr & Amort OPEX	35,669	57,796	42,716	40,502	40,813	41,407	40,908	39,077	34,448	34,771	35,925	34,235	478,266

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53402300	AWWSC Services - General Taxes OPEX	51,331	24,353	22,096	24,037	18,916	19,893	17,987	18,385	26,862	15,309	20,258	27,268	286,694
53402400	AWWSC Services - Net Interest OPEX	2,515	2,782	2,522	2,140	1,898	2,030	2,164	1,853	1,752	1,520	1,462	(7,093)	15,544
53402500	AWWSC Services - Other Inc & Ded OPEX	0	0	0	0	0	0	13	0	0	0	0	0	13
53402600	AWWSC Services - Income Taxes OPEX	787	496	641	641	641	641	641	641	118	517	509	445	6,720
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	761,941	639,915	761,491	701,791	644,333	735,232	612,076	638,476	903,277	596,687	604,885	781,856	8,381,961
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110014	Contract Svc-Eng - Transmission & Distribution	0	0	0	0	0	0	112	0	0	0	0	0	112
53110016	Contract Svc-Eng - Admin & General	0	0	0	0	0	0	0	0	1,644	2,000	0	186	3,829
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	1,448	(665)	665	0	1,224	0	122	1,471	14,758	2,407	1,258	859	23,547
53150013	Contract Svc-Other - Water Treatment	2,970	1,389	242	345	0	3,913	178	330	3,116	1,735	193	553	14,965
53150014	Contract Svc-Other - Transmission & Distribution	4,205	6,957	4,571	2,765	(17,991)	3,643	4,087	7,162	4,786	3,359	5,895	17,043	46,483
53150015	Contract Svc-Other - Customer Accounting	450	0	0	0	0	0	0	0	0	981	0	0	1,431
53150016	Contract Svc-Other - Admin & General	48,808	11,469	10,977	10,674	27,594	16,874	12,476	9,013	25,093	25,144	8,568	195,837	402,528
53152000	Contract Svc-Lab Testing - Water Treatment	150	150	450	300	150	600	0	491	395	150	300	566	3,702
53154000	Contract Services - Audit Fees	0	7,621	13,642	553	7,560	6,407	0	6,407	6,407	0	12,814	1,416	62,827
53155000	Contract Services - Legal	(15,616)	45,663	42,978	2,052	34,781	39,130	53,085	48,165	24,013	13,575	9,074	22,713	319,612
53157000	Contract Services - Outplacement	0	0	0	0	4,200	0	0	0	0	0	0	0	4,200
[-] AW01162	Contracted services	42,415	72,585	73,524	16,690	57,518	70,567	70,060	73,039	80,211	49,352	38,102	239,173	883,237
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	4,223	1,492	1,890	2,260	2,296	2,677	3,103	3,029	2,875	2,507	2,058	2,244	30,654
52532014	Electricity - Transmission & Distribution	976	975	1,090	1,133	1,264	1,862	2,437	2,436	2,019	1,128	751	794	16,865
52532016	Electricity - Admin & General	293	295	273	78	117	121	212	236	180	114	150	370	2,438
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	0	0	0	146	0	13,927	8,533	0	6,071	8,874	0	0	37,551
52546013	Grounds Keeping - Water Treatment	0	0	0	0	0	0	0	0	1,800	0	0	0	1,800
52546014	Grounds Keeping - Transmission & Distribution	0	0	0	0	0	0	0	0	0	529	9,700	0	10,229
52546016	Grounds Keeping - Admin & General	119	0	0	513	18	98	1,288	553	13,080	(5,700)	0	13,591	23,561
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	(11)	384	(134)	9	10	13	1	6	10	9	9	13	319
52548013	Heating Oil/Gas - Water Treatment	3,625	2,469	2,682	1,718	663	672	756	3,276	689	1,170	2,389	3,821	23,930
52548014	Heating Oil/Gas - Transmission & Distribution	1,181	1,003	1,016	157	214	258	329	309	250	428	717	1,280	7,142
52548016	Heating Oil/Gas - Admin & General	87	(40)	18	12	10	20	(6)	23	35	(2)	13	11	179
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550012	Janitorial - Pumping	(39)	(59)	123	0	0	0	39	0	199	0	213	0	476
52550013	Janitorial - Water Treatment	0	199	0	0	61	96	0	59	620	80	426	0	1,539
52550014	Janitorial - Transmission & Distribution	(14)	0	0	0	0	0	0	117	82	0	0	0	185
52550016	Janitorial - Admin & General	881	6,680	10,403	8,173	9,663	3,859	6,339	(5,485)	10,561	3,477	672	9,666	64,890
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,286	2,286	2,286	2,273	2,286	2,286	2,286	2,866	4,830	3,854	2,569	2,785	32,893
52571014	Security Service - Transmission & Distribution	0	0	211	0	0	0	0	0	0	0	0	0	211
52571016	Security Service - Admin & General	(240)	0	0	0	33	0	0	0	0	0	0	0	(207)
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	0	105	102	342	671	99	99	99	99	140	99	140	1,995
52578014	Trash Removal - Transmission & Distribution	0	0	0	78	76	78	78	78	842	191	191	191	1,803
52578016	Trash Removal - Admin & General	380	222	294	203	203	533	209	810	209	663	459	610	4,796
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583013	Water & WW - Water Treatment	136	(276)	202	36	(148)	(393)	1,000	(124)	107	1,453	7	105	2,104
52583014	Water & WW - Transmission & Distribution	117	179	193	182	115	207	206	359	110	374	108	479	2,629
52583016	Water & WW - Admin & General	497	497	497	497	497	1,156	0	497	497	497	514	527	6,174
[-] AW01187	Building Maintenance and Services	14,498	16,411	21,146	17,810	18,048	27,569	26,912	9,143	45,165	19,785	21,045	36,626	274,157
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574013	Telephone - Water Treatment	929	886	1,062	992	1,480	1,072	1,168	1,098	1,098	3,383	961	1,729	15,857
52574014	Telephone - Transmission & Distribution	901	662	877	751	1,178	815	918	842	939	2,371	355	1,137	11,749
52574016	Telephone - Admin & General	6,527	6,222	6,732	3,741	3,988	10,272	6,472	6,291	5,258	7,787	10,424	10,867	84,578
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	369	99	217	179	201	45	140	820	611	401	(134)	171	3,118
52574113	Cell Phone - Water Treatment	655	37	(574)	0	0	0	0	0	0	0	0	0	118
52574114	Cell Phone - Transmission & Distribution	265	252	108	232	247	132	60	678	486	367	142	163	3,132

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52574115	Cell Phone - Customer Accounting	1,307	639	1,479	662	1,171	342	413	2,036	1,926	1,516	784	1,150	13,425
52574116	Cell Phone - Admin & General	8,371	2,971	(919)	1,396	4,726	1,061	625	5,950	4,351	2,940	3,380	1,999	36,850
52574200	Data Lines - Admin & General	29	4,806	3,500	1,334	3,022	2,011	949	3,675	584	1,599	1,515	1,826	24,850
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,597	246	(2,094)	0	0	0	0	542	88	154	(194)	0	338
52574315	Wireless - Service First - Customer Accounting	48	6	(50)	0	0	0	0	0	0	0	0	0	4
52574316	Wireless - Service First - Admin & General	0	2,307	4,040	2,581	2,129	1,696	(550)	5,196	2,304	4,148	3,928	2,583	30,362
[-] AW01188	Telecommunication expenses	20,998	19,132	14,378	11,868	18,142	17,446	10,196	27,126	17,643	24,666	21,161	21,624	224,381
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562513	Overnight Shipping - Water Treatment	0	0	0	0	0	0	0	0	0	94	(94)	0	0
52562514	Overnight Shipping - Transmission & Distribution	11	0	0	0	0	0	0	0	0	0	0	0	11
52562516	Overnight Shipping - Admin & General	582	573	145	978	189	883	544	2,103	429	367	972	309	8,074
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	2	0	77	23	7	10	8	80	163	25	35	44	472
52566700	Printing	322	0	420	0	1,061	1,489	528	0	1,530	1,605	2,719	7	9,683
[-] AW01189	Postage, printing and stationary	917	573	642	1,001	1,257	2,382	1,081	2,183	2,122	2,092	3,632	359	18,240
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	0	0	0	0	146	0	0	0	0	0	146
52526100	Credit Line Fees Interco	4,295	3,935	3,366	3,920	3,835	3,460	4,760	4,075	3,852	4,626	4,189	4,149	48,461
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	116	(7)	(101)	0	0	53	212	232	(34)	0	0	0	473
52562013	Office & Admin Supplies - Water Treatment	0	0	0	143	0	0	131	0	0	312	213	0	799
52562014	Office & Admin Supplies - Transmssn & Distr	34	299	678	407	507	595	123	1,998	59	361	587	2,177	7,825
52562016	Office & Admin Supplies - Admin & General	899	769	4,411	579	402	176	643	528	4,736	3,770	994	9,371	27,278
52571500	Software Licenses	2,699	737	3,476	1,857	1,928	1,852	4,192	5,847	1,693	1,693	5,151	4,151	35,277
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	901	149	0	351	158	905	614	192	2,179	2,270	1,114	493	9,328
52582013	Uniforms - Water Treatment	0	170	0	0	205	0	0	197	0	135	0	0	707
52582014	Uniforms - Transmission & Distribution	1,167	1,363	5,076	2,917	370	967	461	3,722	3,264	4,036	8,753	4,505	36,601
52582015	Uniforms - Customer Accounting	1,576	200	1,462	976	353	877	149	0	183	0	0	133	5,909
52582016	Uniforms - Admin & General	799	1,131	(106)	60	192	0	4,371	1,425	3,062	3,821	3,031	23,379	41,166
52599800	PCard Undistributed	0	0	0	0	1,413	(1,413)	591	(390)	323	4,253	(4,111)	912	1,578
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	12,486	8,747	18,263	11,209	9,363	7,471	16,392	17,826	19,318	25,278	19,922	49,271	215,546
52534000	Employee Expenses	(1,405)	824	9,295	(2,299)	21	3,475	(2,317)	(63)	3,027	(886)	3,465	6,015	19,152
52534200	Conferences & Registration	19,029	18,845	11,529	59	28,184	5,431	10,503	8,341	10,252	51,105	4,538	(295,286)	(127,469)
52535000	Meals Deductible	424	2,013	(629)	927	371	2,124	1,437	1,219	1,946	3,192	2,014	6,168	21,206
52567000	Relocation Expenses	13	15,102	78	5,750	(6,902)	14,745	69	18,134	13,649	46,775	(7,808)	30,915	130,519
[-] AW01130	Employee related expense travel & entertainme	18,062	36,783	20,272	4,437	21,674	25,775	9,693	27,632	28,874	100,186	2,208	(252,189)	43,408
52000000	M & S (O&M) - Natural Account	1,613	0	203	0	0	171	0	0	0	0	0	0	1,987
52001100	M & S Oper - Source of Supply	0	0	0	26	33	240	0	57	2,542	138	57	0	3,093
52001200	M & S Oper - Pumping	158	0	193	738	0	180	183	604	2,003	0	0	1,026	5,086
52001300	M & S Oper - Water Treatment	7,098	4,374	5,705	1,180	124	17,909	6,322	7,831	1,201	11,777	7,473	4,218	75,212
52001400	M & S Oper - Transmission & Distribution	816	1,883	10,001	5,505	6,223	3,797	5,219	4,717	4,425	3,786	16,374	5,890	68,637
52001500	M & S Oper - Customer Accounting	148	593	289	94	0	278	181	0	0	0	0	2,761	4,344
52001600	M & S Oper - Admin & General	13,417	918	6,747	8,215	4,875	3,664	8,171	3,912	24,754	37,088	24,397	87,367	223,526
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	0	0	1	70	0	0	0	8	9	0	0	88
52501300	Misc Oper - Water Treatment	0	270	0	570	1,509	0	270	0	770	235	0	0	3,624
52501400	Misc Oper - Transmission & Distribution	3,785	179	703	87	546	0	185	687	0	0	854	1,221	8,248
52501600	Misc Oper - Admin & General	20,841	219	2,692	14,968	(18,750)	6,161	3,343	12,387	9,011	32,958	12,877	85,573	182,279
52513200	Business Development	0	0	0	0	0	0	0	0	0	0	0	0	0
52514700	Community Partnerships	27,000	4,500	6,500	1,107	6,758	8,100	3,017	13,848	13,700	500	16,671	97,500	199,201
52514900	Customer Education	5,611	601	5,019	940	7,461	2,891	3,680	867	2,220	2,445	10,142	14,022	55,898
52514905	Customer Education Communication - Printed	0	0	0	0	750	0	0	0	105	0	0	816	1,671
52514909	Customer Education - Video & Photo	0	0	0	0	0	0	0	500	0	0	0	0	500
52515000	Community Relations - Events	0	0	0	0	0	0	0	119	0	0	0	0	119
52515001	Community Relations - Specialty	0	0	0	0	0	0	0	0	485	12,655	7,482	5,560	26,182
52524000	Co Dues/Membership Deductible	4,982	3,289	3,289	2,220	4,406	8,677	3,607	788	788	18,468	5,276	4,316	60,105
52549500	Inventory Physical Write-off Scrap	0	0	59	1,718	0	9,180	0	0	8,651	0	0	0	19,608
52554500	Lab Supplies	2,305	2,221	2,412	3,515	3,306	2,627	3,190	47,726	35,519	3,906	6,595	1,804	115,126
52556000	Lobbying Expenses	450	15,000	0	0	0	409	0	0	0	0	0	340	16,199
52564000	Penalties Nondeductible	0	0	0	0	0	0	0	0	0	51	0	0	51
52568000	Research & Development	0	0	3,775	1,320	1,320	1,309	1,309	1,320	1,320	1,304	1,315	1,320	15,611
52579000	Trustee Fees	125	0	0	48	229	0	1,185	443	0	17	0	423	2,470
52585000	Discounts Available	(263)	(8,901)	(3,055)	5,353	(1,667)	(637)	(1,383)	(2,347)	(1,700)	(3,249)	(1,737)	(2,566)	(22,151)
52586000	PO Small Price Differences - within tolerance	19	27	20	(5)	45	37	41	(35)	(65)	29	60	(233)	(62)
[-] AW01166	Miscellaneous expenses	88,106	25,172	44,552	47,600	17,237	64,994	38,521	93,423	105,738	122,115	107,835	311,358	1,066,650

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110016	Rents-Real Property - Admin & General	(45)	888	(75)	(72)	(80)	489	(78)	(65)	(69)	(73)	5,827	86	6,735
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140014	Rents-Equipment - Transmission & Distribution	5,436	7,441	5,501	3,635	1,947	4,944	3,590	5,324	3,039	1,901	9,019	418	52,193
54140016	Rents-Equipment - Admin & General	(95)	0	0	0	0	0	0	0	0	0	0	0	(95)
[-] AW01165	Rents	5,296	8,329	5,426	3,563	1,867	5,433	3,512	5,259	2,970	1,828	14,846	504	58,833
55000000	Transportation (O&M) - Natural Account	193,704	217,017	0	(219,990)	1,107	49,863	0	280,167	408,936	(140,201)	219,826	334,898	1,345,326
55000014	Transportation Oper - Transmission & Distribution	0	0	140	727	0	272	0	319	0	(1,156)	667	4,758	5,727
55000015	Transportation Oper - Customer Accounting	0	382	93	0	0	0	198	0	57	0	0	0	730
55000016	Transportation Oper - Admin & General	503	370	4,359	107	2,390	1,575	145	473	442	5,122	1,595	5,377	22,458
55000022	Transportation Maint - Pumping	0	0	0	0	0	0	0	0	0	9	0	430	439
55000024	Transportation Maint - Transmission & Distribution	0	0	4,184	0	516	0	0	0	0	0	0	0	4,700
55000026	Transportation Maint - Admin & General	0	145	1,030	15	449	88	186	24	313	272	261	0	2,784
55000100	Transportation Capitalized Credits	(205,896)	(244,156)	(29,538)	194,043	(22,367)	(75,107)	(22,977)	(306,436)	(432,828)	116,785	(242,670)	(354,938)	(1,626,085)
55010100	Transportation Lease Costs	27,831	2,492	12,168	(5,408)	3,241	6,620	5,448	(4,408)	(8,260)	5,634	(4,127)	4,241	45,472
55010200	Transportation Lease Fuel	13,199	17,361	18,395	18,533	19,287	21,033	19,540	22,928	19,952	21,241	24,170	18,218	233,857
55010300	Transportation Lease Maint	46,951	41,316	29,124	23,576	24,700	56,758	20,293	33,352	20,179	17,646	34,018	44,901	392,813
55010500	Transportation - Reimburse Non-AW Vehicle Use	0	0	268	0	26	272	0	332	164	0	818	94	1,973
[-] AW01164	Transportation	76,292	34,927	40,223	11,603	29,350	61,375	22,833	26,751	8,954	25,350	34,558	57,977	430,194
[-] AW01128	Operating supplies and services	279,070	222,658	238,427	125,780	174,456	283,013	199,200	282,382	310,995	370,653	263,309	464,703	3,214,646
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	58,597	39,248	26,358	134,731	71,795	63,864	57,538	51,813	38,225	64,268	49,965	(71,115)	585,287
57010016	Uncollectible Accounts Exp - Admin & General	0	0	3,740	0	0	(2,053)	0	0	13,670	0	0	(14,353)	1,005
[-] AW01168	Uncollectible accounts expense	58,597	39,248	30,098	134,731	71,795	61,812	57,538	51,813	51,896	64,268	49,965	(85,468)	586,292
52501500	Misc Oper - Customer Accounting	0	0	0	(2,719)	0	0	0	0	0	0	0	(17)	(2,736)
52510015	Bank Service Charges - Customer Accounting	9,737	6,615	8,221	10,088	1,419	15,267	9,101	4,800	8,126	12,164	8,902	8,503	102,944
52520000	Collection Agencies	0	(55)	(78)	0	(45)	(4)	(115)	0	(16)	0	(21)	(14)	(348)
[-] AW01170	Customer accounting, other	9,737	6,561	8,143	7,369	1,375	15,263	8,986	4,800	8,110	12,164	8,881	8,471	99,860
55110000	Insurance Vehicle	2,072	1,736	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	22,845
55710000	Insurance General Liabilty	31,676	55,767	43,722	43,721	44,023	44,023	43,721	44,328	44,022	44,022	44,022	44,022	527,070
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	(94,135)	(94,135)
55720000	Insurance Workers Compensation	4,512	537	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	30,289
55720100	Insurance WC Capitalized Credits	(1,420)	(1,386)	(982)	(898)	(840)	(1,030)	(889)	(1,041)	(936)	(1,012)	(1,004)	(884)	(12,321)
55730000	Insurance Other	468	484	2,161	592	727	742	742	742	742	742	2,992	1,049	12,180
55740000	Insurance Property	15,512	19,767	17,640	17,640	17,640	17,640	17,640	17,640	17,897	17,640	17,640	17,908	212,201
[-] AW01171	Insurance other than group	52,819	76,905	66,968	65,483	65,977	65,802	65,642	66,096	66,154	65,819	68,078	(27,613)	698,130
62002100	M&S Maint - Source of Supply	0	35	0	1,708	0	0	60	0	39	359	0	614	2,817
62002200	M&S Maint - Pumping	3,309	5,176	7,603	4,857	1,726	1,896	2,241	2,469	14,136	41,801	39,251	38,381	162,847
62002300	M&S Maint - Water Treatment	2,041	3,388	421	813	62	2,847	14,714	1,752	23,422	7,288	15,337	49,091	121,176
62002400	M&S Maint - Transmission & Distribution	13,880	15,805	11,316	16,958	16,673	13,147	5,869	14,866	23,815	8,541	27,384	8,963	177,217
62002600	M&S Maint - Admin & General	1,438	65	248	1,798	229	153	386	364	2,051	1,027	896	956	9,611
62502100	Misc Maint - Source of Supply	0	0	0	0	0	0	0	0	0	0	0	4,177	4,177
62502200	Misc Maint - Pumping	0	55	0	0	0	175	2,214	26	324	0	4,320	524	7,639
62502300	Misc Maint - Water Treatment	15	0	0	734	0	0	132	0	3,000	0	28,826	4,378	37,086
62502400	Misc Maint - Transmission & Distribution	(3,023)	4,897	(4,136)	96	1,132	668	455	(302)	1,091	2,723	1,580	2,203	7,382
62502600	Misc Maint - Admin & General	8,380	(1,516)	2,819	2,819	(300)	792	1,108	1,108	1,108	(841)	351	30,277	46,105
62520700	Misc Maint Paving/Backfill	44,243	758	1,920	20,536	22,740	9,615	20,044	19,440	4,350	34,741	119,212	115,816	413,415
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	662	2,810	2,576	4,027	1,284	1,119	1,050	1,268	1,064	315	1,902	4,328	22,404
63110022	Contract Svc-Eng Maint - Pumping	7,300	0	0	0	8,823	0	0	0	1,727	0	0	0	17,850
63110023	Contract Svc-Eng Maint - Water Treatment	0	0	0	0	0	0	0	0	5,893	0	0	0	5,893
63110024	Contract Svc-Eng Maint - Transmission & Distr	0	0	0	0	0	0	0	69	0	0	0	0	69
63110026	Contract Svc-Eng Maint - Admin & General	0	7,800	0	0	0	0	0	0	8,650	8,700	22,550	32,875	80,575
63150021	Contract Svc-Other Maint - Source of Supply	0	0	3,710	0	0	0	0	0	0	0	0	0	3,710
63150022	Contract Svc-Other Maint - Pumping	600	3,248	2,638	1,382	2,939	1,383	1,995	10,134	300	(55)	24,824	2,625	52,012
63150023	Contract Svc-Other Maint - Water Treatment	158	0	0	5,086	159	158	0	1,251	56,750	16,198	0	98,933	178,695
63150024	Contract Svc-Other Maint - Transmission & Distr	30,809	25,630	46,748	13,229	36,582	29,477	32,076	34,299	22,202	23,821	35,377	123,806	454,055
63150026	Contract Svc-Other Maint - Admin & General	955	924	2,144	295	750	4,191	3,269	0	1,918	5,475	3,479	375	23,775
[-] AW01129	Maintenance supplies and services	110,767	69,074	78,007	74,337	92,798	65,621	85,615	86,745	171,841	150,094	325,289	518,322	1,828,510
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801700	T&I Indirect OH Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	690,952	503,333	655,150	971,708	126,201	902,565	1,176,195	382,878	2,819,377	273,321	436,060	423,413	9,361,153
88106000	Capital Movements - CCNC	(148,044)	532,114	2,175,720	(444,966)	1,318,201	1,361,751	7,447	1,177,162	(436,784)	3,013,226	5,497,231	4,509,357	18,562,416
88107000	Capital Movements - CWIP	419,850	823,248	(1,435,363)	758,184	1,296,214	(173,405)	1,119,982	1,268,809	1,148,356	(628,099)	(3,434,584)	(1,980,709)	(817,518)
88108020	Capital Movements - UP - A/D - Salvage	0	(2,661)	0	(227)	0	(10,075)	(332)	0	0	0	0	(335)	(13,628)
88252100	Capital Movements - ADV NT	0	151,231	0	15,109	28,940	0	14,385	0	310,877	39,587	152,195	43,058	755,382
88252170	Capital Movements - ADV NT WIP	0	0	0	0	0	0	0	0	0	0	0	(3,096,890)	(3,096,890)
88252200	Capital Movements - ADV Tax	(12,931)	(533,990)	(1,384,621)	36,073	14,079	(217,344)	(81,784)	103,640	8,816	57,588	11,808	750,670	(1,247,996)
88252270	Capital Movements - ADV Tax WIP	(198,892)	400,666	1,355,830	(181,513)	(2,248,919)	125,197	38,207	(7,332)	(10,228)	(154,540)	(3,000)	2,787,557	1,903,033

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
88257000	Capital Movements - Cost of Removal	85,193	484,509	102,822	126,894	87,148	140,142	178,756	104,440	100,091	67,514	1,929,345	644,815	4,051,670
88257100	Capital Movements - RWIP	314,590	4,327	371,067	363,802	187,154	82,464	13,036	125,586	322,622	120,439	(1,671,659)	(751,284)	(517,855)
88271100	Capital Movements - CIAC NT	0	0	0	0	0	0	0	0	(310,877)	(29,867)	(44,201)	(100,146)	(485,091)
88271170	Capital Movements - CIAC NT WIP	0	0	0	0	0	0	0	0	0	0	0	(307,080)	(307,080)
88271200	Capital Movements - CIAC Tax	(11,309)	(8,251)	(22,963)	0	(67,918)	16,845	(22,373)	(5,458)	(21,924)	(39,603)	2,759	(278,408)	(458,603)
88271270	Capital Movements - CIAC Tax WIP	(359)	(76,081)	20,494	(16,523)	(100,270)	8,781	20,636	3,854	4,594	(10,344)	3,854	271,348	129,984
88900000	Capital Movements - Settlement	(1,139,049)	(2,278,445)	(1,838,136)	(1,628,542)	(640,831)	(2,236,922)	(2,464,155)	(3,153,578)	(3,934,920)	(2,709,222)	(2,879,810)	(2,915,365)	(27,818,976)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	2,083,949	1,987,690	2,317,313	1,974,456	2,021,435	2,239,247	2,119,399	2,128,612	2,534,093	2,099,065	2,286,365	2,662,315	26,453,940
68011000	Depreciation Exp - UPIS General	829,146	838,255	844,208	847,368	844,261	848,325	853,173	856,439	863,479	871,666	877,424	899,221	10,272,967
68012000	Depreciation Exp - Amort CIAC Tax	(5,637)	(5,648)	(5,655)	(5,682)	(5,682)	(5,744)	(5,729)	(5,759)	(5,766)	(5,790)	(5,829)	(5,826)	(68,748)
68012500	Depreciation Exp - Amort CIAC Nontax	(18,147)	(18,147)	(18,147)	(18,147)	(18,147)	(18,147)	(18,147)	(18,147)	(18,147)	(18,427)	(18,458)	(18,500)	(218,709)
[-] AW01132	Depreciation	805,362	814,460	820,406	823,538	820,432	824,435	829,297	832,533	839,566	847,449	853,137	874,894	9,985,510
68254000	Amortization - Reg Asset AFUDC	4,530	4,530	3,593	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	4,218	50,611
68258000	Amortization - Reg Asset	0	0	0	0	0	0	0	0	0	0	1,568	93	1,661
[-] AW01133	Amortization	4,530	4,530	3,593	4,218	4,218	4,218	4,218	4,218	4,218	4,218	5,786	4,311	52,272
68311000	Removal Costs - ARO/Net Neg Salvage	59,833	60,970	61,305	61,635	61,691	61,871	62,067	62,194	62,389	62,616	63,094	64,520	744,185
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(478)	(480)	(481)	(485)	(485)	(494)	(492)	(497)	(498)	(499)	(505)	(504)	(5,897)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,334)	(2,334)	(2,334)	(2,334)	(2,334)	(2,334)	(2,334)	(2,334)	(2,334)	(2,378)	(2,383)	(2,390)	(28,158)
[-] AW01134	Removal costs, net	57,021	58,156	58,490	58,816	58,872	59,043	59,241	59,363	59,557	59,739	60,206	61,625	710,130
[-] AW01112	Depreciation and amortization	866,913	877,146	882,489	886,572	883,522	887,695	892,756	896,114	903,340	911,406	919,129	940,830	10,747,911
68520000	Property Taxes	300,529	300,529	307,610	300,529	300,529	300,529	300,529	300,529	(45,589)	289,910	289,910	289,910	3,235,456
68532000	FUTA	3,495	1,183	53	18	0	0	48	23	13	0	0	0	4,834
68532100	FUTA Cap Credits	(1,068)	(342)	(4)	(6)	0	0	(13)	0	8	0	0	0	(1,425)
68533000	FICA	61,533	48,748	52,900	50,800	53,541	51,319	49,712	54,021	54,754	50,040	52,819	50,924	631,111
68533100	FICA Cap Credits	(16,469)	(14,782)	(23,857)	(16,695)	(17,368)	(19,474)	(14,760)	(20,051)	(17,901)	(18,697)	(18,661)	(16,607)	(215,323)
68535000	SUTA	1,515	437	1,127	3,018	0	0	20	10	(6)	0	0	0	6,122
68535100	SUTA Cap Credits	(464)	(124)	(1)	(2)	0	0	(5)	0	46	0	0	0	(550)
68543000	Other Taxes and Licenses	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	58,000	84,101	722,101
68544000	Gross Receipts Tax	78,281	78,281	78,281	78,281	78,281	78,281	78,281	43,169	60,725	60,725	60,725	60,725	834,031
68545000	Utility Reg Assessment	18,133	18,133	14,987	17,084	17,084	17,084	17,084	17,084	17,084	17,084	17,084	17,084	205,014
[-] AW01113	General taxes	503,486	490,062	489,096	491,027	490,067	485,740	488,896	452,786	127,135	457,062	459,878	486,137	5,421,370
59021000	Gains/Losses Utility Property Sales	0	0	0	0	0	(24,980)	0	0	0	0	0	0	(24,980)
[-] AW01114	Gain/Loss on sale of assets	0	0	0	0	0	(24,980)	0	0	0	0	0	0	(24,980)
[-] AW01108	Operating expenses, net	3,454,347	3,354,899	3,688,898	3,352,055	3,395,024	3,587,702	3,501,051	3,477,511	3,564,568	3,467,532	3,665,372	4,089,283	42,598,241
[-] AW01184	Operating Income (loss)	(793,702)	(1,272,518)	(1,020,175)	(1,307,426)	(1,685,549)	(2,015,486)	(1,925,126)	(2,218,471)	(1,246,161)	(1,735,785)	(1,074,828)	91,981	(16,203,245)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	279,209	279,209	279,209	279,209	302,230	319,834	319,834	319,834	319,834	319,834	319,834	319,834	3,657,908
81016000	Interest expense-LTD debt discount amort inside	1,343	1,343	1,343	1,343	1,343	1,530	1,462	1,462	1,462	1,462	1,462	1,462	17,017
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	28,032
[-] AW01135	Interest on long-term debt	320,128	320,128	320,128	320,128	343,149	360,940	360,872	360,873	360,873	360,872	360,873	360,873	4,149,837
81315000	Interest Short Term Debt Intercompany	15,749	13,370	11,049	5,658	6,339	2,366	2,368	2,412	2,468	2,157	1,420	2,227	67,583
[-] AW01136	Interest on short-term debt	15,749	13,370	11,049	5,658	6,339	2,366	2,368	2,412	2,468	2,157	1,420	2,227	67,583
81500000	Interest Other	(9,807)	(8,514)	(5,411)	0	0	0	0	0	0	0	0	155,092	131,360
[-] AW01138	Other interest expense	(9,807)	(8,514)	(5,411)	0	0	0	0	0	0	0	0	155,092	131,360
[-] AW01116	Interest, net	326,069	324,984	325,766	325,786	349,488	363,306	363,241	363,284	363,340	363,030	362,293	518,191	4,348,779
71810000	Other Non-service Pension Benefit Cost	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(4,341)	(52,092)
71820000	Other Non-service PBOP Benefit Cost	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(109,427)	(1,313,124)
[-] AW0118	Nonoperating benefit costs, net	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(113,768)	(1,365,216)
70510000	AFUDC - Equity	(7,921)	(8,537)	(8,200)	(8,662)	(9,443)	(17,395)	(5,263)	(14,103)	(24,597)	(19,434)	(13,341)	(24,209)	(161,106)
[-] AW01117	Allowance for funds used during construction	(7,921)	(8,537)	(8,200)	(8,662)	(9,443)	(17,395)	(5,263)	(14,103)	(24,597)	(19,434)	(13,341)	(24,209)	(161,106)
85000000	AFUDC Debt	(8,745)	(9,425)	(2,623)	(9,563)	(10,426)	(11,202)	(5,810)	(15,570)	(15,627)	(21,456)	(14,729)	(8,395)	(133,570)
[-] AW01118	Allowance for borrowed funds used during cons	(8,745)	(9,425)	(2,623)	(9,563)	(10,426)	(11,202)	(5,810)	(15,570)	(15,627)	(21,456)	(14,729)	(8,395)	(133,570)
82010000	Amortize Debt Disc & Exp	188	188	188	188	188	188	188	188	188	188	188	188	2,257
82015000	Amortize Debt Disc & Exp Intercompany	5,673	5,673	5,673	5,672	5,672	5,909	6,116	6,116	6,116	6,116	6,116	6,116	70,968
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	15,704
[-] AW01119	Amortization of debt expense	7,170	7,170	7,170	7,169	7,169	7,405	7,613	7,613	7,613	7,613	7,613	7,613	88,929
71511000	M&J Revenues	(4,337)	(6,542)	(6,188)	(4,337)	(6,282)	(7,977)	(4,540)	(9,061)	(3,951)	0	(4,781)	(7,875)	(65,871)
71521000	M&J Expenses	7,641	73	10,267	4,184	8,660	2,259	7,786	7,175	101	340	0	4,034	52,520
71712000	Gains/Losses Other Non-Operating	12,154	(1,933)	6,904	4,356	12,626	2,520	5,559	1,397	7,081	(12,706)	15,529	(9,247)	44,238
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
72803100	Property Sale Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	15,458	(8,402)	10,983	4,203	15,004	(3,198)	8,805	(489)	3,230	(12,366)	10,748.0	(13,088)	30,888
[-] AW01140	Other income	15,458	(8,402)	10,983	4,203	15,004	(3,198)	8,805	(489)	3,230	(12,366)	10,748.0	(13,088)	30,888

Tennessee American Water Company
2021 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
75840000	Lobbying Expenses	481	481	481	0	15,300	1,443	15,481	0	0	14,787	315.3	315	49,084
75841000	Political Contributiions	0	0	0	0	0	0	0	0	0	0	0.0	20,000	20,000
[-] AW01145	Other miscellaneous deductions	481	481	481	0	15,300	1,443	15,481	0	0	14,787	315.3	20,315	69,084
[-] AW01143	Other deductions	481	481	481	0	15,300	1,443	15,481	0	0	14,787	315.3	20,315	69,084
[-] AW01120	Other, net	15,939	(7,921)	11,464	4,203	30,304	(1,755)	24,286	(489)	3,230	2,420	11,063.3	7,227	99,972
[-] AW01110	Other Income (Expenses)	218,745	192,504	219,810	205,164	253,323	226,592	270,298	226,968	220,191	218,405	239,130.6	386,659	2,877,788
[-] AW01182	Income (loss) before income taxes	(574,957)	(1,080,014)	(800,365)	(1,102,263)	(1,432,226)	(1,788,894)	(1,654,828)	(1,991,503)	(1,025,970)	(1,517,380)	(835,697.5)	478,640	(13,325,457)
69011000	FIT - Current	(25,002)	73,633	2,942	28,780	122,417	113,720	92,988	154,555	349,130	137,278	47,199.0	304,880	1,402,520
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(59,725)	(59,725)
[-] AW01150	Current federal income taxes - operating	(25,002)	73,633	2,942	28,780	122,417	113,720	92,988	154,555	349,130	137,278	47,199.0	245,155	1,342,795
69021000	SIT - Current	231	(115)	16,722	(16,549)	369	41,516	50,391	82,651	82,466	54,442	10,589.0	(480,552)	(157,839)
69022000	SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	301,913	301,913
[-] AW01151	Current state income taxes - operating	231	(115)	16,722	(16,549)	369	41,516	50,391	82,651	82,466	54,442	10,589.0	(178,639)	144,074
[-] AW01146	Current income taxes - operating	(24,771)	73,518	19,664	12,231	122,786	155,236	143,379	237,206	431,596	191,720	57,788.0	66,516	1,486,869
69031000	FIT - Other Income & Deductions Current Year	(894)	445	(124)	(286)	(1,088)	945	(416)	6	(2,375)	(210)	(775.0)	4,772	0
[-] AW01152	Current federal income taxes - non-operating	(894)	445	(124)	(286)	(1,088)	945	(416)	6	(2,375)	(210)	(775.0)	4,772	0
69041000	SIT - Other Income & Deductions Current Year	(231)	115	(73)	(100)	(369)	328	(143)	5	(583)	(54)	(215.0)	1,320	0
[-] AW01153	Current state income taxes - non-operating	(231)	115	(73)	(100)	(369)	328	(143)	5	(583)	(54)	(215.0)	1,320	0
[-] AW01147	Current income taxes - non-operating	(1,125)	560	(197)	(386)	(1,457)	1,273	(559)	11	(2,958)	(264)	(990.0)	6,092	0
[-] AW01121	Current income taxes	(25,896)	74,078	19,467	11,845	121,329	156,509	142,820	237,217	428,638	191,456	56,798.0	72,608	1,486,869
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(6,916)	(6,916)
69063000	Deferred FIT - Reg Asset/Liability	(189,664)	(189,664)	(192,489)	(190,606)	(190,606)	(190,606)	(190,606)	(190,606)	(190,606)	(190,606)	(190,606.0)	(155,919)	(2,252,585)
69065000	Deferred FIT - Other	160,621	180,736	336,581	91,265	202,884	278,607	275,317	279,364	(105,522)	203,597	163,519.0	(251,820)	1,815,149
[-] AW01148	Deferred federal income tax expense	(29,043)	(8,928)	144,092	(99,341)	12,278	88,001	84,711	88,758	(296,128)	12,991	(27,087.0)	(414,655)	(444,352)
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(1,228)	(1,228)
69073000	Deferred SIT - Reg Asset/Liability	(11,710)	(11,710)	(12,184)	(11,868)	(11,868)	(11,868)	(11,868)	(11,868)	(11,868)	(11,868)	(11,867.0)	(9,456)	(140,000)
69073500	Deferred SIT - Other	45,465	85,990	49,140	111,336	109,409	95,384	73,787	63,590	3,998	60,451	60,450.0	(71,215)	687,785
[-] AW01149	Deferred state income tax expense	33,755	74,280	36,956	99,468	97,541	83,516	61,919	51,722	(7,870)	48,583	48,583.0	(81,899)	546,557
[-] AW01122	Deferred taxes	4,712	65,352	181,048	127	109,819	171,517	146,630	140,480	(303,998)	61,574	21,496.0	(496,554)	102,205
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	(397)	(4,764)
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	(5,709)	(68,508)
[-] AW01123	Amortization of investment tax credits	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106)	(6,106.0)	(6,106)	(73,272)
[-] AW01109	Provision for income taxes	(27,290)	133,324	194,409	5,866	225,042	321,920	283,344	371,591	118,534	246,924	72,188.0	(430,052)	1,515,802
[-] AW01181	Net income (loss)	(602,247)	(946,690)	(605,957)	(1,096,396)	(1,207,183)	(1,466,974)	(1,371,484)	(1,619,912)	(907,436)	(1,270,456)	(763,509.5)	48,588	(11,809,656)
[-] AW01180	Net Income Available to common stockholders	(602,247)	(946,690)	(605,957)	(1,096,396)	(1,207,183)	(1,466,974)	(1,371,484)	(1,619,912)	(907,436)	(1,270,456)	(763,509.5)	48,588	(11,809,656)
86021500	Dividend Declared Common Stock Intercompany	0	0	962,796	0	0	1,650,508	0	0	2,750,847	0	0.0	3,025,931	8,390,083
[-] AW01125	Common Dividends	0	0	962,796	0	0	1,650,508	0	0	2,750,847	0	0.0	3,025,931	8,390,083
[-] AW0194	PROFIT & LOSS STATEMENT	(602,247)	(946,690)	356,840	(1,096,396)	(1,207,183)	183,534	(1,371,484)	(1,619,912)	1,843,411	(1,270,456)	(763,509.5)	3,074,520	(3,419,573)
Result		**(602,247)**	**(946,690)**	**356,840**	**(1,096,396)**	**(1,207,183)**	**183,534**	**(1,371,484)**	**(1,619,912)**	**1,843,411**	**(1,270,456)**	**(763,509.5)**	**3,074,520**	**(3,419,573)**

Tennessee American Water Company
2020 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,681,402)	($1,475,919)	($1,645,875)	($1,661,793)	($1,710,342)	($1,855,915)	($2,083,666)	($2,003,840)	($1,920,537)	($1,802,190)	($1,700,149)	($1,690,046)	($21,231,674)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	(2)	2	0
40111200	Residential Sales Billed DSIC	(350,556)	(358,329)	(398,233)	(368,252)	(350,676)	(381,403)	(428,096)	(411,642)	(394,958)	(367,623)	(342,949)	(340,830)	(4,493,548)
40111300	Residential Sales Billed Unmetered	0	(152)	0	0	0	0	0	0	0	0	0	0	(152)
40112000	Residential Sales Unbilled	20,635	6,695	45,929	(31,586)	(100,828)	(27,468)	50,801	8,189	44,484	(11,293)	185,088	21,352	211,998
[-] AW01100	Water revenues - residential	(2,011,324)	(1,827,705)	(1,998,179)	(2,061,631)	(2,161,846)	(2,264,786)	(2,460,961)	(2,407,294)	(2,271,011)	(2,181,106)	(1,858,012)	(2,009,521)	(25,513,376)
40121000	Commercial Sales Billed	(1,240,176)	(1,138,370)	(1,230,954)	(1,083,534)	(1,094,220)	(1,194,306)	(1,378,663)	(1,339,459)	(1,335,901)	(1,242,626)	(1,302,742)	(1,233,417)	(14,814,367)
40121100	Commercial Sales Billed Surcharge	0	0	0	(2)	0	0	0	0	0	0	5	(5)	(2)
40121200	Commercial Sales Billed DSIC	(252,581)	(277,423)	(298,464)	(243,126)	(224,682)	(245,034)	(283,069)	(274,838)	(274,302)	(253,451)	(261,861)	(248,926)	(3,137,755)
40122000	Commercial Sales Unbilled	14,854	(43,888)	91,012	66,987	(64,890)	6,629	(7,677)	13,901	13,655	(25,550)	33,923	56,039	154,995
[-] AW01101	Water revenues - commercial	(1,477,903)	(1,459,680)	(1,438,405)	(1,259,674)	(1,383,792)	(1,432,711)	(1,669,409)	(1,600,396)	(1,596,549)	(1,521,627)	(1,530,674)	(1,426,308)	(17,797,129)
40131000	Industrial Sales Billed	(296,955)	(249,039)	(315,832)	(267,702)	(295,557)	(281,017)	(326,814)	(147,485)	(453,633)	(495,359)	(308,513)	(272,485)	(3,710,392)
40131100	Industrial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40131200	Industrial Sales Billed DSIC	(58,192)	(61,550)	(75,930)	(61,186)	(60,653)	(57,664)	(67,062)	(29,951)	(93,086)	(64,305)	(62,131)	(54,851)	(746,562)
40132000	Industiral Sales Unbilled	1,052	2,012	(46,164)	43,066	(14,396)	1,743	(4,748)	(137,962)	(39,817)	155,328	54,069	(25,905)	(11,723)
[-] AW01102	Water revenues - industrial	(354,094)	(308,577)	(437,926)	(285,822)	(370,607)	(336,939)	(398,625)	(315,398)	(586,536)	(404,335)	(316,575)	(353,241)	(4,468,676)
40145000	Private Fire Billed	(208,423)	(207,933)	(205,018)	(211,365)	(209,773)	(209,041)	(210,528)	(207,261)	(207,059)	(212,253)	(211,975)	(177,737)	(2,478,367)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40145200	Private Fire Billed DSIC	(89,326)	(29,636)	(28,119)	(76,253)	(56,938)	(40,583)	(93,024)	(40,551)	(39,588)	(90,970)	(33,310)	(31,590)	(649,888)
40146000	Private Fire Unbilled	(286)	1,758	0	(1,473)	0	0	736	0	(992)	182	74	0	0
[-] AW01104	Water revenues - private fire	(298,034)	(235,811)	(233,137)	(289,091)	(266,711)	(249,624)	(302,816)	(247,812)	(247,640)	(303,041)	(245,211)	(209,327)	(3,128,255)
40151000	Public Authority Billed	(254,661)	(211,488)	(246,908)	(222,332)	(185,981)	(274,208)	(267,042)	(302,186)	(268,464)	(225,670)	(284,639)	(235,691)	(2,979,268)
40151200	Public Authority Billed DSIC	(51,479)	(52,690)	(59,844)	(49,900)	(38,282)	(56,452)	(54,831)	(62,434)	(55,753)	(45,948)	(57,433)	(47,512)	(632,558)
40152000	Public Authority Unbilled	6,541	1,173	(14,334)	7,038	(11,836)	348	830	6,634	(6,605)	(22,420)	52,606	(1,107)	18,869
[-] AW01105	Water revenues - public authority	(299,599)	(263,005)	(321,085)	(265,193)	(236,099)	(330,312)	(321,042)	(357,986)	(330,823)	(294,037)	(289,466)	(284,310)	(3,592,957)
40161000	Sales for Resale Billed	(128,802)	(88,834)	(86,778)	(89,474)	(84,222)	(87,909)	(95,980)	(96,739)	(69,854)	(69,158)	(69,482)	(65,608)	(1,032,838)
40161200	Sales for Resale Billed DSIC	(26,364)	(21,507)	(21,009)	(19,799)	(17,282)	(18,039)	(19,695)	(19,851)	(14,334)	(14,032)	(13,987)	(13,207)	(219,105)
40162000	Sales for Resale Unbilled	33,238	2,368	(13,260)	10,457	(10,145)	6,576	5,419	1,484	3,525	(1,299)	2,168	(14,695)	25,834
[-] AW01106	Water revenues - sales for resale	(121,928)	(107,972)	(121,048)	(98,816)	(111,649)	(99,372)	(110,257)	(115,106)	(80,662)	(84,489)	(81,301)	(93,509)	(1,226,109)
40189900	Other Water Revenue	183,349	112,877	135,715	165,957	125,773	356,557	779,890	624,747	638,795	695,159	571,265	990,750	5,380,834
[-] AW01107	Water revenues - other	183,349	112,877	135,715	165,957	125,773	356,557	779,890	624,747	638,795	695,159	571,265	990,750	5,380,834
[-] AW0196	Water revenues	(4,379,534)	(4,089,873)	(4,414,066)	(4,094,270)	(4,404,930)	(4,357,187)	(4,483,220)	(4,419,245)	(4,474,425)	(4,093,477)	(3,749,974)	(3,385,468)	(50,345,669)
40310100	Other Revenue - Late Payment Charge	(34,203)	(27,386)	(17,094)	537	364	(178,465)	(46,641)	(39,209)	(41,973)	(30,391)	(21,914)	(28,610)	(464,986)
40310200	Other Revenue - Rent	(16,713)	(16,713)	(16,713)	(16,713)	(16,713)	(16,713)	(16,713)	(16,713)	(16,713)	(17,213)	(16,213)	(13,764)	(197,607)
40310400	Other Revenue - NSF Check Charge	(2,880)	(2,560)	(2,340)	(1,760)	(2,340)	(1,520)	(1,340)	(2,060)	(2,100)	(3,200)	(2,960)	(3,360)	(28,420)
40310500	Other Revenue - Application/Initiation Fee	(18,495)	(18,180)	(20,510)	(19,395)	(19,455)	(19,485)	(20,940)	(19,055)	(18,425)	(18,500)	(18,015)	(18,810)	(229,265)
40310600	Other Revenue - Usage Data	(1,270)	(1,436)	(1,359)	(1,521)	(1,352)	(1,476)	(1,419)	(1,435)	(1,369)	(1,419)	(1,518)	(1,291)	(16,866)
40310700	Other Revenue - Reconnection Fee	(25,890)	(18,870)	(17,595)	0	(5,594)	224	0	0	0	(17,625)	(17,415)	(14,925)	(117,690)
40319900	Other Revenue - Misc Service	0	0	(1,258)	0	0	50	0	0	0	0	0	(295)	(1,503)
[-] AW0198	Other revenues	(99,450)	(85,145)	(76,868)	(38,853)	(45,091)	(217,385)	(87,053)	(78,472)	(80,579)	(88,348)	(78,035)	(81,055)	(1,056,336)
[-] AW0195	Operating revenues	(4,478,984)	(4,175,018)	(4,490,935)	(4,133,123)	(4,450,021)	(4,574,572)	(4,570,273)	(4,497,717)	(4,555,005)	(4,181,825)	(3,828,009)	(3,466,523)	(51,402,005)
51010000	Purchased Water	2,514	1,616	1,792	1,338	1,614	1,713	1,671	4,407	4,044	2,951	1,655	1,688	27,005
[-] AW01155	Purchased water	2,514	1,616	1,792	1,338	1,614	1,713	1,671	4,407	4,044	2,951	1,655	1,688	27,005
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	650	633	535	409	473	545	432	328	341	331	333	319	5,328
51510012	Purchased Power - Pumping	174,575	172,540	167,370	180,087	167,158	168,049	241,536	207,882	189,191	188,970	144,795	175,546	2,177,701
51510013	Purchased Power - Water Treatment	10,040	8,161	6,975	6,831	9,544	2,175	6,071	4,914	5,536	5,782	5,382	8,952	80,364
51510014	Purchased Power - Transmission & Distribution	2,555	1,815	1,418	1,230	1,539	1,871	2,135	2,152	1,888	1,528	1,435	1,646	21,211
51510016	Purchased Power - Admin & General	46,123	46,120	46,129	46,116	46,134	(333,236)	49,136	24,866	(51,206)	62,303	13,121	(194,977)	(199,371)
51520000	Fuel for Power Production	0	308	130	0	174	232	0	586	0	0	0	0	1,430
[-] AW01154	Fuel and power	233,944	229,577	222,558	234,674	225,023	(160,366)	299,310	240,728	145,749	258,914	165,066	(8,513)	2,086,663
51800000	Chemicals	93,071	101,405	97,517	96,175	103,538	84,296	113,053	141,090	89,438	86,637	106,720	95,968	1,208,910
[-] AW01156	Chemicals	93,071	101,405	97,517	96,175	103,538	84,296	113,053	141,090	89,438	86,637	106,720	95,968	1,208,910
51110000	Waste Disposal	27,303	50,608	31,867	37,802	36,424	30,866	12,751	38,659	23,330	33,271	17,195	69,274	409,350
[-] AW01157	Waste disposal	27,303	50,608	31,867	37,802	36,424	30,866	12,751	38,659	23,330	33,271	17,195	69,274	409,350
[-] AW01126	Production costs	356,832	383,207	353,734	369,989	366,599	(43,490)	426,786	424,885	262,560	381,773	290,636	158,417	3,731,927
50100000	Labor Natural Account	345,479	178,454	160,637	223,334	203,146	222,825	350,151	215,446	245,597	234,966	216,057	428,175	3,024,267
50100001	Labor Expense Accrual	(59,887)	(3,773)	9,901	50,071	12,822	55,436	(112,572)	12,209	42,118	1,336	11,854	(64,747)	(45,232)
50101100	Labor Oper Source of Supply	11	21	0	0	32	0	0	0	0	11	0	42	116
50101200	Labor Oper Pumping	91,765	97,119	106,766	100,923	114,018	94,151	103,820	112,965	85,391	109,264	104,312	80,533	1,201,026
50101300	Labor Oper Water Treatment	17,090	18,457	18,593	17,710	17,506	17,156	16,978	19,140	14,499	18,729	16,609	14,938	207,404
50101400	Labor Oper Transmission & Distribution	(671)	0	0	0	0	0	0	0	0	0	0	0	(671)
50101420	Labor Oper Trans & Distr - Meter	28,675	47,698	49,572	31,803	33,220	37,402	40,200	32,292	41,180	40,043	47,609	36,753	466,446
50101510	Labor Oper Customer Acctg - Meter Read	32,121	39,787	41,727	27,708	42,213	39,176	42,399	37,059	36,735	42,251	37,267	36,759	455,202
50101600	Labor Oper Admin & General	83,875	74,575	106,893	90,216	101,257	104,638	103,885	96,390	98,840	116,228	530,370	92,360	1,599,527
50102100	Labor Maint Source of Supply	0	0	0	0	0	226	0	0	0	0	0	0	226
50102200	Labor Maint Pumping	182	182	243	884	(442)	(134)	80	32	653	(217)	(40)	0	1,423
50102300	Labor Maint Water Treatment	82	668	163	35	(132)	311	237	(106)	1,280	(356)	(200)	240	2,221
50102400	Labor Maint Transmission & Distribution	7,555	6,779	9,381	8,184	6,368	5,378	6,384	7,555	10,605	12,737	8,408	10,852	100,186
50102420	Labor Maint Transmssn & Distr - Mains	13,628	31,731	36,030	16,053	15,659	20,158	18,860	22,119	15,172	13,812	14,039	15,168	232,430

Tennessee American Water Company
2020 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50102430	Labor Maint Transmssn & Distr - Service	18,912	19,466	29,808	21,479	20,738	19,417	23,748	19,706	15,523	14,477	22,475	13,248	238,996
50102440	Labor Maint Transmssn & Distr - Hydrants	11,552	15,808	13,372	13,466	35,024	18,544	1,253	15,065	11,347	16,889	12,441	5,673	170,433
50109900	Labor Capitalized Credits	(149,486)	(150,649)	(136,317)	(197,385)	(208,711)	(207,288)	(151,474)	(186,339)	(206,039)	(198,875)	(164,396)	(186,820)	(2,143,780)
50110000	Labor Non-scheduled Overtime - Natural Account	21,858	23,889	11,664	4,859	33,859	52,804	40,681	49,780	29,993	43,013	32,662	41,900	386,964
50111200	Labor Oper Non-scheduled Overtime- P	8,599	5,803	4,076	5,311	7,014	3,595	6,337	2,568	2,855	2,961	2,967	11,975	64,060
50111300	Labor Oper Non-scheduled Overtime- WT	1,767	3,382	245	1,608	552	704	2,475	5,156	1,768	804	1,271	1,969	21,702
50111400	Labor Oper Non-scheduled Overtime- TD	0	70	0	0	0	0	0	0	0	0	0	0	70
50111420	Labor Oper Non-scheduled Overtime- TD Meter	1,311	3,984	2,016	1,863	347	3,188	1,005	670	1,878	50	216	3,321	19,850
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	20	3,335	2,185	0	176	0	75	2	193	0	108	2,647	8,741
50111600	Labor Oper Non-scheduled Overtime- AG	5,171	4,437	1,073	1,645	1,766	2,243	3,712	736	1,435	2,701	1,313	6,880	33,111
50112200	Labor Maint Non-scheduled Overtime- P	0	564	0	481	0	0	181	0	0	40	0	160	1,426
50112300	Labor Maint Non-scheduled Overtime- WT	510	292	80	10	0	0	160	0	0	200	0	1,322	2,575
50112400	Labor Maint Non-scheduled Overtime- TD	971	920	835	1,137	713	998	921	798	321	657	681	727	9,679
50112420	Labor Maint Non-scheduled Overtime- TD Mains	4,683	3,422	4,177	205	0	1,200	1,004	1,502	3,071	947	197	3,818	24,226
50112430	Labor Maint Non-scheduled Overtime- TD Service	2,810	2,822	782	1,100	2,395	1,698	1,881	353	1,475	2,110	1,291	2,912	21,627
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	1,138	1,197	618	61	725	3,165	3,497	44	98	22	55	0	10,620
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(21,858)	(23,889)	(11,664)	(4,859)	(33,811)	(52,804)	(40,681)	(49,780)	(29,993)	(43,013)	(32,662)	(41,900)	(386,915)
50120000	Labor Overtime - Natural Account	0	0	0	49	0	0	0	0	0	0	0	0	49
50121200	Labor Oper Scheduled Overtime-P	4,689	0	0	1,172	0	1,202	1,202	0	1,202	0	0	4,406	13,872
50121300	Labor Oper Scheduled Overtime-WT	3,036	0	0	733	0	690	657	0	736	0	0	2,729	8,581
50121420	Labor Oper Scheduled Overtime-TD Meter	0	0	0	0	0	402	0	0	402	0	0	0	804
50121600	Labor Oper Scheduled Overtime-AG	3,053	0	0	343	0	0	402	0	(0)	0	0	2,011	5,810
50122400	Labor Maint Scheduled Overtime-TD	194	0	0	39	0	0	0	0	0	0	0	0	233
50122420	Labor Maint Scheduled Overtime-TD Mains	392	0	0	0	0	0	0	0	0	0	0	0	392
50122430	Labor Maint Scheduled Overtime-TD Service	311	0	0	0	0	0	0	0	0	0	0	0	311
50129900	Labor Scheduled Overtime- Capitalized Credits	0	0	0	(49)	0	0	0	0	0	0	0	0	(49)
50171000	Annual Performance Plan	35,390	35,389	40,063	36,947	36,947	36,947	36,947	36,804	67,627	40,340	40,340	27,073	470,816
50171100	Annual Performance Plan Cap Credits	(4,589)	(4,519)	(4,321)	(6,435)	(6,700)	(6,592)	(4,741)	(5,832)	(6,449)	(6,762)	(5,557)	(5,941)	(68,438)
50171800	Compensation Expense - RSU/PSU	0	0	2,797	0	0	9,810	0	0	11,548	0	0	(19,335)	4,819
[-] AW01158	Salaries and wages	510,340	437,421	501,394	450,700	436,701	486,647	499,659	446,332	501,059	465,367	899,687	529,848	6,165,155
50610000	Pension Expense	15,521	15,521	15,521	15,521	15,521	15,521	15,521	15,521	15,521	15,521	15,521	15,521	186,252
50610100	Pension Capitalized Credits	(4,027)	(4,154)	(3,729)	(5,118)	(6,112)	(6,476)	(4,689)	(5,714)	(5,712)	(5,830)	(4,729)	(5,192)	(61,481)
[-] AW01159	Pension expense	11,494	11,367	11,792	10,403	9,409	9,045	10,832	9,807	9,809	9,692	10,792	10,329	124,771
50510000	OPEB Expense	4,595	5,075	5,075	5,075	5,075	5,305	5,305	5,605	6,135	6,222	6,125	6,615	66,207
50510100	OPEB Capitalized Credits	(2,050)	(3,595)	(3,211)	(4,410)	(5,263)	(5,592)	(4,035)	(4,935)	(1,888)	(1,983)	(1,636)	(1,807)	(40,406)
50550000	Group Insurance Expense	156,130	132,495	145,281	146,511	143,231	146,812	154,918	142,552	150,207	150,645	141,210	90,381	1,700,373
50550100	Group Insurance Capitalized Credits	(43,188)	(39,347)	(36,867)	(50,105)	(55,764)	(53,703)	(47,364)	(53,308)	(55,156)	(50,917)	(44,153)	(27,870)	(557,743)
50560000	Health Savings Account Expense	6,614	0	0	0	0	0	0	0	0	0	0	0	6,614
[-] AW01160	Group insurance expense	122,101	94,628	110,278	97,071	87,280	92,821	108,823	89,914	99,297	103,967	101,546	67,319	1,175,045
50421000	401k Expense	19,503	16,880	18,215	18,411	17,976	10,459	20,202	18,526	19,759	19,869	17,618	19,185	216,603
50421100	401k Expense Cap Credits	(5,180)	(5,191)	(4,678)	(6,340)	(6,818)	(6,809)	(6,369)	(6,426)	(7,154)	(6,661)	(5,886)	(6,431)	(73,943)
50422000	Defined Contribution Expense	27,979	24,090	26,965	27,805	26,571	24,306	29,535	27,105	28,573	28,890	25,850	29,671	327,339
50422100	Defined Contribution Plan Exp Cap Credits	(7,223)	(6,840)	(6,000)	(9,238)	(9,351)	(9,523)	(8,327)	(9,164)	(9,804)	(8,886)	(7,742)	(8,811)	(100,909)
50423000	Employee Stock Purchase Plan Expense	0	1,560	0	0	2,058	0	0	2,826	0	0	2,216	966	9,626
50424000	DCP Restoration Expense	295	295	319	303	303	303	(1,272)	303	303	(2,730)	0	0	(1,575)
50426000	Retiree Medical Expense	2,534	2,326	1,280	2,532	2,435	2,969	2,653	2,400	3,040	2,543	2,468	3,989	31,169
50426100	Retiree Medical Expense Cap Credits	(599)	(497)	(464)	(799)	(805)	(794)	(572)	(802)	(847)	(716)	(594)	(728)	(8,219)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450014	Other Welfare - Transm & Distrib	0	0	0	400	400	0	0	0	800	0	0	0	1,600
50450016	Other Welfare - Admin & General	1,350	1,179	227	1,450	1,450	1,050	6,421	3,149	3,989	1,199	35,889	4,086	61,438
50451000	Employee Awards	16	1	0	33	0	122	145	590	6	142	345	222	1,623
50452000	Employee Physical Exams	303	0	250	747	222	683	270	(437)	85	85	355	1,037	3,598
50456000	Tuition Aid	0	0	0	0	0	0	0	2,244	6	0	0	0	2,250
50457000	Training	910	990	9,738	400	0	8,250	1,020	339	5,351	(11,010)	0	0	15,988
[-] AW01161	Other benefits	39,888	34,793	45,852	35,704	34,440	31,015	43,708	40,652	44,108	22,726	70,519	43,185	486,589
[-] AW01127	Employee-related costs	683,823	578,209	669,316	593,878	567,830	619,529	663,022	586,705	654,273	601,752	1,082,543	650,681	7,951,560
53401000	AWWSC Services - Labor OPEX	295,605	263,813	331,867	269,206	242,537	325,675	290,543	266,540	342,986	271,863	204,892	350,828	3,456,356
53401100	AWWSC Services - Pension OPEX	16,502	16,483	16,352	16,784	14,091	13,861	15,953	14,615	13,977	14,167	14,925	15,836	183,546
53401200	AWWSC Services - Group Insurance OPEX	54,277	40,097	42,987	44,438	37,979	41,677	45,782	39,744	40,409	40,752	39,202	25,955	493,298
53401300	AWWSC Services - Other Benefits OPEX	20,185	26,198	20,450	18,172	14,443	15,815	36,685	22,142	25,613	20,258	19,817	27,060	266,839
53401400	AWWSC Services - Contracted Services OPEX	78,159	98,777	113,382	84,497	91,749	74,980	(35,513)	73,874	76,613	80,065	55,971	88,343	880,898
53401500	AWWSC Services - Office Supplies OPEX	55,852	60,545	39,497	40,698	43,872	68,628	(174,472)	(6,305)	6,008	2,113	7,685	2,750	146,871
53401700	AWWSC Services - Rents OPEX	17,187	16,290	17,477	18,979	17,069	17,463	16,816	18,373	18,900	14,964	19,832	17,062	210,412
53401800	AWWSC Services Customer Accounting OPEX	0	0	0	0	0	0	352,794	76,768	69,750	84,504	75,348	83,639	742,803
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	9,118	12,547	12,156	501	9,327	11,295	13,546	13,423	8,015	14,269	11,095	13,093	128,384
53402100	AWWSC Services - Other O&M Expense OPEX	26,222	28,674	39,251	51,212	25,347	20,070	48,281	41,412	30,890	46,850	42,329	21,628	422,165
53402200	AWWSC Services - Depr & Amort OPEX	45,460	47,538	45,072	36,452	36,448	35,072	81,972	111,353	41,287	41,647	43,361	52,937	618,598
53402300	AWWSC Services - General Taxes OPEX	42,514	26,664	20,372	22,886	15,753	16,017	19,568	18,302	17,496	13,333	13,981	16,465	243,352
53402400	AWWSC Services - Net Interest OPEX	(1,318)	(613)	(627)	642	1,888	1,948	2,566	4,353	3,949	2,496	3,279	(7,801)	10,762
53402500	AWWSC Services - Other Inc & Ded OPEX	0	0	0	0	0	0	0	0	0	0	210	0	210

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53402600	AWWSC Services - Income Taxes OPEX	(6,082)	1,014	(989)	1,128	1,190	575	910	1,111	822	1,027	(88)	39,863	40,481
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	653,683	638,026	697,248	605,593	551,694	643,074	715,431	695,704	696,717	648,308	551,838	747,657	7,844,974
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110016	Contract Svc-Eng - Admin & General	(41,839)	(919)	(1,000)	1,000	3,000	23,000	(24,000)	(22,000)	0	0	0	4,335	(58,424)
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	0	0	277	171	3,082	552	(417)	261	613	1,956	852	2,153	9,499
53150013	Contract Svc-Other - Water Treatment	78	0	1,996	275	462	488	250	2,103	182	1,095	963	1,584	9,478
53150014	Contract Svc-Other - Transmission & Distribution	3,544	3,252	3,372	9,516	28,781	25,034	3,495	25,621	(17,549)	5,964	3,439	3,257	97,728
53150015	Contract Svc-Other - Customer Accounting	122	60	0	0	0	0	0	68	0	0	541	1,168	1,959
53150016	Contract Svc-Other - Admin & General	55,029	47,962	5,978	51,966	11,259	13,921	47,559	16,700	73,753	172,732	22,664	104,355	623,878
53151000	Contract Svc-Temp Empl - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53151016	Contract Svc-Temp Empl - Admin & General	0	0	0	1,850	32	(32)	0	0	0	0	0	0	1,850
53152000	Contract Svc-Lab Testing - Water Treatment	1,152	495	1,501	250	876	726	300	300	491	150	300	450	6,992
53154000	Contract Services - Audit Fees	3,145	0	17,172	0	8,089	747	6,588	2,322	6,588	6,588	6,588	0	57,827
53155000	Contract Services - Legal	23,526	196,400	(73,038)	17,010	1,697	(54,709)	94,992	5,613	42,141	58,614	9,681	52,766	374,693
[-] AW01162	Contracted services	44,758	247,250	(43,741)	82,037	57,278	9,729	128,767	30,987	106,219	247,099	45,028	170,067	1,125,479
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	1,355	1,489	4,567	1,661	2,186	5,352	5,194	4,000	4,292	3,071	2,971	3,221	39,358
52532014	Electricity - Transmission & Distribution	948	916	966	774	1,019	2,075	2,285	2,708	1,843	890	758	793	15,975
52532016	Electricity - Admin & General	391	328	380	5	155	79	162	182	119	79	116	237	2,234
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	26	419	146	0	347	13,900	8,076	12,747	6,172	6,194	3,901	2,017	53,945
52546013	Grounds Keeping - Water Treatment	1,190	0	0	0	0	1,190	0	0	0	0	0	0	2,380
52546014	Grounds Keeping - Transmission & Distribution	0	1,761	0	0	0	0	0	0	0	0	0	0	1,761
52546016	Grounds Keeping - Admin & General	0	0	0	0	60	42	218	95	1,217	497	77	0	2,206
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	20	9	15	9	12	8	10	10	11	13	601	(300)	417
52548013	Heating Oil/Gas - Water Treatment	6,027	1,881	1,904	510	43	850	228	467	922	992	1,615	2,741	18,180
52548014	Heating Oil/Gas - Transmission & Distribution	1,054	728	704	244	277	189	254	244	267	263	487	940	5,650
52548016	Heating Oil/Gas - Admin & General	12	4	17	9	9	18	2	12	9	19	8	12	131
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550012	Janitorial - Pumping	0	0	116	0	0	0	0	0	125	0	59	0	300
52550013	Janitorial - Water Treatment	0	0	0	0	0	60	0	0	0	61	62	142	324
52550014	Janitorial - Transmission & Distribution	61	0	65	14	0	0	0	0	0	0	0	0	139
52550015	Janitorial - Customer Accounting	0	0	0	0	71	0	0	0	0	0	0	0	71
52550016	Janitorial - Admin & General	3,311	3,305	3,537	5,232	8,600	4,495	7,127	(2,981)	746	3,255	17,417	14,406	68,451
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,746	2,746	2,746	2,746	2,746	(13)	2,300	2,286	2,286	2,286	2,286	2,286	27,448
52571014	Security Service - Transmission & Distribution	0	503	230	230	0	230	1,721	230	0	230	0	0	3,373
52571016	Security Service - Admin & General	230	0	0	0	230	1,365	(1,365)	0	470	(470)	470	0	930
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	0	118	118	0	118	237	0	209	180	164	683	259	2,087
52578014	Trash Removal - Transmission & Distribution	0	471	0	459	0	218	204	556	540	410	377	754	3,989
52578015	Trash Removal - Customer Accounting	0	0	0	0	122	0	0	0	0	0	0	0	122
52578016	Trash Removal - Admin & General	52	173	235	117	339	234	1,330	234	758	117	0	586	4,174
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583011	Water & WW - Source of Supply	0	0	(3,825)	0	0	729	0	0	0	0	0	0	(3,096)
52583013	Water & WW - Water Treatment	(89)	(10)	(37)	84	(8)	(39)	497	(481)	(38)	61	42	(88)	(105)
52583014	Water & WW - Transmission & Distribution	158	135	177	149	169	138	174	147	167	154	134	178	1,879
52583016	Water & WW - Admin & General	497	497	497	497	497	497	0	651	497	841	497	497	5,966
[-] AW01187	Building Maintenance and Services	17,989	15,473	12,561	12,740	16,992	31,852	28,417	21,316	20,582	19,126	32,560	28,681	258,289
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574013	Telephone - Water Treatment	738	719	804	1,045	788	804	849	845	818	1,230	833	979	10,454
52574014	Telephone - Transmission & Distribution	591	566	671	776	645	625	676	675	643	1,146	837	955	8,804
52574016	Telephone - Admin & General	5,745	4,966	6,064	5,644	6,060	5,591	5,993	5,971	5,727	8,803	6,146	6,721	73,430
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	161	160	162	160	266	234	124	156	108	125	5	513	2,174
52574113	Cell Phone - Water Treatment	315	249	321	262	303	549	610	612	725	541	357	71	4,915
52574114	Cell Phone - Transmission & Distribution	322	299	329	302	321	374	412	413	369	343	277	624	4,385

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52574115	Cell Phone - Customer Accounting	1,462	2,060	1,789	1,058	2,542	1,246	2,193	232	774	1,058	1,666	1,068	17,147
52574116	Cell Phone - Admin & General	3,533	4,370	4,512	4,771	4,605	8,521	6,128	8,621	10,815	6,994	4,235	7,339	74,442
52574200	Data Lines - Admin & General	82	83	77	80	81	81	80	81	74	76	61	13,301	14,159
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,150	923	1,178	964	1,115	1,908	2,472	2,444	2,954	2,292	1,999	1,980	21,380
52574315	Wireless - Service First - Customer Accounting	355	22	28	23	27	1,455	341	58	70	54	47	47	2,526
[-] AW01188	Telecommunication expenses	14,455	14,415	15,936	15,085	16,751	21,386	19,878	20,109	23,078	22,662	16,464	33,598	233,816
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	0	0	0	0	0	0	102	0	0	0	0	0	102
52562513	Overnight Shipping - Water Treatment	(17)	309	(307)	377	(384)	928	(229)	364	(364)	82	108	(190)	677
52562516	Overnight Shipping - Admin & General	474	264	536	167	608	53	554	438	592	376	287	529	4,876
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	10	0	214	0	81	32	147	574	0	98	378	0	1,535
52566700	Printing	0	(1,224)	915	54	1,328	183	148	108	0	212	0	0	1,723
[-] AW01189	Postage, printing and stationary	467	(652)	1,359	597	1,632	1,196	722	1,483	228	767	773	340	8,913
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	0	0	0	0	146	0	0	0	0	146	291
52512500	Books & Publications	0	0	59	0	0	0	0	(0)	0	0	0	0	59
52526100	Credit Line Fees Interco	2,612	3,300	3,382	2,883	2,770	1,695	2,779	3,017	4,231	3,498	3,692	3,300	37,158
52542000	Forms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	0	0	0	0	219	1,249	0	154	0	7	0	1,629
52562013	Office & Admin Supplies - Water Treatment	893	0	0	0	0	0	0	0	0	0	0	0	893
52562014	Office & Admin Supplies - Transmssn & Distr	574	282	665	22	364	297	819	0	336	192	301	0	3,851
52562015	Office & Admin Supplies - Customer Accounting	0	0	34	0	71	0	0	0	0	0	0	27	131
52562016	Office & Admin Supplies - Admin & General	1,155	1,695	496	1,125	763	5,446	652	1,187	538	1,450	418	762	15,688
52571500	Software Licenses	19,146	21,777	20,716	(24,376)	13,786	15,806	(4,482)	31,394	13,408	13,686	13,150	13,396	147,406
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	887	624	2,406	0	175	503	546	149	303	153	604	(37)	6,313
52582013	Uniforms - Water Treatment	0	0	0	0	0	0	0	0	110	0	0	0	110
52582014	Uniforms - Transmission & Distribution	1,421	664	1,670	1,292	1,400	700	3,057	127	1,018	347	4,347	2,719	18,764
52582015	Uniforms - Customer Accounting	1,416	339	47	244	642	849	1,615	541	706	1,448	505	659	9,012
52582016	Uniforms - Admin & General	1,045	831	(326)	358	702	9	1,578	454	49	842	412	1,586	7,538
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	14	0	0	0	0	0	0	0	0	0	0	0	14
52801500	Dev Funded Const Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	29,163	29,512	29,148	(18,452)	20,673	25,523	7,960	36,868	20,852	21,615	23,437	22,558	248,858
52534000	Employee Expenses	8,169	4,340	1,247	(1,924)	2,773	3,684	185	(1,460)	3,358	2,006	3,113	2,007	27,499
52534200	Conferences & Registration	(17,135)	180	1,258	0	649	54,280	12,220	14,363	9,028	32,555	6,027	8,168	121,593
52535000	Meals Deductible	1,608	2,344	1,057	365	209	936	1,185	287	1,069	1,451	2,367	1,030	13,908
52567000	Relocation Expenses	21	0	0	0	10,969	(4,826)	1,805	6,671	562	784	(3,850)	7,878	20,014
[-] AW01130	Employee related expense travel & entertainme	(7,336)	6,864	3,562	(1,559)	14,600	54,074	15,395	19,861	14,017	36,797	7,656	19,083	183,014
52000000	M & S (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	2,979	0	2,979
52001100	M & S Oper - Source of Supply	1,295	0	0	1,342	2,030	(74)	0	0	113	0	0	0	4,706
52001200	M & S Oper - Pumping	188	2,493	745	2,287	6,166	0	102	2,673	0	337	393	215	15,598
52001300	M & S Oper - Water Treatment	7,327	10,033	5,727	6,043	6,090	5,976	5,481	5,342	7,138	5,494	6,160	6,586	77,398
52001400	M & S Oper - Transmission & Distribution	(18,793)	2,338	3,326	11,830	1,407	3,618	5,287	8,617	1,804	4,825	13,283	3,839	41,381
52001500	M & S Oper - Customer Accounting	1,598	10,625	2,444	2,523	866	777	45	843	532	0	900	656	21,808
52001600	M & S Oper - Admin & General	(1,789)	567	4,702	9,865	16,774	19,641	9,725	6,700	7,665	61,248	5,465	6,167	146,730
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	0	0	0	0	2,742	55	(55)	0	0	0	0	2,742
52501200	Misc Oper - Pumping	(1)	0	0	0	0	11	0	0	0	61	0	0	71
52501300	Misc Oper - Water Treatment	289	0	0	118	(118)	0	0	0	0	0	132	1,074	1,495
52501400	Misc Oper - Transmission & Distribution	0	0	0	1,670	0	0	307	1,717	148	741	0	(7,572)	(2,989)
52501600	Misc Oper - Admin & General	15,663	(16,431)	8,060	20,090	2,247	(48,284)	8,676	9,493	16,016	11,194	(71,669)	22,277	(22,666)
52513200	Business Development	0	0	0	0	0	0	0	0	0	0	8,143	0	8,143
52514000	Charitable Contribution Deductible	0	0	0	0	0	600	0	0	0	0	0	0	600
52514500	Charitable Donations - Health/Education/Environmnt	4,250	0	0	0	0	0	0	0	0	0	0	0	4,250
52514600	Charitable Donations - Community	3,000	0	0	0	0	0	0	0	0	0	0	0	3,000
52514700	Community Partnerships	2,350	10,314	7,076	0	16,300	500	4,015	1,725	5,217	7,450	0	0	54,946
52514900	Customer Education	18,153	0	1,151	0	3,290	5,216	1,541	7,388	6,750	9,557	1,151	3,338	57,535
52514904	Customer Education Communication - Conservation	0	0	601	0	0	0	0	0	0	0	0	0	601
52514905	Customer Education Communication - Printed	0	0	0	1,635	1,677	0	0	0	0	0	0	0	3,311
52514909	Customer Education - Video & Photo	0	0	0	0	1,500	0	0	0	0	0	0	155	1,655
52515001	Community Relations - Specialty	0	0	0	0	0	0	0	0	1,000	700	0	0	1,700
52524000	Co Dues/Membership Deductible	6,029	3,738	3,444	4,599	3,214	3,509	3,214	12,754	3,816	9,858	3,289	4,749	62,212
52548100	Hiring Costs	0	449	0	0	0	0	0	0	0	0	0	0	449
52549500	Inventory Physical Write-off Scrap	0	0	0	0	4,930	508	27,677	571	1,327	0	0	0	35,012
52554500	Lab Supplies	2,712	2,236	5,433	1,015	1,752	2,171	4,850	6,658	2,967	2,467	6,706	2,860	41,826

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52556000	Lobbying Expenses	300	15,000	340	0	0	0	0	0	(15,640)	0	0	66,561	66,561
52568000	Research & Development	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	1,320	15,837
52579000	Trustee Fees	125	0	0	0	65	0	0	1,629	0	0	0	314	2,133
52585000	Discounts Available	(875)	(1,491)	(2,983)	(3,798)	(9,455)	(4,067)	(1,563)	(417)	(463)	(2,875)	(2,120)	(1,423)	(31,531)
52586000	PO Small Price Differences - within tolerance	229	191	217	9	228	245	268	284	278	202	192	326	2,667
[-] AW01166	Miscellaneous expenses	43,370	41,382	41,601	60,548	60,283	(5,591)	70,998	67,240	39,988	112,578	(23,678)	111,442	620,160
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110016	Rents-Real Property - Admin & General	(126)	112	(186)	(170)	(186)	2,722	(2,675)	(173)	(186)	(161)	4,701	716	4,389
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140011	Rents-Equipment - Source of Supply	0	0	0	26	0	0	0	0	0	0	0	0	26
54140012	Rents-Equipment - Pumping	0	0	0	0	0	737	675	62	0	0	0	0	1,475
54140014	Rents-Equipment - Transmission & Distribution	161	161	161	8,605	1,850	6,480	3,716	5,405	1,902	3,716	5,405	2,027	39,590
54140016	Rents-Equipment - Admin & General	24	24	24	24	24	24	24	24	24	0	9,245	(9,150)	312
[-] AW01165	Rents	60	297	0	8,486	1,689	9,964	1,740	5,318	1,741	3,554	19,351	(6,407)	45,792
55000000	Transportation (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
55000014	Transportation Oper - Transmission & Distribution	3,935	0	0	480	0	0	1,747	(1,747)	1,588	0	0	1,178	7,181
55000015	Transportation Oper - Customer Accounting	319	3,004	1,691	0	0	477	0	0	0	15	0	177	5,683
55000016	Transportation Oper - Admin & General	788	146	29	2,278	252	176	171	(68)	0	1,576	518	3,482	9,348
55000022	Transportation Maint - Pumping	50	0	153	0	119	27	0	15	186	327	153	0	1,031
55000023	Transportation Maint - Water Treatment	0	0	0	0	0	16	0	0	0	0	0	0	16
55000024	Transportation Maint - Transmission & Distribution	0	228	(228)	0	0	0	0	0	0	0	0	36	36
55000026	Transportation Maint - Admin & General	9	0	23	0	0	470	1,727	0	0	17	27	54	2,327
55000100	Transportation Capitalized Credits	(17,117)	(13,632)	(10,255)	(13,716)	(18,335)	(19,533)	(13,528)	(15,371)	(15,342)	(16,182)	(14,228)	(14,684)	(181,922)
55010100	Transportation Lease Costs	4,756	2,493	9,695	3,039	15,599	1,087	(8,113)	819	15,545	18,799	675	3,634	68,027
55010200	Transportation Lease Fuel	13,379	12,564	14,461	12,956	13,612	12,487	14,698	14,027	12,685	14,104	3,415	20,523	158,909
55010300	Transportation Lease Maint	27,602	16,111	13,656	42,683	17,868	20,654	12,336	28,915	24,134	44,499	11,642	59,678	319,776
55010500	Transportation - Reimburse Non-AW Vehicle Use	334	0	747	0	0	0	30	577	296	141	327	123	2,575
[-] AW01164	Transportation	34,056	20,914	29,972	47,720	29,114	15,860	9,067	27,166	39,093	63,295	2,530	74,201	392,988
[-] AW01128	Operating supplies and services	176,981	375,457	90,397	207,201	219,012	163,993	282,944	230,349	265,798	527,494	124,122	453,563	3,117,309
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	32,972	13,512	64,190	33,183	44,862	(1,704)	43,598	53,647	28,024	49,347	38,348	45,842	445,820
57010016	Uncollectible Accounts Exp - Admin & General	0	0	3,130	0	0	(1,367)	0	0	1,373	0	0	(343)	2,793
[-] AW01168	Uncollectible accounts expense	32,972	13,512	67,319	33,183	44,862	(3,071)	43,598	53,647	29,397	49,347	38,348	45,499	448,613
52501500	Misc Oper - Customer Accounting	16,750	1,175	0	0	0	0	0	0	166	0	0	0	18,091
52510015	Bank Service Charges - Customer Accounting	9,951	7,938	5,733	17,829	7,400	11,761	14,812	6,419	5,034	6,495	15,291	8,168	116,832
52520000	Collection Agencies	(2,632)	1,439	(157)	(139)	0	0	0	0	3,650	(3,650)	(61)	(12)	(1,563)
52542015	Forms - Customer Accounting	(3,789)	407	0	0	(170)	0	0	0	0	0	0	0	(3,552)
[-] AW01170	Customer accounting, other	20,280	10,959	5,575	17,689	7,231	11,761	14,812	6,419	8,850	2,845	15,230	8,156	129,808
55110000	Insurance Vehicle	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	24,863
55710000	Insurance General Liabilty	31,608	31,445	31,119	31,313	31,764	31,637	31,704	31,676	31,676	31,676	31,676	31,676	378,969
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	(61,046)	(61,046)
55720000	Insurance Workers Compensation	8,642	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	4,512	58,270
55720100	Insurance WC Capitalized Credits	(3,256)	(2,321)	(1,583)	(1,942)	(2,183)	(2,237)	(1,576)	(1,889)	(1,841)	(1,863)	(1,498)	(1,624)	(23,812)
55730000	Insurance Other	445	445	445	445	445	468	490	468	568	468	468	468	5,621
55740000	Insurance Property	15,512	15,512	15,512	15,512	15,512	15,512	15,512	15,512	15,512	15,512	15,512	15,512	186,143
[-] AW01171	Insurance other than group	55,023	51,664	52,076	51,912	52,122	51,963	52,714	52,350	52,498	52,376	52,741	(8,431)	569,008
62002100	M&S Maint - Source of Supply	0	402	81	1,574	0	939	304	0	62	3,643	0	0	7,005
62002200	M&S Maint - Pumping	3,571	14,083	2,472	5,560	5,063	5,860	317	5,115	10,547	3,904	4,499	1,953	62,943
62002300	M&S Maint - Water Treatment	3,127	3,646	220	1,258	753	721	193	1,460	783	1,684	3,409	493	17,746
62002400	M&S Maint - Transmission & Distribution	38,584	23,478	41,776	18,320	52,034	28,644	7,600	6,692	14,819	11,718	14,939	5,811	264,415
62002600	M&S Maint - Admin & General	675	1,147	949	43	321	885	191	2,590	458	595	251	411	8,516
62502100	Misc Maint - Source of Supply	0	0	0	0	0	0	0	0	65	0	0	0	65
62502200	Misc Maint - Pumping	0	154	224	50	2,081	508	0	0	0	60	0	100	3,178
62502300	Misc Maint - Water Treatment	273	5,405	0	319	0	86	0	92	0	0	0	0	6,174
62502400	Misc Maint - Transmission & Distribution	1,873	683	1,241	495	1,314	1,267	(100)	1,361	1,326	(699)	(13,936)	3,881	(1,296)
62502600	Misc Maint - Admin & General	8,088	17,063	14,036	60,161	22,192	22,247	22,053	31,364	25,038	26,991	26,493	27,253	302,982
62520700	Misc Maint Paving/Backfill	37,394	84,304	55,975	39,752	62,886	47,446	30,505	35,289	(87,974)	4,652	39,635	51,192	401,057
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	4,410	4,095	4,696	150	2,835	5,010	0	300	2,323	5,061	501	5,103	34,484
63110022	Contract Svc-Eng Maint - Pumping	0	0	30,472	0	1,727	3,300	3,454	0	1,600	1,400	0	0	41,954
63110023	Contract Svc-Eng Maint - Water Treatment	0	0	2,790	0	0	0	0	0	0	0	0	0	2,790
63110026	Contract Svc-Eng Maint - Admin & General	0	0	0	0	0	0	0	0	0	0	8,400	0	8,400
63150021	Contract Svc-Other Maint - Source of Supply	0	0	0	2,236	0	1,328	409	0	3,468	0	0	0	7,441
63150022	Contract Svc-Other Maint - Pumping	1,136	1,063	477	4,867	3,484	7,370	0	17,845	10,791	4,105	0	6,358	57,497
63150023	Contract Svc-Other Maint - Water Treatment	3,148	83	88	862	1,833	1,269	5,847	0	2,088	0	158	3,659	19,036
63150024	Contract Svc-Other Maint - Transmission & Distr	23,252	24,706	20,425	37,065	8,195	28,742	876	8,957	28,569	79,756	27,551	24,340	312,434
63150026	Contract Svc-Other Maint - Admin & General	1,508	2,723	2,752	0	0	2,489	5,885	9,012	2,334	5,853	1,902	1,995	36,452
[-] AW01129	Maintenance supplies and services	127,039	183,037	178,673	172,711	164,718	158,111	77,534	120,077	16,298	148,724	113,801	132,550	1,593,272
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2020 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
88101000	Capital Movements - UP	1,801,320	2,006,338	496,259	55,539	159,186	3,340,419	968,376	1,028,015	46,429	1,445,273	573,531	890,685	12,811,371
88106000	Capital Movements - CCNC	(523,452)	(893,051)	981,058	357,283	1,888,220	(2,832,304)	1,778,039	1,912,477	6,989,745	5,593,296	530,358	5,000,636	20,782,304
88107000	Capital Movements - CWIP	224,588	426,308	812,202	1,502,815	(81,358)	2,006,748	(125,743)	432,630	(3,241,276)	(2,425,272)	(141,062)	(1,873,422)	(2,482,843)
88108020	Capital Movements - UP - A/D - Salvage	0	0	0	(454)	0	0	(1,779)	(16,483)	(1,279)	(23,652)	(9,645)	(2,760)	(56,051)
88252100	Capital Movements - ADV NT	32,417	48,585	256,106	80,688	56,420	97,471	38,031	0	72,731	0	0	(4,970)	677,478
88252170	Capital Movements - ADV NT WIP	0	0	15,182	(15,182)	0	0	0	0	0	(1,431)	1,431	0	0
88252200	Capital Movements - ADV Tax	(146,214)	42,869	7,527	(213,772)	(268,398)	2,028	(122,541)	47,852	8,206	(79,620)	(127,775)	21,524	(828,312)
88252270	Capital Movements - ADV Tax WIP	130,486	(111,830)	(504,355)	161,794	301,373	(7,200)	108,534	(132,042)	(94,429)	(21,474)	(171,529)	(1,337,345)	(1,678,017)
88257000	Capital Movements - Cost of Removal	224,039	49,903	69,218	56,637	572,025	215	360,553	344,014	2,339,637	1,379,807	126,672	144,821	5,667,540
88257100	Capital Movements - RWIP	68,910	(49,463)	785,507	1,028,507	290,569	159,491	(106,416)	(232,220)	(563,266)	(971,625)	(67,533)	281,474	623,936
88271100	Capital Movements - CIAC NT	(5,000)	1,842	22,337	41,788	(38,958)	(53,200)	(40,623)	0	(84,610)	4,000	0	0	(152,425)
88271170	Capital Movements - CIAC NT WIP	1,500	0	3,455	(3,455)	0	0	0	0	0	0	0	0	1,500
88271200	Capital Movements - CIAC Tax	(6,770)	582	(10,205)	(17,372)	(31,778)	(61,215)	(12,270)	0	(12,611)	(19,484)	(12,225)	(6,699)	(190,046)
88271270	Capital Movements - CIAC Tax WIP	(36,172)	(11,810)	(40,655)	14,293	23,856	54,893	8,812	(12,985)	(876)	28,940	(7,400)	(116,402)	(95,507)
88900000	Capital Movements - Settlement	(1,765,652)	(1,510,273)	(2,893,635)	(3,049,111)	(2,871,154)	(2,707,347)	(2,852,974)	(3,371,257)	(5,458,402)	(4,908,757)	(694,824)	(2,997,541)	(35,080,928)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	2,106,633	2,234,071	2,114,338	2,052,156	1,974,067	1,601,869	2,276,841	2,170,136	1,986,391	2,412,619	2,269,260	2,188,091	25,386,472
68011000	Depreciation Exp - UPIS General	760,858	814,078	726,559	772,273	773,349	821,433	776,241	766,752	876,149	801,502	814,009	832,473	9,535,676
68011200	Depreciation Exp - Non-Utility Property	0	(27,831)	0	0	0	109,691	(39,013)	(70,677)	0	0	0	0	(27,831)
68012000	Depreciation Exp - Amort CIAC Tax	(5,438)	(5,446)	(5,445)	(5,462)	(5,486)	(5,520)	(5,579)	(5,590)	(5,590)	(5,610)	(5,620)	(5,631)	(66,418)
68012500	Depreciation Exp - Amort CIAC Nontax	(18,019)	(18,027)	(18,026)	(17,991)	(17,954)	(17,989)	(18,039)	(18,075)	(18,075)	(18,147)	(18,147)	(18,147)	(216,636)
[-] AW01132	Depreciation	737,401	762,773	703,088	748,821	749,909	907,615	713,610	672,410	852,484	777,745	790,242	808,695	9,224,790
68254000	Amortization - Reg Asset AFUDC	4,299	4,299	5,453	4,068	4,530	4,530	4,530	4,530	4,530	4,530	4,530	4,530	54,355
68258000	Amortization - Reg Asset	92	92	92	92	92	92	0	0	0	0	0	0	553
[-] AW01133	Amortization	4,391	4,391	5,545	4,160	4,622	4,622	4,530	4,530	4,530	4,530	4,530	4,530	54,908
68311000	Removal Costs - ARO/Net Neg Salvage	54,018	54,133	54,301	54,434	54,553	55,040	55,044	55,205	55,616	58,265	58,564	58,848	668,019
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(448)	(449)	(449)	(452)	(456)	(462)	(471)	(472)	(472)	(475)	(476)	(478)	(5,560)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,314)	(2,316)	(2,315)	(2,310)	(2,304)	(2,309)	(2,317)	(2,323)	(2,323)	(2,334)	(2,334)	(2,334)	(27,833)
[-] AW01134	Removal costs, net	51,255	51,368	51,537	51,672	51,793	52,269	52,256	52,410	52,822	55,456	55,753	56,036	634,626
[-] AW01112	Depreciation and amortization	793,047	818,531	760,170	804,653	806,324	964,506	770,396	729,350	909,835	837,730	850,525	869,260	9,914,325
68520000	Property Taxes	302,357	302,357	302,357	302,357	302,357	(87,332)	300,529	300,529	300,529	300,529	300,529	300,529	3,227,629
68532000	FUTA	4,268	283	53	82	7	0	19	31	36	30	24	108	4,941
68532100	FUTA Cap Credits	(1,128)	(58)	(11)	(42)	(2)	0	(19)	(22)	(1)	(20)	(16)	(59)	(1,378)
68533000	FICA	49,693	55,302	39,809	47,599	49,546	54,160	50,007	51,368	53,807	50,972	55,503	56,314	614,081
68533100	FICA Cap Credits	(12,067)	(18,395)	(10,933)	(14,035)	(17,351)	(18,945)	(13,908)	(17,410)	(17,230)	(16,199)	(14,644)	(16,304)	(187,420)
68535000	SUTA	1,815	83	22	34	3	0	8	(26)	(4,117)	4,184	10	45	2,061
68535100	SUTA Cap Credits	(478)	(17)	(4)	(18)	(1)	0	(8)	(10)	(0)	(8)	(6)	(25)	(575)
68543000	Other Taxes and Licenses	53,000	53,000	53,050	53,000	53,000	53,000	0	106,000	53,000	53,000	51,447	111,933	693,430
68544000	Gross Receipts Tax	30,164	30,164	30,164	30,164	30,164	30,164	78,281	78,281	78,281	78,281	78,281	78,281	650,670
68545000	Utility Reg Assessment	18,113	18,113	18,113	18,113	18,113	18,113	19,587	18,133	18,133	18,133	18,133	18,133	218,932
[-] AW01113	General taxes	445,739	440,833	432,620	437,256	435,838	49,161	434,496	536,873	482,437	488,902	489,260	548,954	5,222,370
59011000	Gains/Losses Non-Utility Property Disposals	0	0	0	0	(11,714)	0	0	0	0	0	0	0	(11,714)
[-] AW01114	Gain/Loss on sale of assets	0	0	0	0	(11,714)	0	0	0	0	0	0	0	(11,714)
[-] AW01108	Operating expenses, net	3,345,419	3,493,435	3,307,128	3,294,065	3,204,515	2,615,535	3,481,733	3,436,358	3,378,663	3,739,251	3,609,045	3,606,305	40,511,452
[-] AW01184	Operating Income (loss)	(1,133,564)	(681,583)	(1,183,806)	(839,059)	(1,245,506)	(1,959,037)	(1,088,540)	(1,061,359)	(1,176,342)	(442,574)	(218,964)	139,782	(10,890,553)
81815100	Interest Income - STD Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01139	Interest income	0	0	0	0	0	0	0	0	0	0	0	0	0
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	267,709	267,709	267,709	274,226	279,209	279,209	279,209	279,209	279,209	279,209	279,209	279,209	3,311,029
81016000	Interest expense-LTD debt discount amort inside	1,320	1,320	1,320	1,333	1,343	1,343	1,343	1,343	1,343	1,343	1,343	1,343	16,035
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	28,032
[-] AW01135	Interest on long-term debt	308,605	308,605	308,605	315,135	320,128	320,128	320,128	320,128	320,128	320,128	320,128	320,128	3,801,976
81315000	Interest Short Term Debt Intercompany	16,531	19,170	32,955	22,314	9,906	55,521	21,170	21,152	14,716	17,132	14,307	15,489	260,362
[-] AW01136	Interest on short-term debt	16,531	19,170	32,955	22,314	9,906	55,521	21,170	21,152	14,716	17,132	14,307	15,489	260,362
81500000	Interest Other	0	0	0	0	0	(52,229)	(17,792)	(17,792)	(14,611)	(9,665)	(9,357)	(9,913)	(131,360)
[-] AW01138	Other interest expense	0	0	0	0	0	(52,229)	(17,792)	(17,792)	(14,611)	(9,665)	(9,357)	(9,913)	(131,360)
[-] AW01116	Interest, net	325,137	327,776	341,560	337,449	330,034	323,420	323,505	323,488	320,232	327,595	325,078	325,704	3,930,978
71810000	Other Non-service Pension Benefit Cost	(2,696)	(2,696)	(2,696)	(2,696)	(2,696)	(920)	(2,400)	(2,400)	131,646	12,494	12,494	12,494	149,928
71820000	Other Non-service PBOP Benefit Cost	(99,842)	(99,842)	(99,842)	(99,842)	(99,842)	(90,230)	(98,240)	(98,240)	(98,240)	(98,240)	(98,240)	(98,240)	(1,178,880)
[-] AW0118	Nonoperating benefit costs, net	(102,538)	(102,538)	(102,538)	(102,538)	(102,538)	(91,150)	(100,640)	(100,640)	33,406	(85,746)	(85,746)	(85,746)	(1,028,952)
70510000	AFUDC - Equity	(10,430)	(10,670)	(17,130)	(9,829)	(7,930)	(19,597)	(14,764)	(16,268)	(27,975)	(12,763)	(13,143)	(10,271)	(170,771)
[-] AW01117	Allowance for funds used during construction	(10,430)	(10,670)	(17,130)	(9,829)	(7,930)	(19,597)	(14,764)	(16,268)	(27,975)	(12,763)	(13,143)	(10,271)	(170,771)
85000000	AFUDC Debt	(11,514)	(11,780)	(11,611)	(10,852)	(8,755)	(10,857)	(16,300)	(17,961)	(13,859)	(14,090)	(14,510)	3,183	(138,906)
[-] AW01118	Allowance for borrowed funds used during cons	(11,514)	(11,780)	(11,611)	(10,852)	(8,755)	(10,857)	(16,300)	(17,961)	(13,859)	(14,090)	(14,510)	3,183	(138,906)
82010000	Amortize Debt Disc & Exp	188	188	188	188	188	188	188	188	188	188	188	188	2,258
82015000	Amortize Debt Disc & Exp Intercompany	5,557	5,557	5,557	5,608	5,677	5,673	5,673	5,673	5,673	5,673	5,673	5,673	67,668
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,325	1,325	1,325	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	1,309	15,754
[-] AW01119	Amortization of debt expense	7,070	7,070	7,070	7,104	7,173	7,170	7,170	7,170	7,170	7,170	7,170.2	7,170	85,680
71511000	M&J Revenues	(12,287)	(4,613)	(2,002)	(14,736)	(18,405)	(6,504)	(4,781)	(5,847)	(2,832)	(5,423)	0.0	(4,227)	(81,656)
71521000	M&J Expenses	6,156	2,951	5,171	3,458	3,282	6,541	1,433	2,794	6,435	3,178	(823.5)	746	41,321

Tennessee American Water Company
2020 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
71611530	Misc Nonutility Rev Credit Line Intercompany	0	0	0	0	0	0	0	0	0	0	0.0	0	0
71621000	Misc Nonutility Expense	0	0	0	0	0	0	0	0	130,000	0	16,000.0	(146,000)	0
71712000	Gains/Losses Other Non-Operating	7,334	(149)	(17,589)	(37,479)	20,010	11,421	6,570	11,123	13,620	(6,564)	(4,086.7)	27,344	31,555
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	1,202	(1,810)	(14,419)	(48,757)	4,888	11,458	3,222	8,069	147,224	(8,809)	11,089.8	(122,137)	(8,780)
[-] AW01140	Other income	1,202	(1,810)	(14,419)	(48,757)	4,888	11,458	3,222	8,069	147,224	(8,809)	11,089.8	(122,137)	(8,780)
75840000	Lobbying Expenses	467	467	467	15,467	467	467	467	15,467	16,221	481	15,480.9	(65,916)	0
[-] AW01145	Other miscellaneous deductions	467	467	467	15,467	467	467	467	15,467	16,221	481	15,480.9	(65,916)	0
[-] AW01143	Other deductions	467	467	467	15,467	467	467	467	15,467	16,221	481	15,480.9	(65,916)	0
[-] AW01120	Other, net	1,669	(1,344)	(13,953)	(33,290)	5,354	11,924	3,689	23,536	163,445	(8,328)	26,570.7	(188,052)	(8,780)
[-] AW01110	Other Income (Expenses)	209,394	208,514	203,400	188,043	223,338	220,911	202,661	219,325	482,420	213,838	245,419.8	51,988	2,669,251
[-] AW01182	Income (loss) before income taxes	(924,170)	(473,070)	(980,407)	(651,016)	(1,022,168)	(1,738,126)	(885,880)	(842,034)	(693,922)	(228,736)	26,455.4	191,770	(8,221,303)
69011000	FIT - Current	27,742	(46,763)	29,442	(19,612)	54,267	201,610	(48,752)	(92,053)	71,598	(124,818)	(144,250.0)	(196,698)	(288,287)
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	273,465	0.0	28,276	301,741
[-] AW01150	Current federal income taxes - operating	27,742	(46,763)	29,442	(19,612)	54,267	201,610	(48,752)	(92,053)	71,598	148,647	(144,250.0)	(168,422)	13,454
69021000	SIT - Current	22	(18)	(260)	(624)	(119)	45,562	(33,915)	31,889	55,213	(33,863)	(50,439.0)	(185,003)	(171,555)
69022000	SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(161,841)	(161,841)
[-] AW01151	Current state income taxes - operating	22	(18)	(260)	(624)	(119)	45,562	(33,915)	31,889	55,213	(33,863)	(50,439.0)	(346,844)	(333,396)
[-] AW01146	Current income taxes - operating	27,764	(46,781)	29,182	(20,236)	54,148	247,172	(82,667)	(60,164)	126,811	114,784	(194,689.0)	(515,266)	(319,942)
69031000	FIT - Other Income & Deductions Current Year	(91)	73	766	1,829	392	(545)	(215)	(1,377)	(2,598)	96	(316.0)	1,986	0
[-] AW01152	Current federal income taxes - non-operating	(91)	73	766	1,829	392	(545)	(215)	(1,377)	(2,598)	96	(316.0)	1,986	0
69041000	SIT - Other Income & Deductions Current Year	(22)	18	260	624	119	(241)	(68)	(431)	(1,366)	62	(197.0)	1,242	0
[-] AW01153	Current state income taxes - non-operating	(22)	18	260	624	119	(241)	(68)	(431)	(1,366)	62	(197.0)	1,242	0
[-] AW01147	Current income taxes - non-operating	(113)	91	1,026	2,453	511	(786)	(283)	(1,808)	(3,964)	158	(513.0)	3,228	0
[-] AW01121	Current income taxes	27,651	(46,690)	30,208	(17,783)	54,659	246,386	(82,950)	(61,972)	122,847	114,942	(195,202.0)	(512,038)	(319,942)
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	(273,465)	0.0	24,018	(249,447)
69063000	Deferred FIT - Reg Asset/Liability	3,209	3,209	3,209	3,209	3,209	(435,214)	(435,214)	(435,214)	(435,214)	(435,214)	(435,213.8)	(453,192)	(3,048,428)
69065000	Deferred FIT - Other	149,757	143,921	159,254	150,133	147,523	232,332	316,408	345,872	159,536	264,319	234,111.0	284,130	2,587,296
[-] AW01148	Deferred federal income tax expense	152,966	147,130	162,463	153,342	150,732	(202,882)	(118,806)	(89,342)	(275,678)	(444,360)	(201,102.8)	(145,044)	(710,579)
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(86,971)	(86,971)
69073000	Deferred SIT - Reg Asset/Liability	1,697	1,697	1,697	1,697	1,697	(28,782)	(28,782)	(28,782)	(28,782)	(28,782)	(28,782.1)	(31,423)	(195,632)
69073500	Deferred SIT - Other	59,797	33,128	90,276	44,609	68,147	107,301	124,198	53,563	30,001	80,925	80,926.0	48,621	821,492
[-] AW01149	Deferred state income tax expense	61,494	34,825	91,973	46,306	69,844	78,519	95,416	24,781	1,219	52,143	52,143.9	(69,773)	538,889
[-] AW01122	Deferred taxes	214,460	181,955	254,436	199,648	220,576	(124,363)	(23,390)	(64,561)	(274,459)	(392,217)	(148,958.9)	(214,817)	(171,690)
69522000	Investment Tax Credits Restored - 3%	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(49)	(48.6)	(49)	(583)
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	(397)	(4,764)
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	(5,709)	(68,508)
[-] AW01123	Amortization of investment tax credits	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,155)	(6,154.6)	(6,155)	(73,855)
[-] AW01109	Provision for income taxes	235,957	129,111	278,490	175,711	269,081	115,869	(112,495)	(132,688)	(157,767)	(283,430)	(350,315.5)	(733,010)	(565,487)
[-] AW01181	Net income (loss)	(688,214)	(343,959)	(701,917)	(475,305)	(753,088)	(1,622,257)	(998,374)	(974,721)	(851,688)	(512,165)	(323,860.2)	(541,240)	(8,786,790)
[-] AW01180	Net Income Available to common stockholders	(688,214)	(343,959)	(701,917)	(475,305)	(753,088)	(1,622,257)	(998,374)	(974,721)	(851,688)	(512,165)	(323,860.2)	(541,240)	(8,786,790)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,650,508	0	0	1,375,423	0	0	2,063,135	0	0.0	2,200,677	7,289,744
[-] AW01125	Common Dividends	0	0	1,650,508	0	0	1,375,423	0	0	2,063,135	0	0.0	2,200,677	7,289,744
[-] AW0194	PROFIT & LOSS STATEMENT	(688,214)	(343,959)	948,591	(475,305)	(753,088)	(246,834)	(998,374)	(974,721)	1,211,447	(512,165)	(323,860.2)	1,659,438	(1,497,046)
Result		**(688,214)**	**(343,959)**	**948,591**	**(475,305)**	**(753,088)**	**(246,834)**	**(998,374)**	**(974,721)**	**1,211,447**	**(512,165)**	**(323,860.2)**	**1,659,438**	**(1,497,046)**

Tennessee American Water Company
2019 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,736,383)	($1,506,158)	($1,517,034)	($1,564,040)	($1,734,319)	($1,868,568)	($1,932,690)	($2,002,910)	($1,905,654)	($2,083,186)	($1,662,636)	($1,595,904)	($21,109,484)
40111100	Residential Sales Billed Surcharge	(3)	3	345	(345)	0	0	0	0	0	0	0	0	0
40111200	Residential Sales Billed DSIC	(285,928)	(247,795)	(249,569)	(256,987)	(285,109)	(307,448)	(318,068)	(329,681)	(341,896)	(399,610)	(318,773)	(296,218)	(3,637,083)
40112000	Residential Sales Unbilled	186,448	73,016	(99,268)	(1,590)	(112,581)	8,872	(16,616)	8,047	(65,682)	118,130	(16,972)	34,161	115,963
[-] AW01100	Water revenues - residential	(1,835,866)	(1,680,935)	(1,865,527)	(1,822,963)	(2,132,009)	(2,167,144)	(2,267,375)	(2,324,544)	(2,313,232)	(2,364,666)	(1,998,381)	(1,857,961)	(24,630,603)
40121000	Commercial Sales Billed	(1,280,519)	(1,184,605)	(1,152,293)	(1,219,812)	(1,297,997)	(1,298,943)	(1,359,805)	(1,457,014)	(1,438,907)	(1,460,921)	(1,293,713)	(1,210,578)	(15,655,106)
40121100	Commercial Sales Billed Surcharge	0	0	(448)	448	0	0	0	0	0	(8)	8	0	0
40121200	Commercial Sales Billed DSIC	(210,457)	(195,092)	(189,254)	(199,938)	(213,426)	(213,491)	(223,460)	(240,139)	(245,498)	(281,075)	(248,381)	(225,888)	(2,686,100)
40122000	Commercial Sales Unbilled	154,108	(19,171)	(28,995)	(36,913)	(44,176)	38,848	(88,333)	6,011	(7,380)	105,538	2,063	19,915	101,516
[-] AW01101	Water revenues - commercial	(1,336,868)	(1,398,868)	(1,370,989)	(1,456,216)	(1,555,599)	(1,473,586)	(1,671,597)	(1,691,142)	(1,691,785)	(1,636,465)	(1,540,023)	(1,416,551)	(18,239,690)
40131000	Industrial Sales Billed	(336,956)	(328,620)	(311,075)	(325,798)	(344,890)	(354,711)	(265,302)	(390,799)	(375,074)	(331,154)	(296,605)	(279,482)	(3,940,467)
40131200	Industrial Sales Billed DSIC	(55,540)	(54,491)	(51,110)	(53,536)	(56,665)	(58,279)	(43,589)	(64,208)	(64,874)	(63,482)	(56,890)	(52,481)	(675,146)
40132000	Industiral Sales Unbilled	67,591	23,693	(43,089)	20,057	(30,666)	11,646	(111,136)	105,981	36,310	(29,133)	23,097	32,455	106,805
[-] AW01102	Water revenues - industrial	(324,904)	(359,419)	(405,274)	(359,276)	(432,221)	(401,344)	(420,028)	(349,026)	(403,639)	(423,769)	(330,399)	(299,508)	(4,508,808)
40145000	Private Fire Billed	(205,776)	(204,548)	(208,066)	(223,059)	(159,066)	(214,695)	(205,645)	(200,627)	(205,335)	(209,752)	(204,162)	(205,664)	(2,446,393)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40145200	Private Fire Billed DSIC	(99,426)	5,662	3,930	(35,256)	(62,539)	3,268	(57,185)	(18,367)	(20,852)	(70,816)	(22,416)	(22,021)	(396,020)
40146000	Private Fire Unbilled	0	0	(765)	765	0	0	0	0	0	0	0	0	0
[-] AW01104	Water revenues - private fire	(305,202)	(198,886)	(204,901)	(257,549)	(221,605)	(211,427)	(262,830)	(218,994)	(226,187)	(280,568)	(226,579)	(227,684)	(2,842,412)
40151000	Public Authority Billed	(246,384)	(249,375)	(238,774)	(255,092)	(269,603)	(287,938)	(289,386)	(315,362)	(322,428)	(339,700)	(255,489)	(242,950)	(3,312,480)
40151100	Public Authority Billed Surcharge	0	0	0	0	0	0	0	0	8	0	0	0	8
40151200	Public Authority Billed DSIC	(40,491)	(40,982)	(39,322)	(41,913)	(44,307)	(47,387)	(47,662)	(51,818)	(57,245)	(64,882)	(49,016)	(45,318)	(570,341)
40152000	Public Authority Unbilled	1,492	20,379	(6,071)	(6,055)	(12,009)	(10,407)	(25,105)	(4,100)	39,642	(2,782)	11,373	15,207	21,564
[-] AW01105	Water revenues - public authority	(285,383)	(269,978)	(284,166)	(303,060)	(325,919)	(345,731)	(362,152)	(371,280)	(340,022)	(407,364)	(293,133)	(273,060)	(3,861,248)
40161000	Sales for Resale Billed	(75,394)	(76,822)	(63,462)	(35,566)	(116,259)	(54,379)	(49,903)	(140,327)	(56,792)	(200,849)	(83,484)	(47,009)	(1,000,248)
40161200	Sales for Resale Billed DSIC	(12,387)	(12,622)	(10,427)	(5,844)	(19,101)	(8,935)	(8,199)	(23,056)	(10,108)	(36,872)	(16,012)	(8,787)	(172,349)
40162000	Sales for Resale Unbilled	10,096	1,869	(3,434)	(24,551)	17,903	(45,387)	(47,697)	29,495	(41,009)	113,640	1,204	(42,268)	(30,140)
[-] AW01106	Water revenues - sales for resale	(77,686)	(87,574)	(77,324)	(65,961)	(117,457)	(108,701)	(105,799)	(133,888)	(107,909)	(124,080)	(98,292)	(98,065)	(1,202,736)
40171000	Misc Sales Billed	(914)	(918)	(876)	(910)	(910)	(768)	(764)	(765)	877	(451)	0	0	(6,399)
40171100	Misc Sales Billed Surcharge	(150)	150	(144)	144	0	0	0	0	0	0	0	0	0
40189900	Other Water Revenue	167,839	153,393	150,954	156,529	169,302	176,182	177,238	110,875	36,333	235,625	234,587	126,725	1,895,582
[-] AW01107	Water revenues - other	166,775	152,625	149,935	155,763	168,392	175,414	176,474	110,110	37,210	235,174	234,587	126,725	1,889,183
[-] AW0196	Water revenues	(3,999,133)	(3,843,035)	(4,058,247)	(4,109,262)	(4,616,419)	(4,532,519)	(4,913,307)	(4,978,765)	(5,045,564)	(5,001,738)	(4,252,220)	(4,046,105)	(53,396,314)
40310100	Other Revenue - Late Payment Charge	(42,004)	(24,512)	(36,434)	(30,042)	(29,275)	(29,638)	(37,387)	(35,990)	(28,609)	(38,070)	(30,488)	(31,295)	(393,746)
40310200	Other Revenue - Rent	(16,213)	(16,213)	(104,713)	(16,213)	(16,213)	(16,213)	(16,213)	(16,213)	(16,213)	(18,713)	(13,811)	(20,115)	(287,056)
40310400	Other Revenue - NSF Check Charge	(3,560)	(2,580)	(4,100)	(2,640)	(2,920)	(2,540)	(3,520)	(3,280)	(2,880)	(2,940)	(2,280)	(2,800)	(36,040)
40310500	Other Revenue - Application/Initiation Fee	(19,575)	(17,915)	(16,329)	(24,755)	(26,850)	(23,465)	(25,209)	(24,305)	(20,285)	(23,000)	(18,275)	(17,540)	(257,503)
40310600	Other Revenue - Usage Data	(1,344)	(1,489)	(1,380)	(1,603)	(1,353)	(1,570)	(1,455)	(1,365)	(1,493)	(1,302)	(1,532)	(1,404)	(17,290)
40310700	Other Revenue - Reconnection Fee	(19,755)	(19,845)	(18,255)	(19,245)	(17,025)	(18,045)	(18,750)	(19,455)	(21,345)	(9,060)	(37,950)	(7,470)	(226,200)
40319900	Other Revenue - Misc Service	(370)	(342)	0	(25)	(25)	0	(51)	(25)	0	(119)	(50)	0	(1,007)
[-] AW0198	Other revenues	(102,821)	(82,896)	(181,211)	(94,524)	(93,661)	(91,471)	(102,585)	(100,633)	(90,825)	(93,204)	(104,385)	(80,624)	(1,218,841)
[-] AW0195	Operating revenues	(4,101,954)	(3,925,931)	(4,239,458)	(4,203,786)	(4,710,080)	(4,623,989)	(5,015,892)	(5,079,398)	(5,136,389)	(5,094,942)	(4,356,606)	(4,126,729)	(54,615,154)
51010000	Purchased Water	900	903	954	931	1,999	1,736	5,755	1,732	1,824	2,783	1,991	2,220	23,728
[-] AW01155	Purchased water	900	903	954	931	1,999	1,736	5,755	1,732	1,824	2,783	1,991	2,220	23,728
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	500	469	402	298	311	374	435	419	475	409	382	576	5,052
51510012	Purchased Power - Pumping	187,172	172,001	195,281	155,609	202,299	198,093	227,169	227,185	207,261	220,210	194,474	177,905	2,364,659
51510013	Purchased Power - Water Treatment	12,435	9,696	9,396	7,373	7,516	5,204	7,210	8,557	7,287	4,172	7,190	10,509	96,544
51510014	Purchased Power - Transmission & Distribution	3,159	2,497	2,981	2,952	2,097	1,692	1,855	1,822	2,286	2,246	2,266	2,298	28,153
51510016	Purchased Power - Admin & General	51,028	31,756	31,782	31,749	31,779	31,749	51,966	46,111	(198,127)	92,129	63,233	9,412	274,567
51520000	Fuel for Power Production	1,469	547	0	0	0	0	0	0	0	0	0	0	2,016
[-] AW01154	Fuel and power	255,765	216,966	239,843	197,982	244,002	237,111	288,636	284,093	19,183	319,166	267,545	200,700	2,770,991
51800000	Chemicals	81,866	70,612	90,083	63,497	70,647	68,883	85,427	88,701	93,780	78,361	80,672	98,193	970,722
[-] AW01156	Chemicals	81,866	70,612	90,083	63,497	70,647	68,883	85,427	88,701	93,780	78,361	80,672	98,193	970,722
51110000	Waste Disposal	15,752	29,781	69,317	(5,978)	25,631	15,578	42,587	12,728	32,293	17,583	27,725	52,331	335,328
[-] AW01157	Waste disposal	15,752	29,781	69,317	(5,978)	25,631	15,578	42,587	12,728	32,293	17,583	27,725	52,331	335,328
[-] AW01126	Production costs	354,282	318,263	400,196	256,432	342,278	323,308	422,404	387,255	147,079	417,893	377,933	353,444	4,100,768
50100000	Labor Natural Account	256,845	204,676	347,307	203,616	205,014	240,867	220,801	288,102	213,477	207,511	170,870	229,686	2,788,773
50100001	Labor Expense Accrual	38,978	(9,207)	(101,878)	29,183	27,255	2,885	55,153	(118,481)	15,981	26,012	2,117	13,560	(18,441)
50101105	Labor Oper Source of Supply - Super & Eng	606	(353)	0	0	0	0	0	0	0	0	0	0	252
50101200	Labor Oper Pumping	86,519	85,988	90,418	96,317	106,337	92,175	104,182	119,708	88,774	109,582	104,540	97,025	1,181,566
50101300	Labor Oper Water Treatment	23,654	16,306	15,268	14,565	17,752	15,423	17,818	18,258	16,015	16,807	15,906	15,407	203,179
50101400	Labor Oper Transmission & Distribution	(97)	2,967	(196)	2,081	823	1,416	2,927	3,987	1,940	1,715	1,566	1,268	20,396
50101420	Labor Oper Trans & Distr - Meter	11,658	25,464	45,254	38,285	52,017	39,327	48,580	47,783	46,790	50,374	52,617	47,304	505,453
50101510	Labor Oper Customer Acctg - Meter Read	53,397	52,260	20,724	38,024	43,850	31,999	37,991	38,446	35,347	40,524	38,455	39,993	471,009
50101600	Labor Oper Admin & General	83,950	88,287	89,841	91,865	103,951	73,270	76,696	112,110	85,671	75,088	114,921	2,207	997,857
50101601	Labor Oper Adm & Gen - Director & Officer	(328)	0	0	0	1,528	(306)	0	0	0	0	0	0	894
50102100	Labor Maint Source of Supply	0	0	0	683	(208)	402	(146)	0	0	0	0	0	731
50102200	Labor Maint Pumping	339	0	0	0	146	(21)	269	160	12	(12)	0	0	893
50102300	Labor Maint Water Treatment	(575)	510	(120)	548	6	876	23	(190)	62	406	(222)	742	2,066

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50102400	Labor Maint Transmission & Distribution	9,121	10,071	8,938	5,886	9,460	7,953	7,304	7,919	5,576	6,824	5,935	5,773	90,760
50102420	Labor Maint Transmssn & Distr - Mains	28,474	23,848	22,898	16,219	25,303	17,533	22,186	19,348	17,488	23,212	31,393	27,858	275,761
50102430	Labor Maint Transmssn & Distr - Service	(6,127)	9,176	29,373	22,306	14,780	9,947	26,182	13,648	11,965	28,801	19,188	24,175	203,413
50102435	Labor Maint Transmssn & Distr - Meter	0	0	0	0	0	0	0	0	528	(198)	0	0	330
50102440	Labor Maint Transmssn & Distr - Hydrants	16,779	33,254	3,252	18,225	21,916	11,908	12,394	15,362	11,762	12,979	14,058	9,902	181,792
50109900	Labor Capitalized Credits	(164,948)	(166,816)	(168,809)	(172,823)	(210,770)	(173,874)	(194,144)	(157,459)	(173,965)	(176,289)	(149,987)	(165,473)	(2,075,356)
50110000	Labor Non-scheduled Overtime - Natural Account	13,408	42,020	44,672	39,803	51,860	44,247	36,231	83,661	37,906	21,881	20,494	21,016	457,198
50111200	Labor Oper Non-scheduled Overtime- P	3,719	2,828	11,061	6,716	4,936	4,270	3,517	10,208	2,733	5,712	4,160	8,239	68,098
50111300	Labor Oper Non-scheduled Overtime- WT	642	381	67	2,389	1,342	1,507	302	1,910	1,475	1,205	1,644	998	13,862
50111400	Labor Oper Non-scheduled Overtime- TD	0	638	250	10	28	43	128	547	227	0	0	0	1,870
50111420	Labor Oper Non-scheduled Overtime- TD Meter	1,046	2,521	3,529	2,434	906	768	1,411	3,067	2,042	2,191	3,212	1,963	25,090
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	4,271	3,069	8,847	1,036	495	494	0	613	10	0	917	1,837	21,590
50111600	Labor Oper Non-scheduled Overtime- AG	2,249	2,221	3,603	2,788	1,569	2,916	761	6,531	5,278	2,572	2,997	4,921	38,407
50112200	Labor Maint Non-scheduled Overtime- P	0	0	0	0	0	0	0	0	19	0	0	39	59
50112300	Labor Maint Non-scheduled Overtime- WT	0	0	0	0	0	0	0	0	0	39	0	0	39
50112400	Labor Maint Non-scheduled Overtime- TD	860	644	1,273	535	346	1,264	800	680	641	766	910	1,455	10,173
50112420	Labor Maint Non-scheduled Overtime- TD Mains	186	1,528	9,102	3,538	3,450	5,750	9,248	16,530	1,428	1,871	3,303	3,993	59,926
50112430	Labor Maint Non-scheduled Overtime- TD Service	42	0	3,280	2,993	5,049	3,137	4,000	7,064	1,927	7,171	5,299	2,021	41,983
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	10	1,891	7,306	7,209	4,842	171	1,311	4,852	11	21	684	511	28,821
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(10,358)	(40,487)	(36,921)	(39,803)	(51,860)	(43,966)	(36,231)	(83,661)	(38,020)	(21,849)	(20,494)	(21,027)	(444,676)
50120000	Labor Overtime - Natural Account	13,174	10,074	3,892	2,770	0	586	0	0	0	0	0	0	30,495
50121200	Labor Oper Scheduled Overtime-P	1,546	1,530	764	1,144	0	1,172	1,172	0	1,172	0	0	2,344	10,844
50121300	Labor Oper Scheduled Overtime-WT	3,470	1,157	0	76	0	690	731	0	715	0	0	1,371	8,209
50121420	Labor Oper Scheduled Overtime-TD Meter	943	972	0	0	0	0	0	0	0	0	0	0	1,915
50121510	Labor Oper Scheduled Overtime-CA Merer Read	2,705	2,680	275	0	0	0	0	0	0	0	0	799	6,459
50121600	Labor Oper Scheduled Overtime-AG	1,577	2,614	0	383	0	343	0	392	0	0	0	1,614	6,923
50122200	Labor Maint Scheduled Overtime-P	0	0	0	0	0	0	0	0	0	0	0	39	39
50122420	Labor Maint Scheduled Overtime-TD Mains	1,175	2,397	0	0	0	0	0	0	0	0	0	0	3,572
50122430	Labor Maint Scheduled Overtime-TD Service	462	0	0	0	0	0	0	0	0	0	0	0	462
50122440	Labor Maint Scheduled Overtime-TD Hydrant	634	8,015	1,860	0	0	0	0	0	0	0	0	0	10,509
50129900	Labor Scheduled Overtime- Capitalized Credits	(3,729)	(8,797)	(3,892)	(2,770)	0	(586)	0	0	0	0	0	0	(19,773)
50171000	Annual Performance Plan	36,680	36,680	(13,490)	37,545	19,956	40,631	38,059	38,059	28,736	37,023	30,171	(25,805)	304,244
50171100	Annual Performance Plan Cap Credits	(4,899)	(4,954)	(5,402)	(5,530)	(6,745)	(3,495)	(3,902)	(3,165)	(4,367)	(4,425)	(3,765)	(4,269)	(54,918)
50171600	Compensation Exp - Options	0	0	10	0	0	0	0	0	0	0	0	0	10
50171800	Compensation Expense - RSU/PSU	0	0	11,645	0	0	7,753	0	0	8,313	0	0	(27,772)	(60)
50185000	Severance	0	26,971	(1,445)	0	0	0	0	0	0	0	0	0	25,526
[-] AW01158	Salaries and wages	508,058	473,020	452,553	468,248	455,335	439,476	495,754	495,991	427,670	477,515	470,889	323,714	5,488,223
50610000	Pension Expense	(91,829)	11,222	10,203	10,203	10,203	10,203	10,203	10,203	10,203	10,203	10,203	10,203	21,423
50610100	Pension Capitalized Credits	(4,773)	(5,729)	(5,387)	(5,536)	(6,750)	(5,461)	(5,759)	(6,028)	(5,278)	(4,934)	(4,253)	(4,718)	(64,606)
[-] AW01159	Pension expense	(96,602)	5,493	4,816	4,667	3,453	4,742	4,444	4,175	4,925	5,269	5,950	5,485	(43,183)
50510000	OPEB Expense	9,530	4,850	4,483	5,207	5,117	3,919	3,913	3,907	4,044	5,489	4,390	4,410	59,258
50510100	OPEB Capitalized Credits	(5,780)	(1,486)	(2,348)	(2,412)	(2,941)	(1,922)	(2,027)	(2,122)	(1,632)	(1,526)	(1,315)	(1,417)	(26,931)
50550000	Group Insurance Expense	146,769	124,542	126,189	135,799	143,822	127,671	158,566	156,133	155,430	152,219	138,603	126,969	1,692,711
50550100	Group Insurance Capitalized Credits	(41,031)	(41,907)	(40,189)	(45,536)	(52,783)	(43,803)	(52,526)	(53,714)	(53,990)	(45,578)	(39,184)	(35,354)	(545,597)
50560000	Health Savings Account Expense	15,540	(8,171)	2,250	(750)	0	0	0	0	0	0	0	0	8,869
[-] AW01160	Group insurance expense	125,028	77,827	90,385	92,306	93,214	85,865	107,925	104,203	103,852	110,605	102,493	94,608	1,188,311
50421000	401k Expense	15,953	16,350	21,282	18,215	18,936	17,876	19,262	18,369	17,288	18,379	17,585	18,390	217,882
50421100	401k Expense Cap Credits	(5,386)	(5,404)	(7,097)	(6,176)	(7,088)	(6,225)	(6,145)	(6,270)	(6,039)	(5,670)	(4,825)	(5,871)	(72,195)
50422000	Defined Contribution Expense	27,430	23,929	25,139	26,936	28,258	25,290	28,340	26,849	25,572	27,660	25,901	19,972	311,276
50422100	Defined Contribution Plan Exp Cap Credits	(7,626)	(8,105)	(7,910)	(8,513)	(10,015)	(8,582)	(8,812)	(8,886)	(8,315)	(8,281)	(6,375)	(7,709)	(99,130)
50423000	Employee Stock Purchase Plan Expense	0	1,058	0	0	2,169	0	0	2,280	0	0	2,045	780	8,331
50424000	DCP Restoration Expense	239	239	262	0	0	0	0	0	0	0	0	0	740
50426000	Retiree Medical Expense	3,312	3,653	(472)	3,735	3,917	3,526	3,962	3,804	(3,520)	2,306	2,431	2,901	29,554
50426100	Retiree Medical Expense Cap Credits	(824)	(1,089)	(919)	(1,060)	(1,344)	(1,051)	(1,095)	(1,138)	(1,091)	(455)	(497)	(599)	(11,162)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	369	0	0	0	0	0	0	0	0	0	0	369
50450016	Other Welfare - Admin & General	2,707	3,566	8,361	4,243	5,676	3,982	5,920	10,276	3,543	6,647	1,578	1,418	57,916
50451000	Employee Awards	173	292	331	2,769	195	97	0	276	431	438	0	0	5,003
50452000	Employee Physical Exams	(1,072)	553	0	1,188	105	263	246	561	326	137	178	348	2,831
50456000	Tuition Aid	0	0	0	0	2,040	0	0	2,040	0	0	0	0	4,080
50457000	Training	1,748	5,855	3,726	8,786	972	1,250	1,315	0	200	219	0	0	24,072
[-] AW01161	Other benefits	36,651	41,266	42,703	50,125	43,820	36,426	42,991	48,162	28,394	41,381	38,019	29,629	479,568
[-] AW01127	Employee-related costs	573,135	597,607	590,456	615,347	595,823	566,509	651,114	652,531	564,841	634,769	617,351	453,435	7,112,919
53401000	AWWSC Services - Labor OPEX	301,911	248,936	366,547	260,988	278,154	315,208	277,446	250,637	309,103	292,709	260,403	393,511	3,555,553
53401100	AWWSC Services - Pension OPEX	14,908	14,559	15,365	13,949	14,296	12,590	13,734	12,240	12,752	14,335	13,288	13,983	165,997
53401200	AWWSC Services - Group Insurance OPEX	51,283	34,352	41,214	38,364	40,761	32,932	41,499	37,468	38,565	44,186	38,730	39,448	478,802
53401300	AWWSC Services - Other Benefits OPEX	18,925	17,610	19,869	16,051	32,655	15,003	24,027	14,492	22,278	19,357	16,971	18,380	235,618
53401400	AWWSC Services - Contracted Services OPEX	41,966	74,414	69,387	59,675	63,913	52,526	56,071	48,093	55,441	26,125	95,997	96,747	740,355
53401500	AWWSC Services - Office Supplies OPEX	14,772	13,029	19,257	13,797	19,259	36,344	11,540	16,369	24,709	14,503	14,669	14,418	212,665
53401700	AWWSC Services - Rents OPEX	21,064	22,380	46,719	28,141	22,236	17,999	26,858	19,923	16,794	18,164	13,143	18,739	272,160

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	10,617	10,530	8,428	8,582	7,219	12,354	9,692	10,381	9,154	9,748	9,905	10,774	117,383
53402100	AWWSC Services - Other O&M Expense OPEX	47,190	2,304	23,762	31,407	37,710	22,049	41,731	32,863	27,011	37,534	32,527	66,452	402,540
53402200	AWWSC Services - Depr & Amort OPEX	44,029	48,475	51,991	45,663	45,655	45,495	44,301	44,299	43,786	43,771	43,468	45,096	546,029
53402300	AWWSC Services - General Taxes OPEX	49,273	18,295	35,931	20,347	22,258	19,769	18,896	16,685	17,582	19,085	17,287	13,388	268,797
53402400	AWWSC Services - Net Interest OPEX	(3,702)	3,918	(1,532)	(2,788)	(4,657)	(2,046)	(3,002)	(2,739)	(1,649)	(2,080)	(1,361)	23,139	1,500
53402500	AWWSC Services - Other Inc & Ded OPEX	0	(14)	0	122	0	10,179	13,032	0	0	0	8,416	0	31,734
53402600	AWWSC Services - Income Taxes OPEX	(3,930)	1,513	5,782	1,353	1,792	(6,625)	967	921	1,419	1,463	830	(4,481)	1,003
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482500	AWWSC Services - Other Inc & Ded CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	608,306	510,300	702,720	535,649	581,250	583,777	576,793	501,632	576,945	538,901	564,271	749,591	7,030,135
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110013	Contract Svc-Eng - Water Treatment	0	0	0	0	0	0	0	0	0	0	0	2,790	2,790
53110016	Contract Svc-Eng - Admin & General	4,600	376	18,258	3,915	(1,000)	3,400	(500)	20,900	20,900	(41,854)	20,846	21,066	70,907
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	301	20	0	201	1,798	1,950	1,000	205	3,373	162	0	915	9,925
53150013	Contract Svc-Other - Water Treatment	412	(84)	0	0	245	0	79	240	0	79	162	324	1,456
53150014	Contract Svc-Other - Transmission & Distribution	2,887	22,608	2,841	3,679	3,021	2,841	3,021	3,117	2,841	8,869	3,021	2,841	61,586
53150015	Contract Svc-Other - Customer Accounting	1,035	123	29	(153)	43	0	0	1,844	0	6,993	0	60	9,976
53150016	Contract Svc-Other - Admin & General	22,662	40,457	26,297	10,666	11,099	(1,630)	50,524	(4,292)	22,859	44,651	11,256	48,186	282,734
53151000	Contract Svc-Temp Empl - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53151016	Contract Svc-Temp Empl - Admin & General	0	0	0	0	0	(4,381)	0	0	(2,875)	0	0	0	(7,256)
53152000	Contract Svc-Lab Testing - Water Treatment	1,172	320	1,254	310	1,478	300	726	1,152	2,696	576	525	1,656	12,166
53153000	Contract Services - Accounting	0	0	0	0	0	491	0	0	0	0	0	0	491
53154000	Contract Services - Audit Fees	4,338	4,338	12,089	5,105	7,648	11,783	6,788	0	7,415	7,415	6,794	3,641	77,356
53155000	Contract Services - Legal	18,170	47,499	30,418	(2,110)	37,120	46,311	55,718	87,464	159,750	(111,616)	(28,919)	76,582	416,387
53157000	Contract Services - Outplacement	0	0	2,400	3,700	0	0	0	0	0	0	0	0	6,100
[-] AW01162	Contracted services	55,577	115,658	93,587	25,313	61,452	61,065	117,356	110,631	216,959	(84,726)	13,685	158,061	944,617
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	1,398	1,520	1,396	1,159	1,501	1,857	2,036	1,985	1,874	1,803	1,008	1,367	18,903
52532014	Electricity - Transmission & Distribution	959	938	943	917	1,502	2,176	2,375	2,092	2,173	2,033	332	920	17,359
52532016	Electricity - Admin & General	221	281	250	114	96	252	322	300	264	244	118	341	2,801
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	0	66	(1,884)	1,333	762	7,088	0	8,148	5,713	8,630	0	4,867	34,723
52546013	Grounds Keeping - Water Treatment	0	0	0	0	37	250	650	0	0	0	0	0	937
52546016	Grounds Keeping - Admin & General	0	64	0	1,780	59	0	7,300	135	5,757	187	0	0	15,282
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548011	Heating Oil/Gas - Source of Supply	0	0	0	0	0	0	1,862	0	0	0	0	0	1,862
52548013	Heating Oil/Gas - Water Treatment	852	1,069	492	125	19	24	83	94	95	98	128	1,569	4,649
52548014	Heating Oil/Gas - Transmission & Distribution	1,107	1,191	737	415	39	226	234	227	258	246	574	1,071	6,325
52548016	Heating Oil/Gas - Admin & General	0	610	250	102	(76)	(57)	39	7	17	7	9	14	922
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550012	Janitorial - Pumping	33	0	125	36	0	0	0	147	0	0	0	405	745
52550013	Janitorial - Water Treatment	39	0	0	0	0	0	0	0	0	0	0	351	390
52550016	Janitorial - Admin & General	3,928	3,068	3,499	3,246	3,717	3,296	3,963	3,242	3,143	3,174	136	6,147	40,559
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,867	2,983	3,236	2,746	2,746	2,746	2,746	2,746	2,746	2,746	2,746	2,746	33,801
52571014	Security Service - Transmission & Distribution	218	217	217	0	0	0	0	0	217	0	474	503	1,846
52571016	Security Service - Admin & General	0	0	2,591	212	695	261	474	474	0	474	0	0	5,183
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	70	279	91	164	91	91	283	91	0	182	0	0	1,342
52578013	Trash Removal - Water Treatment	0	0	0	2,237	0	0	0	0	(2,237)	0	0	0	0
52578014	Trash Removal - Transmission & Distribution	0	152	190	383	357	196	96	36	202	673	0	199	2,484
52578015	Trash Removal - Customer Accounting	0	0	0	0	0	65	1,023	243	0	0	0	0	1,331
52578016	Trash Removal - Admin & General	137	0	313	572	0	156	96	84	573	164	299	318	2,712
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583011	Water & WW - Source of Supply	0	0	0	0	0	0	0	0	3,825	0	0	0	3,825
52583013	Water & WW - Water Treatment	(77)	(85)	92	(48)	97	(34)	(70)	70	0	(89)	134	64	55
52583014	Water & WW - Transmission & Distribution	126	122	339	112	111	140	135	634	131	163	188	126	2,327
52583016	Water & WW - Admin & General	389	453	453	453	453	1,322	379	(343)	453	453	477	357	5,299
[-] AW01187	Building Maintenance and Services	12,268	12,927	13,330	16,057	12,208	20,056	24,026	20,412	25,204	21,187	6,624	21,364	205,664

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574011	Telephone - Source of Supply	0	0	0	0	346	0	0	0	0	0	0	0	346
52574013	Telephone - Water Treatment	988	979	1,049	1,171	994	1,080	1,011	999	1,056	1,285	479	759	11,849
52574014	Telephone - Transmission & Distribution	743	716	830	837	898	657	775	756	778	948	450	627	9,014
52574016	Telephone - Admin & General	2,939	2,823	3,381	3,298	6,983	5,066	5,021	5,290	7,584	5,703	5,115	6,238	59,442
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	358	(1)	83	159	161	506	(185)	161	160	160	161	161	1,886
52574113	Cell Phone - Water Treatment	(40)	280	366	332	251	310	333	346	187	279	299	288	3,232
52574114	Cell Phone - Transmission & Distribution	175	155	186	168	298	312	317	336	458	362	726	(54)	3,439
52574115	Cell Phone - Customer Accounting	2,285	3,609	4,347	2,970	4,021	4,255	4,088	(708)	5,321	2,638	2,820	2,097	37,742
52574116	Cell Phone - Admin & General	6,795	(302)	4,376	4,902	4,572	4,604	5,491	848	8,021	4,767	5,046	5,447	54,568
52574200	Data Lines - Admin & General	70	69	71	69	71	70	71	71	80	80	81	87	892
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,348	1,024	1,462	1,317	1,000	1,328	1,012	0	2,184	1,019	1,088	1,053	13,836
52574315	Wireless - Service First - Customer Accounting	367	370	30	27	20	25	27	0	49	24	26	353	1,317
52574316	Wireless - Service First - Admin & General	0	0	347	347	347	347	347	0	0	983	328	0	3,048
[-] AW01188	Telecommunication expenses	16,027	9,722	16,528	15,599	19,964	18,561	18,307	8,099	25,878	18,250	16,617	17,058	200,610
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	0	0	0	11	390	0	0	0	0	55	0	0	456
52562513	Overnight Shipping - Water Treatment	244	147	(147)	379	(152)	52	(68)	47	(47)	185	129	(271)	498
52562516	Overnight Shipping - Admin & General	148	507	199	154	699	278	751	642	146	155	784	469	4,930
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	205	96	155	314	483	96	104	282	445	165	0	328	2,671
52566700	Printing	0	131	749	180	24	1,723	639	27	1,125	53	1,312	4	5,968
[-] AW01189	Postage, printing and stationary	596	881	956	1,038	1,443	2,149	1,425	997	1,668	613	2,225	530	14,523
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	446	0	0	457	0	0	484	0	0	0	1,387
52512500	Books & Publications	0	0	0	0	0	1,594	0	0	2,184	0	0	0	3,779
52526100	Credit Line Fees Interco	2,869	2,550	3,497	3,464	3,367	2,944	2,833	3,118	2,995	2,201	2,893	3,336	36,066
52542000	Forms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	0	27	0	26	0	267	0	138	0	0	133	591
52562013	Office & Admin Supplies - Water Treatment	20	0	215	0	29	51	1,890	0	109	0	0	0	2,314
52562014	Office & Admin Supplies - Transmssn & Distr	352	688	110	366	321	282	207	271	260	201	905	113	4,075
52562015	Office & Admin Supplies - Customer Accounting	0	0	0	0	0	0	107	0	0	74	0	706	888
52562016	Office & Admin Supplies - Admin & General	730	1,752	1,320	2,127	465	918	647	1,623	1,617	1,133	1,599	1,846	15,778
52571500	Software Licenses	6,587	8,571	9,676	10,124	7,970	9,916	15,535	10,307	12,585	11,374	11,582	7,266	121,493
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582011	Uniforms - Source of Supply	0	0	0	0	20	(20)	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	767	1,119	0	153	931	755	887	2,831	1,884	1,169	182	171	10,849
52582013	Uniforms - Water Treatment	0	0	0	0	0	0	0	0	0	187	0	0	187
52582014	Uniforms - Transmission & Distribution	280	3,049	1,547	464	385	275	526	750	420	414	313	353	8,777
52582015	Uniforms - Customer Accounting	1,959	1,958	0	66	220	1,040	2,328	415	463	2,486	0	1,202	12,137
52582016	Uniforms - Admin & General	2,350	747	450	2,827	227	(139)	317	474	(256)	591	(222)	5,881	13,247
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	15,913	20,434	17,288	19,591	13,961	18,074	25,544	19,789	22,884	19,831	17,252	21,007	231,568
52503000	Advertising	497	1,021	700	407	1,671	301	1,069	2,738	1,037	660	5,609	(15,710)	0
[-] AW01190	Advertising & marketing expenses	497	1,021	700	407	1,671	301	1,069	2,738	1,037	660	5,609	(15,710)	0
52534000	Employee Expenses	8,414	8,209	14,230	14,390	(1,016)	2,298	2,654	4,866	2,094	6,463	2,876	3,536	69,015
52534200	Conferences & Registration	2,075	540	(980)	326	1,130	375	1,060	178	200	19,215	214	0	24,333
52535000	Meals Deductible	3,901	4,461	3,472	4,314	1,822	365	990	1,547	1,164	18,597	704	1,130	42,468
52567000	Relocation Expenses	0	0	7,000	(2,222)	4,764	44,274	(26,229)	41,480	27,106	379	0	126	96,678
[-] AW01130	Employee related expense travel & entertainme	14,390	13,210	23,722	16,808	6,700	47,312	(21,524)	48,071	30,564	44,654	3,794	4,792	232,494
52000000	M & S (O&M) - Natural Account	0	0	0	0	0	0	135	197	189	0	192	0	713
52001100	M & S Oper - Source of Supply	0	0	18	0	0	826	(826)	0	0	0	0	0	18
52001200	M & S Oper - Pumping	1,250	160	380	115	689	58	548	826	515	16	1,288	3,197	9,042
52001300	M & S Oper - Water Treatment	4,808	5,678	6,287	5,479	5,453	6,020	5,533	6,227	5,469	6,313	6,257	4,232	67,757
52001400	M & S Oper - Transmission & Distribution	580	272	1,143	0	99	637	782	1,191	2,233	4,505	360	19,518	31,321
52001500	M & S Oper - Customer Accounting	47	250	203	960	441	2,610	3,457	10,207	677	1,392	9,795	2,255	32,296
52001600	M & S Oper - Admin & General	5,265	(658)	3,160	5,964	4,029	1,363	3,520	2,988	103,367	13,284	3,167	(4,288)	141,159
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501200	Misc Oper - Pumping	110	219	2,788	937	0	(0)	0	153	0	0	0	1,991	6,198
52501300	Misc Oper - Water Treatment	0	100	30	0	0	0	0	100	84	0	0	180	495
52501400	Misc Oper - Transmission & Distribution	0	0	0	0	0	0	0	0	0	98	0	0	98
52501600	Misc Oper - Admin & General	46,134	(107,861)	107,524	(6,765)	38,319	(3,801)	32,062	(38,596)	4,495	5,295	71,395	(54,632)	93,569
52513200	Business Development	0	0	0	0	0	25	0	0	0	0	0	16,214	16,239
52514000	Charitable Contribution Deductible	0	0	0	0	52	2,500	0	0	0	0	0	12,500	15,052
52514500	Charitable Donations - Health/Education/Environmnt	500	1,250	(250)	562	3,251	0	0	22	150	0	500	2,500	8,485

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52514600	Charitable Donations - Community	0	2,890	629	2,750	5,500	0	0	0	6,400	250	579	0	18,997
52514700	Community Partnerships	0	0	0	0	5,997	73	0	0	0	0	1,000	30,000	37,070
52514900	Customer Education	0	0	0	0	587	0	0	0	0	0	0	2,889	3,476
52514903	Customer Education Communication - Issues	0	0	0	0	0	0	0	0	0	0	0	47,278	47,278
52514904	Customer Education Communication - Conservation	0	0	0	0	0	0	0	0	0	0	0	601	601
52514905	Customer Education Communication - Printed	0	0	0	0	0	778	0	1,154	0	0	0	0	1,932
52515000	Community Relations - Events	0	0	0	4,173	2,013	553	140	100	0	0	1,014	1,396	9,389
52515001	Community Relations - Specialty	0	521	0	0	0	0	0	0	0	0	274	2,161	2,956
52524000	Co Dues/Membership Deductible	3,754	2,529	2,476	3,212	3,337	2,932	4,167	13,097	4,252	3,436	6,639	8,182	58,014
52548100	Hiring Costs	0	167	0	198	0	0	0	0	0	0	0	0	365
52549500	Inventory Physical Write-off Scrap	0	0	2,288	0	72,602	0	0	0	0	0	0	0	74,890
52554500	Lab Supplies	4,005	809	3,434	1,310	3,010	1,716	3,668	1,948	4,192	2,514	5,198	7,532	39,337
52556000	Lobbying Expenses	18,233	12,500	19,044	16,610	16,858	819	0	0	170	0	0	212	84,446
52564000	Penalties Nondeductible	0	0	0	0	737	(409)	0	0	0	0	0	0	328
52568000	Research & Development	1,227	1,227	1,227	1,227	1,482	1,278	1,278	1,278	1,278	1,278	1,278	1,278	15,338
52579000	Trustee Fees	0	0	0	0	0	0	1,264	400	0	17	0	298	1,978
52585000	Discounts Available	(5,008)	(3,515)	(1,724)	(2,368)	(1,522)	(688)	(918)	(748)	(312)	(1,426)	(1,735)	(1,203)	(21,165)
52586000	PO Small Price Differences - within tolerance	47	(1)	(31)	32	(11)	3	(60)	(77)	(14)	(3)	23	215	123
[-] AW01166	Miscellaneous expenses	80,953	(83,463)	148,626	34,396	162,924	17,294	54,751	469	133,146	36,969	107,224	104,505	797,796
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110013	Rents-Real Property - Water Treatment	0	0	0	0	273	0	0	0	0	0	0	0	273
54110016	Rents-Real Property - Admin & General	(1,131)	11,342	(34,842)	(73)	(107)	474	37	(101)	337	5,490	8	121	(18,444)
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140011	Rents-Equipment - Source of Supply	0	2,100	0	0	0	0	0	0	0	0	0	0	2,100
54140014	Rents-Equipment - Transmission & Distribution	0	7,763	1,936	3,191	82	80	82	4,167	80	6,657	26	161	24,224
54140015	Rents-Equipment - Customer Accounting	0	269	334	0	355	0	0	0	0	0	0	27	984
54140016	Rents-Equipment - Admin & General	778	725	0	24	316	24	52	24	24	24	26	24	2,042
[-] AW01165	Rents	(353)	22,199	(32,572)	3,143	918	578	170	4,090	441	12,171	60	333	11,178
55000000	Transportation (O&M) - Natural Account	0	0	0	0	0	0	0	0	8	0	94,050	0	94,058
55000011	Transportation Oper - Source of Supply	0	0	54	0	0	0	0	0	0	0	0	0	54
55000013	Transportation Oper - Water Treatment	0	0	7	0	0	0	0	0	0	0	0	0	7
55000015	Transportation Oper - Customer Accounting	172	0	0	0	0	3,908	2,003	2,569	178	20	410	1,046	10,305
55000016	Transportation Oper - Admin & General	1,241	14	31	626	215	0	384	188	95	0	4	0	2,798
55000021	Transportation Maint - Source of Supply	31	105	223	209	0	0	0	0	0	0	0	0	568
55000022	Transportation Maint - Pumping	0	0	0	0	182	524	118	160	145	42	0	80	1,252
55000023	Transportation Maint - Water Treatment	0	0	0	0	0	0	196	0	0	0	0	38	235
55000024	Transportation Maint - Transmission & Distribution	(54)	0	87	0	599	543	689	0	(1)	0	366	0	2,229
55000026	Transportation Maint - Admin & General	0	59	0	0	9	0	1	9	0	0	0	3	80
55000100	Transportation Capitalized Credits	(11,815)	(14,181)	(14,778)	(15,185)	(18,515)	(15,727)	(16,587)	(17,361)	(13,893)	(12,978)	(105,239)	(12,141)	(268,401)
55010100	Transportation Lease Costs	2,930	(8,377)	11,779	2,016	(2,584)	1,669	(17,985)	3,692	(2,293)	8,386	8,379	1,032	8,643
55010200	Transportation Lease Fuel	11,280	16,271	13,955	13,057	18,517	13,787	15,849	19,253	13,620	14,674	15,906	11,405	177,574
55010300	Transportation Lease Maint	35,155	31,799	20,353	40,132	28,603	17,408	17,410	27,505	24,031	15,632	19,420	30,183	307,631
55010500	Transportation - Reimburse Non-AW Vehicle Use	9	184	487	332	273	500	91	547	864	337	509	314	4,446
[-] AW01164	Transportation	38,950	25,873	32,196	41,187	27,299	22,612	2,167	36,562	22,755	26,113	33,804	31,960	341,479
[-] AW01128	Operating supplies and services	234,819	138,462	314,362	173,540	308,539	208,003	223,292	251,858	480,538	95,722	206,894	343,900	2,979,929
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	80,625	31,525	46,314	20,317	44,986	(1,829)	47,659	48,369	46,381	98,435	23,816	48,442	535,039
57010016	Uncollectible Accounts Exp - Admin & General	0	0	3,945	0	0	5,830	0	0	5,830	(6,482)	0	(71)	9,053
[-] AW01168	Uncollectible accounts expense	80,625	31,525	50,259	20,317	44,986	4,001	47,659	48,369	52,211	91,953	23,816	48,370	544,092
52501500	Misc Oper - Customer Accounting	(88)	153	(52)	(30)	808	1,726	1,338	874	1,082	0	(121)	0	5,689
52510015	Bank Service Charges - Customer Accounting	11,381	7,840	12,003	8,449	8,933	4,708	22,231	8,773	8,074	7,461	9,768	7,414	117,035
52514906	Customer Education - Bill Inserts	0	0	0	2,797	0	0	0	0	0	0	0	0	2,797
52520000	Collection Agencies	27,718	33,278	32,447	11,797	47,339	14,931	11,413	36,034	27,541	41,091	24,746	23,848	332,182
52542015	Forms - Customer Accounting	7,418	8,542	7,048	11,621	10,496	9,742	9,740	9,565	10,440	8,192	9,624	10,198	112,626
52562515	Overnight Shipping - Customer Accounting	0	0	0	0	15	0	177	0	0	0	0	0	192
52566015	Postage - Customer Accounting	29,552	24,109	30,607	28,284	30,924	26,548	29,264	28,416	27,101	30,663	27,462	27,595	340,526
[-] AW01170	Customer accounting, other	75,980	73,923	82,052	62,918	98,516	57,655	74,164	83,662	74,238	87,406	71,479	69,056	911,048
55110000	Insurance Vehicle	2,606	2,606	929	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	24,562
55710000	Insurance General Liabilty	30,259	30,485	35,982	32,192	32,056	32,345	32,146	32,232	32,448	32,016	32,535	(629)	354,068
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	(47,394)	(47,394)
55720000	Insurance Workers Compensation	16,305	16,305	8,410	13,673	13,673	13,673	13,673	13,673	13,673	13,673	13,673	13,673	164,079
55720100	Insurance WC Capitalized Credits	(4,467)	(5,361)	(5,324)	(5,471)	(6,671)	(4,500)	(4,746)	(4,967)	(4,367)	(4,082)	(3,519)	(3,898)	(57,372)
55730000	Insurance Other	445	445	431	941	441	441	441	441	441	441	441	441	5,789
55740000	Insurance Property	2,076	2,076	30,035	11,395	11,395	11,395	11,395	11,395	11,395	11,395	11,395	11,395	136,745
[-] AW01171	Insurance other than group	47,224	46,555	70,463	54,777	52,941	55,402	54,957	54,822	55,638	55,491	56,572	(24,365)	580,477
62002100	M&S Maint - Source of Supply	308	467	158	18	0	0	0	0	0	0	0	0	952
62002200	M&S Maint - Pumping	1,893	3,137	3,089	3,673	3,424	1,586	3,917	18,718	11,736	2,181	4,260	4,959	62,573
62002300	M&S Maint - Water Treatment	1,992	1,548	874	108	1,479	278	550	5,558	4,267	14,519	1,673	9,279	42,124
62002400	M&S Maint - Transmission & Distribution	24,986	12,003	12,478	8,278	25,599	14,143	20,302	27,953	10,179	35,466	40,624	27,064	259,073
62002600	M&S Maint - Admin & General	74	301	99	6	37	130	550	830	218	286	0	234	2,765

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
62502100	Misc Maint - Source of Supply	0	0	0	4,882	(4,866)	0	0	0	0	5,505	0	0	5,521
62502200	Misc Maint - Pumping	3,624	3,935	5,705	3,563	0	0	0	0	2,007	0	0	1,152	19,987
62502300	Misc Maint - Water Treatment	2,738	1,058	1,867	5,833	3,639	700	(396)	4,911	0	0	369	137	20,856
62502400	Misc Maint - Transmission & Distribution	1,302	4,757	10,269	2,185	4,510	1,607	2,529	1,791	2,639	889	2,909	1,373	36,760
62502600	Misc Maint - Admin & General	17,867	17,919	17,407	17,561	15,805	23,489	18,148	18,902	18,278	18,278	18,278	30,325	232,260
62520700	Misc Maint Paving/Backfill	72,346	24,185	20,837	715	53,437	(1,734)	9,994	36,077	3,492	22,702	49,124	6,488	297,664
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	0	1,675	0	10,550	0	3,450	301	16,690	0	4,095	6,240	3,465	46,466
63110022	Contract Svc-Eng Maint - Pumping	0	0	0	0	0	0	0	0	0	0	0	1,600	1,600
63110023	Contract Svc-Eng Maint - Water Treatment	2,580	0	0	0	0	0	0	0	0	0	0	0	2,580
63110024	Contract Svc-Eng Maint - Transmission & Distr	0	0	0	0	0	4,812	0	0	0	0	0	0	4,812
63150021	Contract Svc-Other Maint - Source of Supply	244	2,801	0	1,842	0	0	447	224	224	1,858	224	224	8,086
63150022	Contract Svc-Other Maint - Pumping	2,908	8,139	1,799	783	3,392	1,123	3,049	6,372	830	1,038	2,449	5,725	37,608
63150023	Contract Svc-Other Maint - Water Treatment	2,596	637	4,611	4,754	(3,198)	2,235	4,859	850	10,722	2,478	2,522	1,951	35,018
63150024	Contract Svc-Other Maint - Transmission & Distr	30,440	1,384	8,125	16,385	33,519	25,848	4,913	4,962	7,845	66,639	295	9,260	209,615
63150026	Contract Svc-Other Maint - Admin & General	(1,924)	1,272	813	1,941	7,596	1,457	6,359	1,197	614	118	841	2,118	22,402
[-] AW01129	Maintenance supplies and services	163,975	85,219	88,132	83,077	144,373	79,126	75,524	145,034	73,052	176,051	129,807	105,352	1,348,722
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	642,749	420,753	6,882,183	2,823,926	1,073,129	442,678	5,774	105,053	442,189	944,876	1,268,701	835,681	15,887,694
88106000	Capital Movements - CCNC	(531,731)	1,195,000	(4,025,361)	(275,718)	381,355	790,017	(2,040)	1,357,571	1,861,079	1,210,320	(62,068)	9,468,171	11,366,595
88107000	Capital Movements - CWIP	1,359,783	87,069	774,842	(3,410,222)	1,577,474	2,405,899	(5,632)	666,050	(119,768)	334,445	694,690	(8,459,134)	(4,094,505)
88108020	Capital Movements - UP - A/D - Salvage	(18,285)	0	0	(25,410)	(5,784)	(1,045)	0	0	0	(621)	0	(16,800)	(67,944)
88252100	Capital Movements - ADV NT	29,621	16,083	5,688	16,098	142,159	(287,375)	0	24,892	10,389	54,693	31,042	13,212	56,503
88252170	Capital Movements - ADV NT WIP	0	0	0	42,679	0	0	0	0	0	0	0	0	42,679
88252200	Capital Movements - ADV Tax	0	0	(133,905)	(21,993)	0	(100,922)	0	(155,395)	17,675	(166,355)	(299,625)	(112,034)	(972,554)
88252270	Capital Movements - ADV Tax WIP	(3,412)	(3,732)	144,862	(27,991)	(6,238)	211,374	0	(5,169)	(133,472)	(116,673)	330,007	124,286	513,842
88257000	Capital Movements - Cost of Removal	45,797	12,389	41,825	581,686	214,183	1,202,251	0	7,536	130,199	1,030,226	238,650	674,153	4,178,895
88257100	Capital Movements - RWIP	542,987	229,415	616,303	(774,391)	125,461	(1,091,280)	0	72,030	155,885	(710,105)	(88,851)	(369,271)	(1,291,817)
88271100	Capital Movements - CIAC NT	0	0	(7,434)	(10,228)	(28,587)	(10,459)	0	0	0	0	0	4,000	(52,708)
88271170	Capital Movements - CIAC NT WIP	0	0	0	6,229	0	0	0	0	0	0	0	0	6,229
88271200	Capital Movements - CIAC Tax	0	0	(11,633)	(98,955)	(22,440)	(82,949)	0	(243,290)	918	(57,421)	(122,016)	(27,205)	(664,990)
88271270	Capital Movements - CIAC Tax WIP	(7,558)	(4,000)	19,067	95,460	7,926	(64,590)	0	191,784	(16,967)	46,779	119,395	8,701	395,997
88900000	Capital Movements - Settlement	(2,059,951)	(1,952,977)	(4,306,437)	1,078,830	(3,458,638)	(3,413,600)	1,898	(2,021,062)	(2,348,127)	(2,570,165)	(2,109,925)	(2,143,760)	(25,303,914)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	2,138,347	1,801,853	2,298,639	1,802,057	2,168,706	1,877,782	2,125,905	2,125,163	2,024,541	2,098,188	2,048,124	2,098,783	24,608,090
68011000	Depreciation Exp - UPIS General	686,205	686,153	695,199	703,134	712,095	715,747	716,409	724,527	727,243	731,615	735,284	737,511	8,571,122
68011200	Depreciation Exp - Non-Utility Property	0	0	0	0	0	0	0	0	0	0	0	27,831	27,831
68012000	Depreciation Exp - Amort CIAC Tax	(4,770)	(4,770)	(4,770)	(4,781)	(4,879)	(4,899)	(4,985)	(4,996)	(5,228)	(5,227)	(5,283)	(5,396)	(59,984)
68012500	Depreciation Exp - Amort CIAC Nontax	(18,556)	(18,556)	(18,556)	(18,563)	(18,572)	(18,591)	(18,228)	(18,026)	(18,026)	(18,026)	(18,026)	(18,026)	(219,751)
[-] AW01132	Depreciation	662,879	662,826	671,872	679,790	688,644	692,258	693,196	701,506	703,990	708,362	711,976	741,920	8,319,219
68254000	Amortization - Reg Asset AFUDC	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,299	4,389	4,299	4,118	4,299	51,494
68258000	Amortization - Reg Asset	92	92	92	92	92	92	92	92	92	92	92	92	1,106
[-] AW01133	Amortization	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,391	4,481	4,391	4,210	4,391	52,599
68311000	Removal Costs - ARO/Net Neg Salvage	48,212	48,180	48,428	48,809	49,406	49,545	50,016	50,775	50,971	51,131	51,222	51,398	598,093
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(342)	(342)	(342)	(344)	(359)	(362)	(376)	(378)	(415)	(414)	(423)	(441)	(4,537)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,308)	(2,308)	(2,308)	(2,309)	(2,311)	(2,314)	(2,316)	(2,315)	(2,315)	(2,315)	(2,315)	(2,315)	(27,751)
[-] AW01134	Removal costs, net	45,562	45,530	45,778	46,156	46,736	46,869	47,324	48,082	48,242	48,401	48,484	48,641	565,804
[-] AW01112	Depreciation and amortization	712,831	712,747	722,041	730,337	739,771	743,518	744,911	753,979	756,713	761,154	764,669	794,952	8,937,623
68520000	Property Taxes	304,569	304,569	304,569	304,569	141,357	302,357	302,357	302,357	302,357	302,357	302,357	296,478	3,470,255
68532000	FUTA	3,251	1,409	100	73	22	13	20	23	0	22	54	19	5,007
68532100	FUTA Cap Credits	(923)	(433)	(5)	(21)	(3)	(10)	(12)	(14)	0	(14)	(23)	(7)	(1,464)
68533000	FICA	55,168	67,955	45,687	50,489	53,820	47,280	52,469	54,049	46,604	49,190	45,646	48,633	616,989
68533100	FICA Cap Credits	(15,098)	(16,336)	(25,279)	(15,337)	(18,715)	(15,244)	(16,542)	(17,300)	(15,678)	(13,519)	(12,272)	(13,559)	(194,878)
68535000	SUTA	1,698	635	48	36	11	7	10	(369)	(7)	6	(222)	(5,354)	(3,502)
68535100	SUTA Cap Credits	(484)	(193)	(2)	(11)	(2)	(5)	(6)	113	5	(4)	(10)	(2)	(599)
68543000	Other Taxes and Licenses	50,000	50,000	50,070	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	59,061	609,131
68544000	Gross Receipts Tax	16,588	16,588	16,588	16,588	16,588	16,588	16,588	16,588	58,693	30,164	30,164	30,164	281,893
68545000	Utility Reg Assessment	17,668	17,668	17,668	18,113	18,113	18,113	18,113	18,113	18,113	18,113	18,113	18,113	216,023
[-] AW01113	General taxes	432,438	441,863	409,445	424,498	261,193	419,101	422,998	423,562	460,088	436,315	433,808	433,546	4,998,856
59011000	Gains/Losses Non-Utility Property Disposals	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01114	Gain/Loss on sale of assets	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01108	Operating expenses, net	3,283,616	2,956,464	3,430,126	2,956,893	3,169,669	3,040,400	3,293,814	3,302,704	3,241,342	3,295,657	3,246,602	3,327,281	38,544,568
[-] AW01184	Operating Income (loss)	(818,338)	(969,467)	(809,333)	(1,246,893)	(1,540,411)	(1,583,589)	(1,722,078)	(1,776,694)	(1,895,047)	(1,799,285)	(1,110,004)	(799,447)	(16,070,586)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	38,481	448,121
81015000	Interest Long Term Debt Intercompany	246,959	246,959	246,959	246,959	253,876	267,709	267,709	267,709	267,709	267,709	267,709	276,633	3,124,602
81016000	Interest expense-LTD debt discount amort inside	1,232	1,232	1,232	1,232	1,264	1,320	1,320	1,320	1,320	1,320	1,320	1,320	15,430
81017200	Early Debt Retirement Loss - Intercompany	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336	2,336.0	2,336	28,032
[-] AW01135	Interest on long-term debt	287,767	287,767	287,767	287,767	294,716	308,605	308,605	308,605	308,605	308,605	308,605.3	318,770	3,616,186
81315000	Interest Short Term Debt Intercompany	11,244	11,320	24,850	26,529	27,721	13,548	17,641	14,851	15,409	17,701	13,265.5	15,195	209,276

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01136	Interest on short-term debt	11,244	11,320	24,850	26,529	27,721	13,548	17,641	14,851	15,409	17,701	13,265.5	15,195	209,276
[-] AW01116	Interest, net	299,011	299,087	312,617	314,296	322,437	322,153	326,247	323,457	324,014	326,307	321,870.8	333,966	3,825,462
71810000	Other Non-service Pension Benefit Cost	(63,478)	26,967	30,998	30,998	30,998	30,998	30,998	30,998	30,998	30,998	30,998.0	30,998	273,469
71820000	Other Non-service PBOP Benefit Cost	(79,749)	(87,495)	(83,622)	(83,622)	(83,622)	(83,622)	(83,622)	(83,622)	(83,622)	(83,622)	(83,622.0)	(83,622)	(1,003,464)
[-] AW0118	Nonoperating benefit costs, net	(143,227)	(60,528)	(52,624)	(52,624)	(52,624)	(52,624)	(52,624)	(52,624)	(52,624)	(52,624)	(52,624.0)	(52,624)	(729,995)
70510000	AFUDC - Equity	(26,279)	(27,596)	(29,379)	(23,474)	(25,006)	(53,341)	(26,963)	(24,907)	(53,769)	(27,424)	(27,743.3)	(48,756)	(394,637)
[-] AW01117	Allowance for funds used during construction	(26,279)	(27,596)	(29,379)	(23,474)	(25,006)	(53,341)	(26,963)	(24,907)	(53,769)	(27,424)	(27,743.3)	(48,756)	(394,637)
85000000	AFUDC Debt	(21,430)	(22,505)	(23,958)	(25,916)	(27,606)	(29,955)	(29,767)	(27,497)	(29,573)	(30,277)	(30,629.0)	(19,995)	(319,108)
[-] AW01118	Allowance for borrowed funds used during cons	(21,430)	(22,505)	(23,958)	(25,916)	(27,606)	(29,955)	(29,767)	(27,497)	(29,573)	(30,277)	(30,629.0)	(19,995)	(319,108)
82010000	Amortize Debt Disc & Exp	188	188	188	188	188	188	188	188	188	188	188.3	188	2,259
82015000	Amortize Debt Disc & Exp Intercompany	5,384	5,384	5,384	5,383	5,437	5,532	5,556	5,563	5,557	5,557	5,556.9	5,557	65,851
82016000	Amortize Debt Exp Inside-Revolving Credit Line	2,119	2,119	2,119	2,119	531	1,325	1,325	1,325	1,325	1,325	1,325.3	1,325	18,286
[-] AW01119	Amortization of debt expense	7,692	7,692	7,692	7,691	6,156	7,045	7,070	7,076	7,070	7,070	7,070.5	7,070	86,396
71511000	M&J Revenues	(10,189)	0	(10,255)	(5,972)	(7,990)	(4,004)	(4,092)	(15,289)	(5,754)	(12,692)	(8,767.0)	(4,037)	(89,041)
71521000	M&J Expenses	4,486	1,369	4,524	4,027	893	2,696	2,075	3,867	7,159	5,529	4,113.3	3,477	44,215
71712000	Gains/Losses Other Non-Operating	(17,634)	17,109	7,595	2,190	8,403	(14,095)	15,579	1,452	(4,331)	2,619	5,377.9	8,058	32,321
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	(23,338)	18,478	1,864	246	1,306	(15,404)	13,562	(9,970)	(2,926)	(4,543)	724.2	7,497	(12,504)
[-] AW01140	Other income	(23,338)	18,478	1,864	246	1,306	(15,404)	13,562	(9,970)	(2,926)	(4,543)	724.2	7,497	(12,504)
75840000	Lobbying Expenses	481	407	332	407	407	407	407	407	407	407	1,066.1	467	5,599
[-] AW01145	Other miscellaneous deductions	481	407	332	407	407	407	407	407	407	407	1,066.1	467	5,599
[-] AW01143	Other deductions	481	407	332	407	407	407	407	407	407	407	1,066.1	467	5,599
[-] AW01120	Other, net	(22,857)	18,885	2,196	652	1,712	(14,997)	13,968	(9,564)	(2,519)	(4,137)	1,790.2	7,964	(6,906)
[-] AW01110	Other Income (Expenses)	92,909	215,035	216,544	220,625	225,070	178,281	237,931	215,942	192,599	218,916	219,735.2	227,626	2,461,213
[-] AW01182	Income (loss) before income taxes	(725,428)	(754,432)	(592,789)	(1,026,268)	(1,315,341)	(1,405,308)	(1,484,147)	(1,560,753)	(1,702,448)	(1,580,370)	(890,268.6)	(571,822)	(13,609,373)
69011000	FIT - Current	122,175	155,345	183,658	196,869	254,221	(87,491)	188,005	175,008	(374,802)	13,040	56,672.0	(114,652)	768,048
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	(98,104.0)	0	(98,104)
[-] AW01150	Current federal income taxes - operating	122,175	155,345	183,658	196,869	254,221	(87,491)	188,005	175,008	(374,802)	13,040	(41,432.0)	(114,652)	669,944
69021000	SIT - Current	33,168	39,801	64,500	68,088	87,210	(15,625)	79,543	81,876	(136,813)	11,735	15,318.0	(131,172)	197,629
69022000	SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	(135,684.0)	(1)	(135,685)
[-] AW01151	Current state income taxes - operating	33,168	39,801	64,500	68,088	87,210	(15,625)	79,543	81,876	(136,813)	11,735	(120,366.0)	(131,173)	61,944
[-] AW01146	Current income taxes - operating	155,343	195,146	248,158	264,957	341,431	(103,116)	267,548	256,884	(511,615)	24,775	(161,798.0)	(245,825)	731,888
69031000	FIT - Other Income & Deductions Current Year	3,612	(2,982)	(302)	(120)	(317)	2,050	(1,882)	1,293	(365)	326	(145.0)	(626)	542
[-] AW01152	Current federal income taxes - non-operating	3,612	(2,982)	(302)	(120)	(317)	2,050	(1,882)	1,293	(365)	326	(145.0)	(626)	542
69041000	SIT - Other Income & Deductions Current Year	1,229	(1,014)	(98)	(43)	(113)	740	(680)	466	(130)	118	(51.0)	(227)	197
[-] AW01153	Current state income taxes - non-operating	1,229	(1,014)	(98)	(43)	(113)	740	(680)	466	(130)	118	(51.0)	(227)	197
[-] AW01147	Current income taxes - non-operating	4,841	(3,996)	(400)	(163)	(430)	2,790	(2,562)	1,759	(495)	444	(196.0)	(853)	739
[-] AW01121	Current income taxes	160,184	191,150	247,758	264,794	341,001	(100,326)	264,986	258,643	(512,110)	25,219	(161,994.0)	(246,678)	732,627
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	122,900.0	(2,381)	120,519
69063000	Deferred FIT - Reg Asset/Liability	3,412	2,773	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,093	3,092.8	3,093	37,113
69065000	Deferred FIT - Other	14,620	1,095	(56,572)	9,733	9,226	368,564	106,551	122,454	709,067	299,766	110,952.0	241,557	1,937,013
[-] AW01148	Deferred federal income tax expense	18,032	3,868	(53,479)	12,826	12,319	371,657	109,644	125,547	712,160	302,859	236,944.8	242,269	2,094,645
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	57,267.0	432	57,699
69073000	Deferred SIT - Reg Asset/Liability	1,339	1,978	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658	1,658.3	1,658	19,900
69073500	Deferred SIT - Other	12,942	12,943	(17,238)	1,414	1,414	115,914	19,764	18,318	257,808	94,386	40,964.0	125,760	684,389
[-] AW01149	Deferred state income tax expense	14,281	14,921	(15,580)	3,072	3,072	117,572	21,422	19,976	259,466	96,044	99,889.3	127,850	761,988
[-] AW01122	Deferred taxes	32,313	18,789	(69,059)	15,898	15,391	489,229	131,066	145,523	971,626	398,903	336,834.1	370,119	2,856,633
69522000	Investment Tax Credits Restored - 3%	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258.0)	(258)	(3,096)
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	(397)	(4,764)
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	(5,709)	(68,508)
[-] AW01123	Amortization of investment tax credits	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364.0)	(6,364)	(76,368)
[-] AW01109	Provision for income taxes	186,133	203,575	172,335	274,328	350,028	382,539	389,688	397,802	453,152	417,758	168,476.1	117,077	3,512,892
[-] AW01181	Net income (loss)	(539,295)	(550,857)	(420,454)	(751,939)	(965,312)	(1,022,769)	(1,094,459)	(1,162,950)	(1,249,296)	(1,162,612)	(721,792.5)	(454,744)	(10,096,482)
[-] AW01180	Net Income Available to common stockholders	(539,295)	(550,857)	(420,454)	(751,939)	(965,312)	(1,022,769)	(1,094,459)	(1,162,950)	(1,249,296)	(1,162,612)	(721,792.5)	(454,744)	(10,096,482)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,100,339	0	0	1,100,339	0	0	2,063,135	0	0.0	2,613,304	6,877,117
[-] AW01125	Common Dividends	0	0	1,100,339	0	0	1,100,339	0	0	2,063,135	0	0.0	2,613,304	6,877,117
[-] AW0194	PROFIT & LOSS STATEMENT	(539,295)	(550,857)	679,885	(751,939)	(965,312)	77,570	(1,094,459)	(1,162,950)	813,839	(1,162,612)	(721,792.5)	2,158,560	(3,219,365)
Result		**(539,295)**	**(550,857)**	**679,885**	**(751,939)**	**(965,312)**	**77,570**	**(1,094,459)**	**(1,162,950)**	**813,839**	**(1,162,612)**	**(721,792.5)**	**2,158,560**	**(3,219,365)**

Tennessee American Water Company
2018 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,865,645)	($1,513,099)	($1,495,309)	($1,515,768)	($1,681,796)	($1,893,217)	($1,890,204)	($1,745,060)	($1,677,399)	($1,937,540)	($1,644,241)	($1,466,760)	($20,326,037)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0	0	0	0	10	(18)	8	(7)	(7)
40111200	Residential Sales Billed DSIC	(267,841)	(211,166)	(209,463)	(219,877)	(274,501)	(311,212)	(310,242)	(286,983)	(276,089)	(318,601)	(270,186)	(241,249)	(3,197,411)
40112000	Residential Sales Unbilled	71,085	2,856	(99,187)	(65,395)	(266,957)	176,917	51,207	(71,358)	(37,132)	159,501	58,764	(108,962)	(128,662)
[-] AW01100	Water revenues - residential	(2,062,401)	(1,721,408)	(1,803,959)	(1,801,040)	(2,223,254)	(2,027,513)	(2,149,239)	(2,103,402)	(1,990,610)	(2,096,658)	(1,855,655)	(1,816,978)	(23,652,117)
40121000	Commercial Sales Billed	(1,296,677)	(1,158,427)	(1,148,163)	(1,206,406)	(1,280,553)	(1,349,900)	(1,355,401)	(1,311,217)	(1,278,946)	(1,446,308)	(1,301,100)	(1,088,210)	(15,221,309)
40121100	Commercial Sales Billed Surcharge	0	0	0	0	0	0	0	0	(13)	(22)	35	(366)	(366)
40121200	Commercial Sales Billed DSIC	(186,977)	(161,752)	(161,073)	(173,240)	(209,214)	(221,814)	(222,686)	(215,642)	(210,043)	(237,681)	(213,838)	(178,920)	(2,392,879)
40122000	Commercial Sales Unbilled	166,402	(60,464)	(94,070)	(37,922)	(24,671)	73,022	11,789	(133,188)	(89,002)	246,381	(3,847)	(87,569)	(33,137)
[-] AW01101	Water revenues - commercial	(1,317,252)	(1,380,643)	(1,403,306)	(1,417,567)	(1,514,438)	(1,498,692)	(1,566,298)	(1,660,047)	(1,578,003)	(1,437,630)	(1,518,750)	(1,355,065)	(17,647,691)
40131000	Industrial Sales Billed	(348,795)	(296,468)	(268,879)	(308,116)	(329,295)	(309,473)	(350,731)	(336,707)	(360,608)	(353,611)	(328,621)	(253,150)	(3,844,453)
40131100	Industrial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40131200	Industrial Sales Billed DSIC	(50,575)	(41,415)	(37,546)	(42,729)	(52,965)	(50,846)	(57,625)	(55,673)	(59,248)	(58,098)	(53,993)	(40,906)	(601,620)
40132000	Industiral Sales Unbilled	124,246	(19,459)	(88,638)	(27,384)	64,760	(30,424)	34,601	(37,807)	(35,622)	110,585	(31,095)	(47,007)	16,757
[-] AW01102	Water revenues - industrial	(275,124)	(357,342)	(395,063)	(378,228)	(317,500)	(390,744)	(373,755)	(430,188)	(455,478)	(301,124)	(413,708)	(341,062)	(4,429,316)
40145000	Private Fire Billed	(199,417)	(199,549)	(200,064)	(204,533)	(205,237)	(205,073)	(203,506)	(202,091)	(202,050)	(202,603)	(207,891)	(204,598)	(2,436,611)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	16	(19)	3	0	0
40145200	Private Fire Billed DSIC	(79,886)	1,036	2,723	(84,518)	1,149	1,001	(96,692)	3,528	1,103	(96,195)	3,602	1,304	(341,844)
40146000	Private Fire Unbilled	3,688	(1,511)	(3,199)	4,842	(1,885)	(2,801)	6,451	0	0	(15,380)	15,380	0	5,586
[-] AW01104	Water revenues - private fire	(275,615)	(200,024)	(200,540)	(284,209)	(205,973)	(206,872)	(293,746)	(198,564)	(200,931)	(314,197)	(188,906)	(203,294)	(2,772,870)
40151000	Public Authority Billed	(252,033)	(222,422)	(224,481)	(236,678)	(294,585)	(272,774)	(307,127)	(297,664)	(286,676)	(318,761)	(271,127)	(225,056)	(3,209,385)
40151100	Public Authority Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40151200	Public Authority Billed DSIC	(36,241)	(31,012)	(31,428)	(34,115)	(47,987)	(44,811)	(50,481)	(48,961)	(47,030)	(52,376)	(44,697)	(36,989)	(506,128)
40152000	Public Authority Unbilled	59,146	(11,466)	(28,284)	1,527	(23,467)	12,153	13,987	(128,070)	67,953	48,810	8,483	(11,800)	8,970
[-] AW01105	Water revenues - public authority	(229,129)	(264,901)	(284,193)	(269,265)	(366,039)	(305,433)	(343,622)	(474,694)	(265,753)	(322,328)	(307,342)	(273,846)	(3,706,544)
40161000	Sales for Resale Billed	(81,220)	(92,985)	(70,204)	(67,106)	(73,911)	(121,570)	(120,296)	(112,011)	(129,097)	(93,920)	(66,814)	(67,169)	(1,096,303)
40161100	Sales for Resale Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40161200	Sales for Resale Billed DSIC	(11,635)	(12,971)	(9,793)	(9,789)	(12,119)	(19,974)	(19,765)	(18,403)	(21,211)	(15,431)	(10,978)	(11,036)	(173,105)
40162000	Sales for Resale Unbilled	(8,867)	2,969	(11,090)	11,045	(10,396)	(11,642)	(19,113)	7,465	(5,619)	16,482	18,625	(3,698)	(13,839)
[-] AW01106	Water revenues - sales for resale	(101,722)	(102,987)	(91,087)	(65,850)	(96,427)	(153,186)	(159,173)	(122,950)	(155,927)	(92,869)	(59,167)	(81,903)	(1,283,247)
40171000	Misc Sales Billed	(955)	(1,444)	(1,235)	(1,297)	(637)	(1,107)	(1,019)	(903)	(918)	(907)	(915)	(907)	(12,245)
40171100	Misc Sales Billed Surcharge	0	0	0	0	0	0	0	0	(151)	(149)	300	(149)	(149)
40172000	Misc Sales Unbilled	0	(303)	17	34	252	0	0	0	0	0	0	0	0
40189900	Other Water Revenue	(111)	0	0	540,185	166,877	178,925	182,039	173,419	170,005	188,004	164,975	142,907	1,907,226
[-] AW01107	Water revenues - other	(1,065)	(1,747)	(1,218)	538,922	166,491	177,818	181,019	172,516	168,936	186,948	164,360	141,851	1,894,831
[-] AW0196	Water revenues	(4,262,309)	(4,029,052)	(4,179,366)	(3,677,237)	(4,557,139)	(4,404,620)	(4,704,813)	(4,817,328)	(4,477,765)	(4,377,859)	(4,179,168)	(3,930,297)	(51,596,953)
40310100	Other Revenue - Late Payment Charge	(39,255)	(32,048)	(32,222)	(35,868)	(33,830)	(33,710)	(47,504)	(43,836)	(30,044)	(50,800)	(29,141)	(32,077)	(440,332)
40310200	Other Revenue - Rent	(15,612)	(15,372)	(15,612)	(15,612)	(15,612)	(15,612)	(15,612)	(18,112)	(15,612)	(17,254)	(13,713)	(16,213)	(189,948)
40310400	Other Revenue - NSF Check Charge	(2,860)	(2,120)	(2,360)	(2,020)	(2,680)	(2,640)	(2,920)	(3,380)	(2,720)	(2,600)	(2,960)	(2,700)	(31,960)
40310500	Other Revenue - Application/Initiation Fee	(16,615)	(18,470)	(21,609)	(22,285)	(26,275)	(24,180)	(25,025)	(27,250)	(19,090)	(21,845)	(19,130)	(17,110)	(258,884)
40310600	Other Revenue - Usage Data	(1,477)	(1,391)	(1,275)	(1,579)	(1,297)	(1,481)	(1,418)	(1,303)	(1,490)	(1,264)	(1,538)	(1,529)	(17,041)
40310700	Other Revenue - Reconnection Fee	(20,597)	(19,697)	(16,592)	(24,165)	(17,235)	(19,740)	(22,320)	(24,280)	(18,795)	(16,965)	(16,290)	(13,800)	(230,476)
40319900	Other Revenue - Misc Service	(107)	0	(748)	(126)	(82)	(204)	0	(25)	(90)	0	(506)	(25)	(1,913)
[-] AW0198	Other revenues	(96,522)	(89,098)	(90,419)	(101,654)	(97,011)	(97,567)	(114,799)	(118,186)	(87,841)	(110,728)	(83,277)	(83,454)	(1,170,555)
[-] AW0195	Operating revenues	(4,358,831)	(4,118,150)	(4,269,785)	(3,778,891)	(4,654,150)	(4,502,187)	(4,819,612)	(4,935,514)	(4,565,606)	(4,488,586)	(4,262,445)	(4,013,750)	(52,767,508)
51010000	Purchased Water	1,917	1,020	1,689	1,042	1,139	1,188	3,893	2,741	1,152	5,070	2,119	1,702	24,673
[-] AW01155	Purchased water	1,917	1,020	1,689	1,042	1,139	1,188	3,893	2,741	1,152	5,070	2,119	1,702	24,673
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	773	446	332	336	410	418	465	425	398	370	300	491	5,165
51510012	Purchased Power - Pumping	196,849	171,266	187,448	166,678	181,413	174,369	210,754	190,325	186,236	179,197	169,019	188,879	2,202,433
51510013	Purchased Power - Water Treatment	11,917	9,624	12,922	9,679	8,466	5,063	7,007	7,051	6,593	7,414	7,813	9,124	102,673
51510014	Purchased Power - Transmission & Distribution	3,352	3,178	2,873	2,657	556	1,724	1,892	1,904	1,809	2,138	1,372	3,434	26,890
51510016	Purchased Power - Admin & General	127	56,685	31,390	31,359	31,366	31,349	31,371	31,354	245,628	31,350	31,357	53,417	606,752
51520000	Fuel for Power Production	337	0	0	0	272	0	0	0	0	0	0	0	608
[-] AW01154	Fuel and power	213,355	241,199	234,965	210,711	222,482	212,923	251,488	231,059	440,664	220,469	209,861	255,345	2,944,521
51800000	Chemicals	78,631	87,140	73,486	93,873	66,558	71,016	84,107	74,541	83,379	83,513	73,367	70,389	940,001
[-] AW01156	Chemicals	78,631	87,140	73,486	93,873	66,558	71,016	84,107	74,541	83,379	83,513	73,367	70,389	940,001
51110000	Waste Disposal	24,399	14,325	67,319	24,743	14,335	46,896	13,244	18,656	39,958	28,163	25,414	70,202	387,654
[-] AW01157	Waste disposal	24,399	14,325	67,319	24,743	14,335	46,896	13,244	18,656	39,958	28,163	25,414	70,202	387,654
[-] AW01126	Production costs	318,303	343,684	377,459	330,369	304,514	332,024	352,732	326,997	565,153	337,215	310,761	397,639	4,296,850
50100000	Labor Natural Account	254,090	180,385	265,553	207,494	192,266	218,543	215,242	312,627	232,079	194,760	192,009	233,393	2,698,441
50100001	Labor Expense Accrual	78,527	(59,890)	(66,675)	13,522	27,461	23,276	45,207	(96,018)	1,603	37,847	7,050	20,533	32,442
50101200	Labor Oper Pumping	85,428	95,525	99,797	85,010	119,086	104,484	106,691	102,524	84,238	98,110	109,557	82,932	1,173,382
50101300	Labor Oper Water Treatment	19,208	11,283	13,925	15,826	19,512	15,386	17,378	18,422	14,076	17,060	18,217	16,328	196,620
50101400	Labor Oper Transmission & Distribution	(587)	2,184	1,438	1,231	1,455	1,441	2,673	1,887	1,412	2,206	1,304	1,303	17,948
50101415	Labor Oper Trans & Distr - Lines	0	0	0	2,122	(796)	0	0	0	0	0	0	0	1,327
50101420	Labor Oper Trans & Distr - Meter	21,892	36,426	30,764	26,297	40,097	32,815	40,370	40,399	35,086	41,829	29,718	36,886	412,580
50101510	Labor Oper Customer Acctg - Meter Read	29,724	44,745	40,664	38,777	37,296	35,530	35,880	45,519	38,437	46,831	47,077	32,944	473,424
50101600	Labor Oper Admin & General	50,016	79,707	85,875	80,132	86,601	61,407	72,202	95,351	75,815	98,930	96,986	73,646	956,669
50101601	Labor Oper Adm & Gen - Director & Officer	0	0	0	0	0	0	35	0	0	0	0	626	661

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50102100	Labor Maint Source of Supply	0	0	0	0	0	0	0	319	(35)	0	0	248	531
50102200	Labor Maint Pumping	905	223	(205)	113	(42)	94	1,064	752	1,632	1,135	613	828	7,113
50102300	Labor Maint Water Treatment	(672)	888	107	286	(111)	144	274	396	101	0	160	1,287	2,861
50102400	Labor Maint Transmission & Distribution	11,425	4,414	10,290	7,319	7,402	7,561	11,018	8,165	6,758	11,270	10,270	10,142	106,035
50102420	Labor Maint Transmssn & Distr - Mains	17,529	16,333	17,549	13,196	17,064	17,430	18,802	22,834	15,911	26,216	31,693	6,367	220,924
50102430	Labor Maint Transmssn & Distr - Service	9,770	11,711	12,745	11,498	16,216	11,782	8,320	16,590	8,058	16,651	20,410	28,865	172,616
50102435	Labor Maint Transmssn & Distr - Meter	0	0	7	0	0	0	0	0	0	0	0	0	7
50102440	Labor Maint Transmssn & Distr - Hydrants	2,678	10,914	9,709	7,409	7,287	11,285	2,286	10,007	12,662	34,135	16,457	9,473	134,303
50109900	Labor Capitalized Credits	(196,231)	(114,645)	(170,032)	(166,412)	(174,285)	(178,064)	(176,721)	(185,910)	(171,356)	(181,084)	(152,058)	(168,396)	(2,035,196)
50110000	Labor Non-scheduled Overtime - Natural Account	32,338	8,571	22,218	7,254	17,678	10,212	13,795	37,869	21,876	34,322	28,959	25,614	260,707
50111200	Labor Oper Non-scheduled Overtime- P	6,144	3,380	4,442	1,442	2,578	2,790	4,028	6,367	2,923	6,137	19,371	13,673	73,275
50111300	Labor Oper Non-scheduled Overtime- WT	1,468	990	891	775	312	2,125	951	1,180	1,204	1,408	899	1,493	13,696
50111420	Labor Oper Non-scheduled Overtime- TD Meter	971	1,948	1,134	847	1,831	933	2,271	3,293	1,858	1,222	781	819	17,908
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	151	132	426	312	936	680	705	4,254	338	520	861	1,389	10,704
50111600	Labor Oper Non-scheduled Overtime- AG	3,622	3,286	2,951	6,928	3,037	669	3,464	1,496	4,058	1,631	816	1,289	33,247
50112200	Labor Maint Non-scheduled Overtime- P	39	0	0	0	0	246	189	303	151	28	317	0	1,274
50112300	Labor Maint Non-scheduled Overtime- WT	132	0	37	278	0	38	19	38	0	151	62	19	773
50112400	Labor Maint Non-scheduled Overtime- TD	828	1,295	620	397	637	526	384	549	520	412	834	809	7,811
50112420	Labor Maint Non-scheduled Overtime- TD Mains	983	487	352	51	248	226	1,580	464	337	6,572	3,498	1,275	16,072
50112430	Labor Maint Non-scheduled Overtime- TD Service	0	0	41	0	0	0	0	0	0	866	114	3,456	4,476
50112435	Labor Maint Non-scheduled Overtime- TD Meter	0	0	1,745	0	0	0	0	0	0	0	0	0	1,745
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	88	0	132	2,210	70	146	0	300	0	12,111	14,414	3,729	33,199
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(29,254)	(8,546)	(22,925)	(7,440)	(17,658)	(9,084)	(12,984)	(37,170)	(20,732)	(34,322)	(28,949)	(25,396)	(254,462)
50120000	Labor Overtime - Natural Account	13,752	6,170	7,727	6,095	3,019	6,444	11,877	18,573	25,253	27,598	18,610	15,843	160,960
50121200	Labor Oper Scheduled Overtime-P	2,209	1,493	2,238	1,501	1,866	1,921	1,539	2,295	1,530	2,987	9,494	6,734	35,807
50121300	Labor Oper Scheduled Overtime-WT	3,538	0	0	1,182	0	1,157	1,157	0	1,157	0	0	2,285	10,475
50121420	Labor Oper Scheduled Overtime-TD Meter	419	0	0	165	46	82	1,034	10,429	7,293	2,407	169	1,626	23,671
50121510	Labor Oper Scheduled Overtime-CA Merer Read	2,454	790	3,824	1,765	2,772	1,235	1,338	5,165	157	803	1,894	1,392	23,587
50121600	Labor Oper Scheduled Overtime-AG	124	0	0	708	375	0	0	20	41	96	479	1,497	3,340
50122400	Labor Maint Scheduled Overtime-TD	445	0	0	0	0	0	0	0	0	0	0	0	445
50122420	Labor Maint Scheduled Overtime-TD Mains	0	210	184	0	163	0	651	150	169	1,359	1,372	0	4,258
50122430	Labor Maint Scheduled Overtime-TD Service	0	0	0	0	0	0	0	166	0	0	0	150	316
50122440	Labor Maint Scheduled Overtime-TD Hydrant	0	0	0	0	0	0	416	166	0	5,706	9,160	4,833	20,282
50129900	Labor Scheduled Overtime- Capitalized Credits	(7,788)	(5,843)	(7,727)	(4,702)	(3,019)	(4,831)	(10,600)	(18,573)	(23,819)	(27,502)	(18,610)	(10,354)	(143,369)
50171000	Annual Performance Plan	21,649	21,650	(81,273)	22,057	22,057	32,368	23,776	34,313	33,520	34,293	34,292	107,958	306,660
50171100	Annual Performance Plan Cap Credits	(4,768)	(2,786)	(4,132)	(4,044)	(4,235)	(4,327)	(4,294)	(4,518)	(4,164)	(4,400)	(3,695)	(4,092)	(49,455)
50171600	Compensation Exp - Options	0	0	806	0	0	855	0	0	920	0	0	973	3,554
50171800	Compensation Expense - RSU/PSU	0	0	8,789	0	0	19,883	0	0	17,967	0	0	15,600	62,240
50185000	Severance	0	10,366	0	(656)	0	0	0	30,413	0	(3,284)	0	13,046	49,884
[-] AW01158	Salaries and wages	433,244	363,798	294,011	380,945	429,224	427,407	442,018	491,406	429,028	517,017	524,606	573,064	5,305,766
50610000	Pension Expense	18,695	18,726	18,695	18,695	18,695	18,695	18,695	18,695	18,695	18,695	18,695	18,695	224,371
50610100	Pension Capitalized Credits	(11,224)	(6,126)	(6,793)	(6,057)	(6,584)	(6,489)	(6,770)	(8,168)	(7,298)	(8,210)	(6,747)	(6,900)	(87,366)
[-] AW01159	Pension expense	7,471	12,600	11,902	12,638	12,111	12,206	11,925	10,527	11,397	10,485	11,948	11,795	137,005
50510000	OPEB Expense	19,799	23,593	12,768	24,668	18,718	18,462	18,543	18,674	6,441	6,523	568	8,934	177,691
50510100	OPEB Capitalized Credits	(10,036)	(4,881)	(7,054)	(6,290)	(6,838)	(6,739)	(7,031)	(8,482)	(7,578)	(8,526)	(7,007)	(7,167)	(87,628)
50550000	Group Insurance Expense	136,497	112,062	123,792	119,044	133,031	122,998	128,133	134,051	118,830	140,202	135,035	129,874	1,533,550
50550100	Group Insurance Capitalized Credits	(46,369)	(33,493)	(42,056)	(40,865)	(43,682)	(40,802)	(42,302)	(47,931)	(43,050)	(46,399)	(40,569)	(41,703)	(509,220)
50560000	Health Savings Account Expense	2,023	0	0	0	0	0	0	0	0	0	0	125	2,148
[-] AW01160	Group insurance expense	101,914	97,282	87,450	96,558	101,230	93,919	97,343	96,312	74,643	91,799	88,028	90,063	1,116,541
50421000	401k Expense	16,910	14,375	16,087	15,629	17,096	16,224	26,445	17,571	15,341	18,036	17,798	8,351	199,863
50421100	401k Expense Cap Credits	(5,532)	(4,453)	(4,976)	(5,552)	(5,784)	(5,415)	(8,774)	(6,247)	(5,518)	(6,251)	(5,338)	(2,888)	(66,729)
50422000	Defined Contribution Expense	23,748	20,399	22,720	21,901	25,060	23,318	24,687	26,157	23,273	26,930	25,930	25,310	289,433
50422100	Defined Contribution Plan Exp Cap Credits	(7,985)	(5,969)	(7,551)	(7,190)	(8,198)	(7,791)	(8,301)	(9,418)	(8,501)	(9,178)	(8,105)	(8,240)	(96,426)
50423000	Employee Stock Purchase Plan Expense	0	921	0	0	1,774	0	0	1,597	0	0	1,438	529	6,259
50424000	DCP Restoration Expense	230	230	257	515	239	239	239	239	239	239	239	239	3,144
50426000	Retiree Medical Expense	1,883	3,654	1,839	1,781	2,033	2,811	2,759	2,153	3,694	3,389	3,272	(542)	28,725
50426100	Retiree Medical Expense Cap Credits	(558)	(322)	(506)	(472)	(502)	(478)	(586)	(612)	(627)	(993)	(831)	(859)	(7,345)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	0	37	0	0	0	0	77	0	0	172	297	582
50450016	Other Welfare - Admin & General	1,480	(925)	1,344	900	921	900	900	1,760	2,504	3,340	2,504	3,198	18,825
50451000	Employee Awards	14	759	700	200	173	104	973	1,369	(337)	(838)	406	890	4,413
50452000	Employee Physical Exams	1,578	767	(75)	348	263	732	890	383	1,070	1,471	348	1,915	9,688
50456000	Tuition Aid	0	0	0	0	0	0	0	0	0	0	0	801	801
50457000	Training	5,634	3,106	2,364	1,273	(128)	8,069	10,066	417	375	29	285	1,258	32,749
[-] AW01161	Other benefits	37,402	32,543	32,240	29,331	32,948	38,714	49,299	35,445	31,513	36,173	38,117	30,259	423,984
[-] AW01127	Employee-related costs	580,031	506,222	425,604	519,472	575,512	572,246	600,585	633,690	546,581	655,474	662,698	705,181	6,983,296
53401000	AWWSC Services - Labor OPEX	283,265	232,849	328,772	233,648	236,011	324,520	244,748	255,616	318,044	246,938	248,321	278,644	3,231,375
53401100	AWWSC Services - Pension OPEX	18,342	17,944	16,170	15,553	15,014	15,740	16,086	15,692	17,540	15,424	16,377	16,386	196,270
53401200	AWWSC Services - Group Insurance OPEX	42,946	33,595	35,007	31,651	34,205	33,066	34,633	37,582	34,002	36,070	34,993	34,529	422,280
53401300	AWWSC Services - Other Benefits OPEX	22,077	16,978	66,080	16,727	20,679	14,421	(1,420)	20,306	16,287	21,398	19,597	(6,849)	226,281

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53401400	AWWSC Services - Contracted Services OPEX	30,700	32,505	41,186	36,325	62,926	36,545	53,409	38,326	60,758	58,765	78,967	49,851	580,264
53401500	AWWSC Services - Office Supplies OPEX	13,091	13,550	10,795	18,886	11,831	15,756	21,580	19,193	13,010	14,389	19,541	32,300	203,921
53401700	AWWSC Services - Rents OPEX	19,029	20,113	19,485	19,032	18,806	19,344	17,342	17,800	19,467	17,895	21,897	29,795	240,006
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	7,941	11,268	9,657	10,781	10,847	9,181	10,810	11,605	7,805	23,044	25,200	26,841	164,981
53402100	AWWSC Services - Other O&M Expense OPEX	11,741	31,543	24,114	26,643	36,420	31,407	54,234	7,848	33,356	29,992	47,837	7,198	342,333
53402200	AWWSC Services - Depr & Amort OPEX	45,723	45,678	46,119	46,117	46,113	54,014	46,821	46,992	105,162	54,669	54,780	54,436	646,625
53402300	AWWSC Services - General Taxes OPEX	15,629	53,248	15,468	18,789	17,734	17,399	16,148	17,703	22,949	16,963	15,159	15,459	242,648
53402400	AWWSC Services - Net Interest OPEX	706	736	240	(392)	(550)	(717)	(405)	(3,591)	5,728	(130)	(40,793)	(1,315)	(40,484)
53402500	AWWSC Services - Other Inc & Ded OPEX	5,532	10,096	(3,268)	1,717	(11,160)	(1,774)	(233)	89	89	89	0	0	1,175
53402600	AWWSC Services - Income Taxes OPEX	159,646	34,708	1,138	595	628	499	880	43	665	930	102	54,383	254,218
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482500	AWWSC Services - Other Inc & Ded CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	676,369	554,810	610,962	476,072	499,505	569,399	514,633	485,206	654,862	536,437	541,979	591,659	6,711,892
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110014	Contract Svc-Eng - Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	8,351	8,351
53110016	Contract Svc-Eng - Admin & General	18,629	39,077	16,264	16,686	17,841	23,189	0	35,710	18,763	10,651	15,000	27,112	238,922
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	202	239	0	0	923	778	94	2,835	264	0	1,177	2,286	8,797
53150013	Contract Svc-Other - Water Treatment	80	80	636	0	239	80	2,198	2,216	280	293	516	463	7,081
53150014	Contract Svc-Other - Transmission & Distribution	3,310	3,230	3,356	3,230	3,344	3,230	3,230	3,273	3,312	3,309	3,230	4,641	40,695
53150015	Contract Svc-Other - Customer Accounting	0	1,101	666	0	294	0	0	1,703	678	1,534	2,077	3,744	11,797
53150016	Contract Svc-Other - Admin & General	3,193	9,617	13,045	36,150	(11,500)	15,186	5,577	8,688	8,387	5,218	9,440	174,910	277,910
53152000	Contract Svc-Lab Testing - Water Treatment	402	160	1,099	709	704	1,172	320	1,334	318	1,172	320	746	8,456
53154000	Contract Services - Audit Fees	4,639	4,639	4,961	4,407	10,371	4,407	4,338	4,338	4,760	4,338	4,338	4,338	59,874
53155000	Contract Services - Legal	28,690	13,033	46,645	11,963	11,909	31,836	28,609	1,930	27,586	32,939	40,219	17,496	292,857
53157000	Contract Services - Outplacement	0	0	7,400	0	0	0	0	0	0	4,200	0	0	11,600
[-] AW01162	Contracted services	59,146	71,176	94,071	73,146	34,123	79,878	44,367	62,027	64,348	63,654	76,317	244,086	966,340
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	1,626	1,456	1,242	1,104	1,483	1,902	1,785	1,949	1,695	1,637	1,032	1,442	18,352
52532014	Electricity - Transmission & Distribution	984	862	868	760	1,009	2,206	2,254	2,348	1,948	1,694	649	1,004	16,587
52532016	Electricity - Admin & General	0	0	291	221	76	140	390	348	266	112	89	339	2,272
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	0	0	0	0	0	1,850	2,794	0	0	0	0	0	4,644
52546013	Grounds Keeping - Water Treatment	0	0	0	1,329	0	5,948	5,710	9,175	4,785	6,965	5,500	(1,804)	37,609
52546014	Grounds Keeping - Transmission & Distribution	0	0	0	69	0	0	315	846	538	538	0	0	2,305
52546016	Grounds Keeping - Admin & General	0	0	0	260	0	6,993	1,188	2,267	1,039	1,039	744	2,198	15,726
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548013	Heating Oil/Gas - Water Treatment	2,435	1,640	74	240	175	160	181	208	178	211	230	864	6,597
52548014	Heating Oil/Gas - Transmission & Distribution	1,968	1,277	44	526	110	(107)	65	85	344	268	319	1,302	6,200
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550012	Janitorial - Pumping	0	0	0	0	0	0	0	0	0	0	186	0	186
52550014	Janitorial - Transmission & Distribution	0	0	0	0	0	34	0	0	(0)	0	0	0	34
52550016	Janitorial - Admin & General	(2,532)	3,068	6,193	1,225	3,068	3,068	3,068	3,068	5,909	3,068	268	3,154	32,625
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,413	3,864	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	2,501	5,668	34,455
52571013	Security Service - Water Treatment	0	12	19	0	0	0	30	8	0	0	0	0	69
52571014	Security Service - Transmission & Distribution	0	0	0	0	0	0	0	217	0	469	0	217	903
52571016	Security Service - Admin & General	0	434	217	217	562	217	215	0	0	217	660	(443)	2,295
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	0	363	0	210	70	120	4,025	4,077	69	245	556	70	9,804
52578014	Trash Removal - Transmission & Distribution	0	125	0	130	125	260	0	137	147	147	147	193	1,411
52578016	Trash Removal - Admin & General	82	120	202	120	120	70	125	202	120	50	55	531	1,797
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583013	Water & WW - Water Treatment	(53)	(90)	94	42	(470)	413	0	(65)	134	(717)	601	133	22
52583014	Water & WW - Transmission & Distribution	150	101	163	131	131	120	124	265	161	34	174	124	1,679
52583016	Water & WW - Admin & General	295	295	414	427	854	0	427	440	427	1,075	(220)	453	4,888
[-] AW01187	Building Maintenance and Services	7,369	13,527	12,321	9,512	9,813	25,896	25,197	28,075	20,260	19,553	13,491	15,445	200,461
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574011	Telephone - Source of Supply	0	0	0	0	0	0	0	0	0	0	1,960	0	1,960
52574013	Telephone - Water Treatment	912	869	1,063	893	971	924	994	977	971	1,020	994	1,013	11,602

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52574014	Telephone - Transmission & Distribution	684	642	827	667	742	685	757	701	723	790	731	772	8,721
52574016	Telephone - Admin & General	2,595	3,013	3,883	23,259	3,562	3,478	2,888	3,218	2,986	3,505	8,858	2,866	64,112
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	289	271	323	254	7	81	82	358	(1)	82	92	72	1,910
52574113	Cell Phone - Water Treatment	236	457	296	228	265	241	269	248	246	271	597	460	3,815
52574114	Cell Phone - Transmission & Distribution	87	87	97	87	87	87	87	87	87	265	154	173	1,389
52574115	Cell Phone - Customer Accounting	861	1,532	1,375	1,274	2,633	1,265	1,660	2,596	4,024	2,760	4,014	2,712	26,705
52574116	Cell Phone - Admin & General	3,265	5,424	2,896	2,432	4,954	3,558	4,189	3,273	4,325	9,848	957	3,522	48,641
52574200	Data Lines - Admin & General	80	70	72	69	70	70	70	70	70	70	82	59	853
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,304	2,604	1,362	1,167	1,368	1,230	1,380	1,270	1,263	1,380	1,229	1,305	16,863
52574315	Wireless - Service First - Customer Accounting	366	42	711	363	367	364	367	365	365	27	705	366	4,410
[-] AW01188	Telecommunication expenses	10,682	15,011	12,906	30,694	15,026	11,984	12,745	13,163	15,059	20,019	20,372	13,318	190,979
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	24	0	0	0	24	0	0	0	0	0	0	0	48
52562513	Overnight Shipping - Water Treatment	584	244	74	883	474	140	742	854	188	531	100	125	4,938
52562514	Overnight Shipping - Transmission & Distribution	0	0	0	0	0	0	0	0	0	550	178	13	740
52562516	Overnight Shipping - Admin & General	13	101	134	309	(200)	42	116	(5)	110	237	344	172	1,374
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	378	140	262	1,088	289	205	487	205	256	299	96	113	3,816
52566700	Printing	700	361	433	385	24	8,033	1,983	0	349	721	30	1,294	14,313
[-] AW01189	Postage, printing and stationary	1,699	846	902	2,665	611	8,419	3,327	1,053	904	2,337	747	1,717	25,228
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	140	0	2,837	0	0	2,982	0	0	1,889	0	0	422	8,269
52512500	Books & Publications	0	26	10	0	0	0	100	0	0	64	0	0	200
52526100	Credit Line Fees Interco	3,975	3,364	4,980	4,152	2,308	3,694	2,818	3,484	3,931	3,041	3,937	3,351	43,035
52542000	Forms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	0	0	0	0	0	0	211	0	0	0	34	0	245
52562013	Office & Admin Supplies - Water Treatment	0	36	0	0	0	54	0	54	0	117	826	116	1,203
52562014	Office & Admin Supplies - Transmssn & Distr	78	131	117	206	233	484	310	123	327	401	42	393	2,845
52562015	Office & Admin Supplies - Customer Accounting	0	0	9	0	0	0	0	0	976	320	0	197	1,503
52562016	Office & Admin Supplies - Admin & General	1,637	2,372	965	1,562	1,534	1,436	2,729	708	1,620	4,771	3,752	(841)	22,245
52571500	Software Licenses	5,228	10,670	5,553	5,553	5,745	7,311	6,585	6,317	6,523	6,645	6,038	6,402	78,572
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582012	Uniforms - Pumping	911	618	0	130	408	0	1,678	0	0	323	299	354	4,720
52582013	Uniforms - Water Treatment	0	0	0	0	0	87	(87)	0	0	0	1,329	0	1,329
52582014	Uniforms - Transmission & Distribution	66	140	430	280	(420)	622	150	280	321	769	140	415	3,192
52582015	Uniforms - Customer Accounting	1,219	243	1,056	1,640	1,035	0	552	1,309	1,338	1,325	843	3,669	14,230
52582016	Uniforms - Admin & General	890	957	570	683	1,704	740	1,873	217	803	353	487	(117)	9,158
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	14,144	18,559	16,527	14,207	12,546	17,409	16,918	12,492	17,727	18,130	17,727	14,361	190,747
52503000	Advertising	1,018	1,228	18,626	6,451	9,711	8,559	5,699	631	1,892	2,181	5,516	5,578	67,091
[-] AW01190	Advertising & marketing expenses	1,018	1,228	18,626	6,451	9,711	8,559	5,699	631	1,892	2,181	5,516	5,578	67,091
52534000	Employee Expenses	6,403	7,525	9,307	5,440	8,478	10,400	7,100	19,233	8,773	765	15,570	10,393	109,388
52534200	Conferences & Registration	597	350	75	149	619	960	6,000	575	1,830	198	419	915	12,687
52535000	Meals Deductible	3,471	3,266	5,494	4,583	7,971	5,000	7,456	10,877	(4,226)	6,044	7,208	2,054	59,199
52567000	Relocation Expenses	0	0	0	0	0	268	0	0	0	0	0	0	268
[-] AW01130	Employee related expense travel & entertainme	10,471	11,142	14,876	10,173	17,069	16,629	20,555	30,685	6,378	7,006	23,197	13,362	181,542
52000000	M & S (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52001100	M & S Oper - Source of Supply	0	0	0	0	0	0	500	28	(0)	0	0	41	569
52001200	M & S Oper - Pumping	191	42	824	104	1,212	113	1,905	716	94	1,062	194	422	6,879
52001300	M & S Oper - Water Treatment	5,188	6,102	5,210	8,070	4,533	5,399	7,347	7,619	6,250	5,504	4,939	6,148	72,307
52001400	M & S Oper - Transmission & Distribution	488	2,963	1,155	344	94	2,087	0	1,505	0	(109)	2,293	539	11,359
52001500	M & S Oper - Customer Accounting	4,268	3,683	4,457	4,019	1,288	12,419	5,410	1,961	2,028	4,724	1,985	915	47,158
52001600	M & S Oper - Admin & General	6,960	9,031	1,419	(332)	(569)	12,329	(4,534)	1,113	4,313	6,526	7,768	2,221	46,245
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	0	0	0	0	0	0	177	(0)	0	0	0	177
52501200	Misc Oper - Pumping	0	0	0	0	0	3,023	342	183	0	680	0	0	4,228
52501300	Misc Oper - Water Treatment	0	2,396	(50)	65	(62)	5,972	70	(53)	245	242	(486)	0	8,339
52501400	Misc Oper - Transmission & Distribution	0	0	0	0	0	5,530	3,402	316	0	0	0	14,923	24,171
52501600	Misc Oper - Admin & General	(86,715)	(54,621)	(73,717)	7,424	14,170	15,582	(5,723)	(11,215)	14,787	(8,472)	18,963	23,020	(146,519)
52514500	Charitable Donations - Health/Education/Environmnt	5,000	1,000	600	10,559	837	912	500	1,500	455	3,500	21,000	13,800	59,663
52514600	Charitable Donations - Community	4,500	760	2,500	3,357	5,722	1,067	1,000	480	2,500	11,000	8,250	7,000	48,136
52514700	Community Partnerships	9,875	0	7,250	2,500	16,313	0	0	0	1,843	42,137	1,104	24,800	105,822
52514800	Community Commercial Initiatives	0	0	0	0	0	0	0	0	0	1,000	0	0	1,000
52514900	Customer Education	0	0	0	0	83	0	0	0	0	0	0	0	83
52514901	Customer Education Communication - Reg	0	0	0	0	0	0	0	0	0	1,537	0	0	1,537

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52514903	Customer Education Communication - Issues	0	0	0	0	22,550	(1,550)	0	0	0	0	0	0	21,000
52514908	Customer Education - Media Editorial	50	719	0	0	0	0	322	0	0	0	0	0	1,091
52515000	Community Relations - Events	0	0	0	4	50	488	4,180	1,169	2,018	1,250	382	4,166	13,708
52515001	Community Relations - Specialty	308	270	0	0	0	0	736	0	491	0	8,607	11,661	22,073
52524000	Co Dues/Membership Deductible	4,836	6,557	4,074	7,017	8,208	3,702	4,482	1,494	3,831	17,255	3,111	2,965	67,533
52548100	Hiring Costs	0	538	0	786	0	0	0	0	359	0	0	0	1,683
52549000	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
52549500	Inventory Physical Write-off Scrap	0	(302)	0	0	0	0	0	0	57,524	0	0	0	57,222
52554500	Lab Supplies	1,976	1,673	3,181	1,690	3,568	4,578	3,577	1,026	6,794	8,740	8,182	3,863	48,847
52556000	Lobbying Expenses	15,000	19,776	17,207	15,000	16,265	0	0	0	0	0	0	300	83,549
52564000	Penalties Nondeductible	0	0	0	0	409	0	0	0	500	0	0	0	909
52568000	Research & Development	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	14,728
52579000	Trustee Fees	400	0	0	0	0	0	1,185	0	215	17	298	125	2,240
52585000	Discounts Available	(3,892)	(3,236)	(3,375)	(2,913)	(2,450)	(2,660)	(3,122)	(4,766)	(2,979)	(2,211)	(1,472)	(2,053)	(35,130)
52586000	PO Small Price Differences - within tolerance	2	(50)	15	65	0	(39)	44	7	(36)	(27)	78	1	58
[-] AW01166	Miscellaneous expenses	(30,338)	(1,471)	(28,023)	58,987	93,448	70,179	22,849	4,486	102,458	95,581	86,421	116,085	590,663
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110013	Rents-Real Property - Water Treatment	0	0	137	0	137	0	137	0	0	0	0	0	410
54110014	Rents-Real Property - Transmission & Distribution	0	0	0	0	0	0	1,600	0	0	11,000	0	0	12,600
54110016	Rents-Real Property - Admin & General	25	779	0	0	3,200	398	0	138	1,099	4,295	137	25,584	35,655
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140012	Rents-Equipment - Pumping	0	0	0	0	0	0	1,347	0	0	0	0	0	1,347
54140014	Rents-Equipment - Transmission & Distribution	857	0	0	0	0	1,603	0	447	0	0	613	6,964	10,484
54140016	Rents-Equipment - Admin & General	61	55	53	62	0	58	44	140	77	77	93	52	771
[-] AW01165	Rents	943	834	190	62	3,337	2,059	3,128	725	1,175	15,372	842	32,601	61,267
55000000	Transportation (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
55000015	Transportation Oper - Customer Accounting	259	1,278	301	0	1,387	0	0	343	(3)	2,023	0	0	5,589
55000016	Transportation Oper - Admin & General	197	86	303	2,339	245	321	635	640	16	1,508	89	858	7,238
55000021	Transportation Maint - Source of Supply	20	0	61	0	33	777	0	0	0	2,671	0	15	3,577
55000022	Transportation Maint - Pumping	0	0	0	0	0	0	0	0	81	0	0	0	81
55000023	Transportation Maint - Water Treatment	0	0	0	0	11	0	0	0	0	0	0	0	11
55000024	Transportation Maint - Transmission & Distribution	(237)	137	(137)	0	3,359	9	0	0	430	0	0	2,148	5,709
55000026	Transportation Maint - Admin & General	0	50	0	0	0	48	328	28	65	0	0	0	519
55000100	Transportation Capitalized Credits	(16,543)	(9,080)	(14,188)	(12,651)	(13,753)	(13,554)	(14,142)	(17,061)	(15,243)	(17,149)	(14,093)	(14,413)	(171,870)
55010100	Transportation Lease Costs	795	(4,766)	1,636	(2,789)	3,058	4,775	(15,373)	17,392	2,111	5,835	1,600	1,003	15,278
55010200	Transportation Lease Fuel	13,614	14,689	12,514	11,207	14,176	16,129	14,455	15,911	16,422	17,881	17,840	10,932	175,770
55010300	Transportation Lease Maint	17,487	28,398	11,773	21,090	19,754	22,960	18,508	12,662	27,285	30,063	19,429	9,660	239,069
55010500	Transportation - Reimburse Non-AW Vehicle Use	56	0	46	62	109	102	284	984	8	320	282	2,021	4,273
[-] AW01164	Transportation	15,648	30,792	12,309	19,257	28,380	31,567	4,695	30,900	31,172	43,151	25,147	12,225	285,244
[-] AW01128	Operating supplies and services	90,783	161,644	154,705	225,154	224,062	272,578	159,480	184,238	261,374	286,986	269,778	468,778	2,759,561
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	44,685	50,352	64,315	57,897	55,038	87,864	61,495	45,017	74,712	87,913	43,819	63,080	736,187
57010016	Uncollectible Accounts Exp - Admin & General	0	0	98	0	(1)	1,252	0	0	14,323	0	0	(20,066)	(4,395)
[-] AW01168	Uncollectible accounts expense	44,685	50,352	64,413	57,897	55,037	89,116	61,495	45,017	89,035	87,913	43,819	43,014	731,793
52501500	Misc Oper - Customer Accounting	382	310	282	337	299	311	327	309	308	327	336	5,944	9,473
52510015	Bank Service Charges - Customer Accounting	5,489	9,857	5,141	13,726	5,289	14,298	4,766	6,413	3,567	12,689	9,306	3,299	93,839
52514906	Customer Education - Bill Inserts	0	0	0	0	0	0	0	0	0	0	0	1,684	1,684
52520000	Collection Agencies	16,320	16,273	11,777	22,357	54,411	18,389	11,904	57,113	14,823	36,631	43,280	24,344	327,621
52542015	Forms - Customer Accounting	6,275	36	12,236	7,303	6,827	6,181	5,759	4,818	6,914	7,117	5,283	11,752	80,502
52562515	Overnight Shipping - Customer Accounting	0	41	0	12	9	0	0	55	(1)	0	0	0	117
52566015	Postage - Customer Accounting	30,373	28,466	32,575	28,636	31,260	25,924	32,007	31,333	25,622	31,981	31,387	27,947	357,510
[-] AW01170	Customer accounting, other	58,840	54,984	62,011	72,371	98,094	65,103	54,763	100,043	51,234	88,743	89,592	74,969	870,746
56670000	Regulatory Exp - Other	0	0	0	0	0	0	301	0	0	0	0	0	301
[-] AW01172	Regulatory expense	0	0	0	0	0	0	301	0	0	0	0	0	301
55110000	Insurance Vehicle	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	31,271
55710000	Insurance General Liabilty	29,825	29,833	29,829	29,829	29,804	29,804	29,804	29,804	32,987	30,259	30,259	30,109	362,148
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	(646)	0	(3,602)	5,657	1,409
55720000	Insurance Workers Compensation	16,163	16,458	16,305	16,305	16,305	16,305	16,305	16,305	16,305	16,305	16,305	16,305	195,668
55720100	Insurance WC Capitalized Credits	(3,585)	(1,960)	(3,075)	(2,742)	(2,980)	(2,937)	(3,065)	(3,697)	(3,303)	(3,716)	(3,054)	(3,123)	(37,239)
55730000	Insurance Other	455	436	445	445	445	445	445	445	445	445	445	445	5,344
55740000	Insurance Property	2,035	2,116	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	2,076	24,908
[-] AW01171	Insurance other than group	47,499	49,489	48,186	48,519	48,256	48,299	48,171	47,539	50,468	47,975	45,035	54,074	583,509
62002100	M&S Maint - Source of Supply	2,325	2,031	3,515	578	2,773	609	2,548	1,814	1,775	5,064	1,711	158	24,902
62002200	M&S Maint - Pumping	2,595	2,387	2,272	502	2,812	2,828	4,855	5,472	2,293	6,833	1,441	4,125	38,415
62002300	M&S Maint - Water Treatment	2,137	832	3,322	308	3,789	565	2,713	1,246	739	4,776	1,630	1,572	23,629
62002400	M&S Maint - Transmission & Distribution	6,966	4,168	14,544	5,211	4,137	15,279	5,329	(12,278)	11,172	17,891	10,746	16,870	100,037
62002600	M&S Maint - Admin & General	286	16	420	1,993	1,356	1,254	0	207	310	2,038	625	184	8,689
62502100	Misc Maint - Source of Supply	1,753	739	0	0	40	60	38	0	52	1,306	558	268	4,814
62502200	Misc Maint - Pumping	2,015	8,738	(2,422)	3,545	2,700	18,813	1,438	8,315	8,330	10,767	64	1,912	64,215
62502300	Misc Maint - Water Treatment	6,936	2,707	79	2,022	3,006	16,855	5,229	9,493	7,819	3,371	11,665	10,337	79,518

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
62502400	Misc Maint - Transmission & Distribution	14,976	15,956	8,264	5,649	11,983	36,625	3,590	42,835	9,474	8,455	7,373	10,197	175,377
62502600	Misc Maint - Admin & General	18,943	17,802	18,124	18,290	14,920	17,699	16,918	16,870	17,849	18,283	17,902	17,768	211,369
62520700	Misc Maint Paving/Backfill	35,200	15,021	(517)	38,034	19,976	24,727	2,969	78,696	10,763	79,343	(2,643)	34,956	336,525
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	(500)	0	0	0	(500)
62520824	Misc Maint Permits - Transmission & Distribution	(2,205)	4,411	7,560	2,635	1,260	2,090	0	3,150	7,245	(2,948)	2,205	2,835	28,238
63110022	Contract Svc-Eng Maint - Pumping	0	0	0	0	0	0	0	0	0	0	5,946	12,634	18,580
63110023	Contract Svc-Eng Maint - Water Treatment	0	0	0	0	0	0	0	0	0	0	0	8,220	8,220
63110024	Contract Svc-Eng Maint - Transmission & Distr	(226)	0	0	0	0	(3,327)	0	0	0	0	0	0	(3,553)
63150021	Contract Svc-Other Maint - Source of Supply	2,286	215	215	1,690	215	596	451	697	215	2,063	1,856	215	10,713
63150022	Contract Svc-Other Maint - Pumping	0	991	15,000	10,251	273	27,254	1,656	54	1,299	25,150	0	13,035	94,963
63150023	Contract Svc-Other Maint - Water Treatment	1,139	1,359	21,000	(38)	3,124	7,975	14,190	16,432	3,837	14,995	24,779	28,410	137,202
63150024	Contract Svc-Other Maint - Transmission & Distr	8,110	4,716	2,687	7,706	1,627	38,991	6,748	15,288	19,792	21,856	56,379	32,302	216,202
63150026	Contract Svc-Other Maint - Admin & General	232	1,606	1,580	161	0	813	1,469	1,631	813	974	10,148	39,433	58,861
[-] AW01129	Maintenance supplies and services	103,468	83,695	95,644	98,537	73,992	209,707	70,140	189,925	103,277	220,217	152,384	235,430	1,636,414
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	556,200	1,582,087	1,156,231	824,013	725,028	830,337	15,124	323,754	1,188,895	29,341	3,575,595	1,475,757	12,282,363
88106000	Capital Movements - CCNC	124,832	(108,295)	(476,870)	684,656	(135,424)	(349,119)	308,506	269,421	199,196	436,018	(1,633,395)	2,080,575	1,400,101
88107000	Capital Movements - CWIP	221,938	(836,385)	435,631	(234,649)	96,256	961,255	1,141,336	1,676,008	1,295,430	1,589,334	1,546,510	(537,519)	7,355,146
88108020	Capital Movements - UP - A/D - Salvage	0	(15,320)	(16,984)	0	(1,974)	0	0	0	0	0	(10,013)	0	(44,291)
88252100	Capital Movements - ADV NT	49,201	57,325	11,374	8,153	200,775	0	0	47,047	0	19,918	149,129	(21,923)	520,998
88252170	Capital Movements - ADV NT WIP	0	(124,509)	(46,465)	0	0	0	0	166,633	0	0	0	38,870	34,529
88252200	Capital Movements - ADV Tax	18,217	748	987	2,380	8,138	0	0	0	0	0	0	0	30,470
88252270	Capital Movements - ADV Tax WIP	(7,932)	(16,407)	(11,530)	(225,249)	(13,828)	(9,198)	(15,648)	(229,870)	(5,082)	(6,412)	(293,160)	(600)	(834,915)
88257000	Capital Movements - Cost of Removal	17,177	71,172	59,620	175,366	59,924	198,954	244	112,445	22,220	5,553	400,972	10,157	1,133,804
88257100	Capital Movements - RWIP	58,211	569,007	36,380	(46,421)	12,458	216,620	(181,754)	327,345	178,694	193,414	(273,989)	327,238	1,417,203
88271100	Capital Movements - CIAC NT	(40,002)	(41,065)	(2,500)	(164,829)	(200,775)	0	0	169,713	0	(4,000)	(75,851)	(5,584)	(364,893)
88271170	Capital Movements - CIAC NT WIP	(147,355)	14,044	(6,025)	157,902	0	0	(4,000)	(2,402)	0	4,000	13,514	5,584	35,262
88271200	Capital Movements - CIAC Tax	(18,217)	(11,824)	0	(2,380)	(8,138)	(696)	0	0	0	0	0	(159,514)	(200,770)
88271270	Capital Movements - CIAC Tax WIP	0	0	0	(325,944)	0	0	0	(188,316)	0	0	(93,602)	151,415	(456,448)
88900000	Capital Movements - Settlement	(832,270)	(1,140,579)	(1,139,850)	(852,998)	(742,440)	(1,848,152)	(1,263,807)	(2,671,778)	(2,879,353)	(2,267,166)	(3,305,709)	(3,364,456)	(22,308,560)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	1,919,977	1,804,879	1,838,984	1,828,391	1,878,971	2,158,471	1,862,301	2,012,655	2,321,985	2,260,959	2,116,045	2,570,745	24,574,363
68011000	Depreciation Exp - UPIS General	662,898	662,164	667,812	666,571	668,244	669,949	671,921	672,285	673,202	675,771	676,522	682,358	8,049,698
68012000	Depreciation Exp - Amort CIAC Tax	(4,580)	(4,597)	(4,608)	(4,608)	(4,610)	(4,618)	(4,618)	(4,618)	(4,618)	(4,618)	(4,618)	(4,618)	(55,329)
68012500	Depreciation Exp - Amort CIAC Nontax	(18,171)	(18,213)	(18,264)	(18,268)	(18,428)	(18,616)	(18,616)	(18,616)	(18,450)	(18,450)	(18,457)	(18,548)	(221,099)
[-] AW01132	Depreciation	640,146	639,354	644,940	643,695	645,206	646,715	648,687	649,051	650,134	652,703	653,447	659,192	7,773,270
68254000	Amortization - Reg Asset AFUDC	4,224	4,224	4,224	4,224	4,224	4,224	4,224	4,224	4,224	4,224	4,224	4,224	50,689
68255000	Amortization - UPAA	624	624	624	624	624	624	624	624	624	0	0	0	5,614
68258000	Amortization - Reg Asset	92	92	92	92	92	92	92	92	92	92	92	92	1,106
[-] AW01133	Amortization	4,940	4,940	4,940	4,940	4,940	4,940	4,940	4,940	4,940	4,316	4,316	4,316	57,408
68311000	Removal Costs - ARO/Net Neg Salvage	46,730	46,889	47,636	47,503	47,684	47,837	47,895	47,928	47,989	48,003	48,038	48,149	572,280
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(3,812)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,246)	(2,253)	(2,261)	(2,262)	(2,288)	(2,317)	(2,317)	(2,317)	(2,291)	(2,291)	(2,292)	(2,307)	(27,444)
[-] AW01134	Removal costs, net	44,166	44,318	45,057	44,923	45,078	45,202	45,260	45,293	45,380	45,394	45,428	45,524	541,024
[-] AW01112	Depreciation and amortization	689,252	688,611	694,937	693,558	695,224	696,857	698,887	699,284	700,455	702,413	703,192	709,032	8,371,703
68520000	Property Taxes	297,651	297,651	297,651	297,651	205,995	304,569	304,569	304,569	304,569	304,569	304,569	304,569	3,528,581
68532000	FUTA	3,097	1,218	16	24	68	63	43	103	925	(284)	330	(679)	4,923
68532100	FUTA Cap Credits	(1,019)	(329)	(8)	(7)	(8)	(14)	(9)	(11)	(110)	(54)	(194)	282	(1,480)
68533000	FICA	52,070	40,312	30,930	40,777	45,341	43,524	46,647	51,254	46,149	57,489	52,885	54,332	561,711
68533100	FICA Cap Credits	(18,961)	(10,354)	(21,492)	(12,758)	(13,746)	(13,592)	(14,301)	(17,238)	(15,623)	(17,824)	(14,449)	(14,292)	(184,630)
68535000	SUTA	1,338	460	5	10	29	26	390	51	1,008	(467)	64	(459)	2,454
68535100	SUTA Cap Credits	(439)	(119)	(3)	(3)	(4)	(6)	(127)	(5)	(100)	(42)	(75)	179	(743)
68543000	Other Taxes and Licenses	0	94,418	47,209	47,209	47,209	47,209	47,209	47,209	47,209	47,209	47,209	68,140	587,439
68544000	Gross Receipts Tax	43,701	43,701	43,701	43,701	43,701	43,701	43,701	(9,444)	16,588	16,588	16,588	16,588	362,817
68545000	Utility Reg Assessment	17,978	17,978	17,048	0	35,336	17,668	16,588	17,668	17,668	17,668	17,668	17,668	210,939
[-] AW01113	General taxes	395,416	484,936	415,056	416,605	363,921	443,149	444,710	394,156	418,284	424,853	424,596	446,330	5,072,012
59011000	Gains/Losses Non-Utility Property Disposals	0	0	0	0	0	0	0	0	0	0	0	11,714	11,714
59021000	Gains/Losses Utility Property Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01114	Gain/Loss on sale of assets	0	0	0	0	0	0	0	0	0	0	0	11,714	11,714
[-] AW01108	Operating expenses, net	3,004,645	2,978,427	2,948,976	2,938,554	2,938,116	3,298,477	3,005,899	3,106,095	3,440,723	3,388,226	3,243,833	3,737,821	38,029,792
[-] AW01184	Operating Income (loss)	(1,354,186)	(1,139,723)	(1,320,808)	(840,338)	(1,716,034)	(1,203,711)	(1,813,713)	(1,829,419)	(1,124,883)	(1,100,360)	(1,018,613)	(275,929)	(14,737,716)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	258,192	258,192	258,192	258,192	258,192	258,192	258,192	270,442	257,495	246,959	246,959	246,959	3,076,156
81016000	Interest expense-LTD debt discount amort inside	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,219	1,232	1,232	1,232	14,462
81017200	Early Debt Retirement Loss - Intercompany	0	0	0	0	0	0	0	0	2,336	2,336	2,336	2,336	9,344
[-] AW01135	Interest on long-term debt	296,625	296,625	296,625	296,625	296,625	296,625	296,625	308,875	298,290	287,767	287,767	287,767	3,546,842
81315000	Interest Short Term Debt Intercompany	5,355	4,553	13,008	19,276	17,690	17,095	13,697	15,877	8,715	11,622	11,598.3	9,239	147,725
[-] AW01136	Interest on short-term debt	5,355	4,553	13,008	19,276	17,690	17,095	13,697	15,877	8,715	11,622	11,598.3	9,239	147,725
[-] AW01116	Interest, net	301,980	301,178	309,633	315,901	314,315	313,721	310,323	324,752	307,005	299,389	299,365.3	297,006	3,694,567

Tennessee American Water Company
2018 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
71810000	Other Non-service Pension Benefit Cost	0	0	54,696	18,232	44,336	23,453	23,453	23,453	23,453	23,453	23,452.9	23,453	281,435
71820000	Other Non-service PBOP Benefit Cost	0	0	(92,603)	(30,868)	(41,436)	(32,981)	(32,981)	(32,981)	(114,969)	(114,969)	(114,968.9)	(114,969)	(723,726)
[-] AW0118	Nonoperating benefit costs, net	0	0	(37,907)	(12,636)	2,900	(9,528)	(9,528)	(9,528)	(91,516)	(91,516)	(91,516.0)	(91,516)	(442,291)
70510000	AFUDC - Equity	(9,865)	(11,623)	(12,007)	(12,242)	(12,257)	(12,001)	(16,220)	(20,412)	(19,675)	(20,074)	(22,715.5)	(15,459)	(184,550)
[-] AW01117	Allowance for funds used during construction	(9,865)	(11,623)	(12,007)	(12,242)	(12,257)	(12,001)	(16,220)	(20,412)	(19,675)	(20,074)	(22,715.5)	(15,459)	(184,550)
85000000	AFUDC Debt	(8,045)	(9,479)	(9,640)	(10,015)	(9,980)	(9,220)	(13,227)	(16,646)	(16,045)	(16,370)	(18,524.3)	(12,832)	(150,025)
[-] AW01118	Allowance for borrowed funds used during cons	(8,045)	(9,479)	(9,640)	(10,015)	(9,980)	(9,220)	(13,227)	(16,646)	(16,045)	(16,370)	(18,524.3)	(12,832)	(150,025)
82010000	Amortize Debt Disc & Exp	188	176	207	188	188	188	188	188	188	188	188.3	188	2,266
82015000	Amortize Debt Disc & Exp Intercompany	4,325	4,325	4,405	4,323	4,323	4,323	4,323	4,323	4,839	5,384	5,384.3	5,384	55,664
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,783	1,783	1,783	3,376	2,774	2,759	2,759	2,759	2,759	2,759	2,119.3	2,119	29,532
[-] AW01119	Amortization of debt expense	6,297	6,284	6,396	7,887	7,286	7,271	7,271	7,271	7,786	8,331	7,692.0	7,692	87,463
71511000	M&J Revenues	(8,847)	(6,644)	(5,398)	(8,543)	0	0	0	0	0	(3,951)	(20,498.0)	(6,308)	(60,189)
71521000	M&J Expenses	7,004	1,131	7,528	4,343	5,315	(1,450)	8,146	5,503	1,013	750	(0.9)	6,521	45,804
71611000	Misc Nonutility Revenue	0	(3,621)	0	0	0	0	0	0	0	0	0.0	0	(3,621)
71621000	Misc Nonutility Expense	(7,778)	(17,493)	25,271	0	0	0	0	0	0	0	0.0	0	0
71712000	Gains/Losses Other Non-Operating	9	10	9	11	14	6,945	(644)	5,712	5,637	(1,205)	(17,623.3)	5,100	3,973
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	(9,612)	(26,617)	27,410	(4,189)	5,329	5,495	7,502	11,215	6,650	(4,407)	(38,122.3)	5,313	(14,033)
[-] AW01140	Other income	(9,612)	(26,617)	27,410	(4,189)	5,329	5,495	7,502	11,215	6,650	(4,407)	(38,122.3)	5,313	(14,033)
75840000	Lobbying Expenses	481	481	481	481	481	481	481	(115)	407	407	406.6	407	4,879
75841000	Political Contributiions	0	0	0	0	0	0	0	0	0	20,000	0.0	0	20,000
[-] AW01145	Other miscellaneous deductions	481	481	481	481	481	481	481	(115)	407	20,407	406.6	407	24,879
[-] AW01143	Other deductions	481	481	481	481	481	481	481	(115)	407	20,407	406.6	407	24,879
[-] AW01120	Other, net	(9,131)	(26,136)	27,891	(3,707)	5,810	5,976	7,983	11,100	7,056	16,000	(37,715.7)	5,719	10,846
[-] AW01110	Other Income (Expenses)	281,235	260,225	284,366	285,189	308,074	296,218	286,601	296,535	194,611	195,761	136,585.8	190,610	3,016,011
[-] AW01182	Income (loss) before income taxes	(1,072,951)	(879,498)	(1,036,442)	(555,149)	(1,407,960)	(907,493)	(1,527,112)	(1,532,883)	(930,272)	(904,599)	(882,026.7)	(85,319)	(11,721,705)
69011000	FIT - Current	92,497	260,350	115,683	184,063	241,591	(167,565)	233,926	100,003	433,079	353,170	210,860.0	(129,993)	1,927,664
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(324,948)	(324,948)
[-] AW01150	Current federal income taxes - operating	92,497	260,350	115,683	184,063	241,591	(167,565)	233,926	100,003	433,079	353,170	210,860.0	(454,941)	1,602,716
69021000	SIT - Current	33,948	72,320	35,458	75,843	92,186	(70,022)	105,503	33,336	162,038	104,039	(4,845.0)	45,098	684,902
69022000	SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(191,085)	(191,085)
[-] AW01151	Current state income taxes - operating	33,948	72,320	35,458	75,843	92,186	(70,022)	105,503	33,336	162,038	104,039	(4,845.0)	(145,987)	493,817
[-] AW01146	Current income taxes - operating	126,445	332,670	151,141	259,906	333,777	(237,587)	339,429	133,339	595,117	457,209	206,015.0	(600,928)	2,096,533
69031000	FIT - Other Income & Deductions Current Year	794	2,347	(2,029)	559	(876)	(887)	(1,041)	(1,451)	(1,832)	(2,632)	6,203.0	(2,234)	(3,079)
[-] AW01152	Current federal income taxes - non-operating	794	2,347	(2,029)	559	(876)	(887)	(1,041)	(1,451)	(1,832)	(2,632)	6,203.0	(2,234)	(3,079)
69041000	SIT - Other Income & Deductions Current Year	291	541	(460)	187	(293)	(298)	(358)	(499)	(661)	(924)	2,178.0	(653)	(949)
[-] AW01153	Current state income taxes - non-operating	291	541	(460)	187	(293)	(298)	(358)	(499)	(661)	(924)	2,178.0	(653)	(949)
[-] AW01147	Current income taxes - non-operating	1,085	2,888	(2,489)	746	(1,169)	(1,185)	(1,399)	(1,950)	(2,493)	(3,556)	8,381.0	(2,887)	(4,028)
[-] AW01121	Current income taxes	127,530	335,558	148,652	260,652	332,608	(238,772)	338,030	131,389	592,624	453,653	214,396.0	(603,815)	2,092,505
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	190,129	190,129
69063000	Deferred FIT - Reg Asset/Liability	3,412	3,412	2,453	3,412	3,412	2,453	3,412	3,412	2,453	3,412	3,412.3	2,453	37,112
69065000	Deferred FIT - Other	117,614	(92,146)	95,562	(72,002)	39,730	339,872	66,748	201,023	(236,086)	(167,938)	(43,614.0)	267,910	516,673
[-] AW01148	Deferred federal income tax expense	121,026	(88,734)	98,015	(68,590)	43,142	342,325	70,160	204,435	(233,633)	(164,526)	(40,201.7)	460,492	743,914
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	82,003	82,003
69073000	Deferred SIT - Reg Asset/Liability	1,339	1,339	(8,760)	1,339	1,339	(8,760)	1,339	1,339	(8,760)	1,339	1,338.8	(8,760)	(24,331)
69073500	Deferred SIT - Other	34,186	(10,813)	38,376	(37,779)	3,361	135,990	(2,915)	69,374	(94,743)	(41,094)	61,579.0	(51,100)	104,422
[-] AW01149	Deferred state income tax expense	35,525	(9,474)	29,616	(36,440)	4,700	127,230	(1,576)	70,713	(103,503)	(39,755)	62,917.8	22,143	162,094
[-] AW01122	Deferred taxes	156,551	(98,208)	127,631	(105,030)	47,842	469,555	68,584	275,148	(337,136)	(204,281)	22,716.1	482,635	906,008
69522000	Investment Tax Credits Restored - 3%	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258.0)	(258)	(3,096)
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	(397)	(4,764)
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	(5,709)	(68,508)
[-] AW01123	Amortization of investment tax credits	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364.0)	(6,364)	(76,368)
[-] AW01109	Provision for income taxes	277,717	230,986	269,919	149,258	374,086	224,419	400,250	400,173	249,124	243,008	230,748.1	(127,544)	2,922,145
[-] AW01181	Net income (loss)	(795,234)	(648,512)	(766,523)	(405,891)	(1,033,874)	(683,074)	(1,126,862)	(1,132,710)	(681,148)	(661,591)	(651,278.6)	(212,863)	(8,799,560)
[-] AW01180	Net Income Available to common stockholders	(795,234)	(648,512)	(766,523)	(405,891)	(1,033,874)	(683,074)	(1,126,862)	(1,132,710)	(681,148)	(661,591)	(651,278.6)	(212,863)	(8,799,560)
86021500	Dividend Declared Common Stock Intercompany	0	0	1,375,423	0	0	1,375,423	0	0	1,925,593	0	0.0	2,200,677	6,877,117
[-] AW01125	Common Dividends	0	0	1,375,423	0	0	1,375,423	0	0	1,925,593	0	0.0	2,200,677	6,877,117
[-] AW0194	PROFIT & LOSS STATEMENT	(795,234)	(648,512)	608,901	(405,891)	(1,033,874)	692,350	(1,126,862)	(1,132,710)	1,244,445	(661,591)	(651,278.6)	1,987,815	(1,922,443)
Result		**(795,234)**	**(648,512)**	**608,901**	**(405,891)**	**(1,033,874)**	**692,350**	**(1,126,862)**	**(1,132,710)**	**1,244,445**	**(661,591)**	**(651,278.6)**	**1,987,815**	**(1,922,443)**

Tennessee American Water Company
2017 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,674,361)	($1,440,850)	($1,709,377)	($1,395,766)	($1,786,031)	($1,831,884)	($1,744,324)	($1,972,466)	($1,837,562)	($1,793,355)	($1,588,232)	($1,580,210)	($20,354,418)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40111200	Residential Sales Billed DSIC	(181,624)	(149,688)	(188,378)	(191,019)	(248,882)	(255,667)	(243,308)	(275,402)	(270,956)	(266,631)	(235,811)	(168,951)	(2,676,316)
40112000	Residential Sales Unbilled	106,185	63,679	112,143	(214,039)	55,807	(66,061)	(103,571)	24,160	128,911	(42,544)	(70,652)	166,159	160,178
[-] AW01100	Water revenues - residential	(1,749,800)	(1,526,859)	(1,785,612)	(1,800,823)	(1,979,107)	(2,153,613)	(2,091,202)	(2,223,707)	(1,979,606)	(2,102,530)	(1,894,695)	(1,583,003)	(22,870,557)
40121000	Commercial Sales Billed	(1,228,126)	(1,094,684)	(1,305,798)	(1,073,493)	(1,365,226)	(1,360,081)	(1,263,494)	(1,471,687)	(1,359,519)	(1,341,013)	(1,215,198)	(1,206,706)	(15,285,026)
40121100	Commercial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40121200	Commercial Sales Billed DSIC	(133,647)	(113,610)	(141,915)	(147,966)	(188,871)	(189,657)	(176,291)	(205,424)	(201,137)	(199,298)	(180,279)	(129,984)	(2,008,079)
40122000	Commercial Sales Unbilled	84,550	(22,507)	110,351	(193,909)	92,431	(16,756)	(86,214)	25,543	68,407	(22,083)	(44,750)	14,499	9,563
[-] AW01101	Water revenues - commercial	(1,277,224)	(1,230,801)	(1,337,362)	(1,415,368)	(1,461,666)	(1,566,494)	(1,526,000)	(1,651,567)	(1,492,249)	(1,562,394)	(1,440,227)	(1,322,191)	(17,283,542)
40131000	Industrial Sales Billed	(344,760)	(289,713)	(336,540)	(259,074)	(358,993)	(351,020)	(298,802)	(377,527)	(302,021)	(342,183)	(287,172)	(306,259)	(3,854,063)
40131100	Industrial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40131200	Industrial Sales Billed DSIC	(37,846)	(30,134)	(36,256)	(34,777)	(49,146)	(48,967)	(41,681)	(52,662)	(44,131)	(50,832)	(42,674)	(33,659)	(502,767)
40132000	Industiral Sales Unbilled	90,617	(58,505)	90,324	(128,837)	(7,112)	83,293	(84,133)	13,641	(68,175)	139,968	(113,285)	(25,601)	(67,806)
[-] AW01102	Water revenues - industrial	(291,989)	(378,352)	(282,473)	(422,687)	(415,251)	(316,694)	(424,616)	(416,549)	(414,327)	(253,047)	(443,132)	(365,520)	(4,424,636)
40145000	Private Fire Billed	(197,668)	(199,457)	(197,951)	(200,492)	(200,980)	(201,449)	(200,127)	(199,192)	(201,568)	(195,961)	(200,781)	(200,213)	(2,395,839)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40145200	Private Fire Billed DSIC	(6,051)	359	104	(6,339)	240	71	(6,412)	443	285	(5,784)	(295,887)	805	(318,165)
40146000	Private Fire Unbilled	(455)	(1,724)	(4,829)	6,667	(1,987)	(2,043)	5,102	(1,672)	(1,550)	1,762	(1,220)	(3,636)	(5,586)
[-] AW01104	Water revenues - private fire	(204,174)	(200,822)	(202,677)	(200,164)	(202,727)	(203,420)	(201,437)	(200,421)	(202,833)	(199,983)	(497,888)	(203,043)	(2,719,590)
40151000	Public Authority Billed	(252,955)	(232,310)	(282,290)	(210,789)	(313,326)	(306,986)	(266,071)	(336,257)	(293,825)	(338,210)	(242,393)	(253,138)	(3,328,550)
40151100	Public Authority Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40151200	Public Authority Billed DSIC	(27,460)	(24,125)	(30,910)	(28,813)	(43,733)	(42,840)	(37,117)	(47,026)	(43,485)	(50,256)	(36,011)	(26,717)	(438,495)
40152000	Public Authority Unbilled	58,401	(34,679)	45,237	(65,450)	17,208	16,922	(51,433)	34,158	(4,706)	(10,105)	10,058	2,413	18,025
[-] AW01105	Water revenues - public authority	(222,015)	(291,114)	(267,963)	(305,052)	(339,851)	(332,904)	(354,622)	(349,125)	(342,016)	(398,571)	(268,346)	(277,443)	(3,749,020)
40161000	Sales for Resale Billed	(111,823)	(85,989)	(64,922)	(81,370)	(90,263)	(63,995)	(72,916)	(83,543)	(137,745)	(101,001)	(74,824)	(67,105)	(1,035,495)
40161100	Sales for Resale Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40161200	Sales for Resale Billed DSIC	(12,216)	(8,926)	(7,166)	(11,327)	(12,592)	(8,927)	(10,172)	(11,654)	(20,087)	(15,005)	(11,116)	(6,228)	(135,415)
40162000	Sales for Resale Unbilled	2,028	25,559	16,648	(14,426)	(16,639)	27,378	2,178	(60,526)	42,295	(16,576)	28,702	11,993	48,613
[-] AW01106	Water revenues - sales for resale	(122,010)	(69,355)	(55,440)	(107,122)	(119,494)	(45,544)	(80,910)	(155,723)	(115,537)	(132,582)	(57,238)	(61,341)	(1,122,297)
40171000	Misc Sales Billed	(1,185)	(1,337)	(1,323)	2,069	(1,546)	(756)	(1,279)	(1,113)	(1,809)	(743)	(827)	(909)	(10,760)
40171100	Misc Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40172000	Misc Sales Unbilled	200	(26)	265	0	(253)	253	(5,633)	3,533	(9,973)	12,072	0	0	439
40180100	Other Water Revenue - Temp Service	0	(570)	0	0	0	0	0	0	0	0	0	0	(570)
[-] AW01107	Water revenues - other	(985)	(1,933)	(1,058)	2,069	(1,800)	(502)	(6,912)	2,420	(11,782)	11,329	(827)	(909)	(10,891)
[-] AW0196	Water revenues	(3,868,196)	(3,699,236)	(3,932,584)	(4,249,148)	(4,519,895)	(4,619,172)	(4,685,698)	(4,994,673)	(4,558,350)	(4,637,778)	(4,602,353)	(3,813,450)	(52,180,533)
40211000	Domestic WW Service Billed	0	0	0	0	0	0	0	0	365	(365)	0	0	0
[-] AW0197	Sewer revenues	0	0	0	0	0	0	0	0	365	(365)	0	0	0
40310100	Other Revenue - Late Payment Charge	(43,413)	(27,567)	(32,764)	(24,338)	(31,870)	(33,999)	(38,108)	(42,053)	(30,947)	(42,012)	(20,087)	(33,647)	(400,804)
40310200	Other Revenue - Rent	(13,972)	(13,972)	(13,972)	(16,972)	(14,472)	(13,972)	(19,472)	(15,372)	(16,352)	(15,372)	(15,852)	(16,091)	(185,846)
40310400	Other Revenue - NSF Check Charge	(2,820)	(2,380)	(2,780)	(2,000)	(2,340)	(2,560)	(3,020)	(3,700)	(2,820)	(3,440)	(3,160)	(3,040)	(34,060)
40310500	Other Revenue - Application/Initiation Fee	(20,133)	(20,024)	(27,081)	(24,450)	(28,015)	(29,410)	(23,575)	(27,410)	(20,750)	(21,066)	(20,550)	(17,800)	(280,264)
40310600	Other Revenue - Usage Data	(1,460)	(1,389)	(1,420)	(1,462)	(1,458)	(1,412)	(1,422)	(1,441)	(1,493)	(1,284)	(554)	(1,312)	(16,108)
40310700	Other Revenue - Reconnection Fee	(16,364)	(14,550)	(18,210)	(13,605)	(14,325)	(19,155)	(17,295)	(12,990)	(13,755)	(26,010)	(20,126)	(9,780)	(196,165)
40310800	Other Revenue - Frozen Meter	0	0	0	0	0	0	0	0	0	0	0	0	0
40319900	Other Revenue - Misc Service	(136)	(50)	(150)	(96)	(25)	(25)	0	(660)	(482)	340	(84)	(134)	(1,501)
[-] AW0198	Other revenues	(98,297)	(79,932)	(96,378)	(82,923)	(92,505)	(100,534)	(102,893)	(103,626)	(86,598)	(108,844)	(80,413)	(81,804)	(1,114,747)
[-] AW0195	Operating revenues	(3,966,493)	(3,779,168)	(4,028,962)	(4,332,071)	(4,612,400)	(4,719,706)	(4,788,591)	(5,098,298)	(4,644,584)	(4,746,986)	(4,682,766)	(3,895,254)	(53,295,280)
51010000	Purchased Water	4,109	3,066	2,038	1,793	2,543	1,186	5,063	5,168	0	5,768	713	1,851	33,298
[-] AW01155	Purchased water	4,109	3,066	2,038	1,793	2,543	1,186	5,063	5,168	0	5,768	713	1,851	33,298
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	508	294	326	310	312	338	354	438	745	(56)	362	298	4,231
51510012	Purchased Power - Pumping	197,025	172,525	181,910	162,023	164,059	224,422	191,416	218,389	204,821	163,765	173,605	187,112	2,241,072
51510013	Purchased Power - Water Treatment	11,123	8,975	8,114	8,204	6,850	8,198	6,236	7,624	6,352	6,453	9,179	10,060	97,366
51510014	Purchased Power - Transmission & Distribution	2,052	1,924	1,839	1,826	897	2,503	1,900	1,892	2,140	1,675	1,744	2,009	22,401
51510016	Purchased Power - Admin & General	127	99	114,691	89	109	41,376	110	114	200,094	89	144	217,703	574,745
51520000	Fuel for Power Production	0	0	336	0	0	0	0	0	0	0	(298)	(424)	(386)
[-] AW01154	Fuel and power	210,836	183,817	307,216	172,451	172,227	276,837	200,016	228,458	414,152	171,925	184,735	416,759	2,939,429
51800000	Chemicals	66,400	47,600	65,379	74,654	70,950	69,330	5,073	170,689	106,866	65,198	67,442	68,384	877,965
[-] AW01156	Chemicals	66,400	47,600	65,379	74,654	70,950	69,330	5,073	170,689	106,866	65,198	67,442	68,384	877,965
51110000	Waste Disposal	18,278	21,090	24,309	9,450	26,056	32,890	19,148	62,789	21,781	6,674	19,075	48,214	309,753
[-] AW01157	Waste disposal	18,278	21,090	24,309	9,450	26,056	32,890	19,148	62,789	21,781	6,674	19,075	48,214	309,753
[-] AW01126	Production costs	299,623	255,573	398,942	258,347	271,775	380,244	229,300	467,104	542,799	249,565	271,965	535,208	4,160,445
50100000	Labor Natural Account	228,443	156,100	259,728	199,504	202,502	231,705	229,972	209,081	310,837	191,197	190,634	295,169	2,704,873
50100001	Labor Expense Accrual	43,773	(17,955)	(59,771)	4,873	27,174	50,273	2,192	14,023	(92,540)	21,933	32,210	(12,757)	13,427
50101200	Labor Oper Pumping	75,796	107,599	78,108	82,316	99,767	96,795	97,064	113,571	88,889	106,232	102,620	83,756	1,132,513
50101300	Labor Oper Water Treatment	15,128	12,557	13,907	14,822	16,785	16,359	14,759	15,765	15,311	13,927	15,504	14,851	179,674
50101400	Labor Oper Transmission & Distribution	1,192	2,605	5,598	(283)	1,691	(0)	145	(76)	705	1,078	895	1,291	14,840
50101405	Labor Oper Trans & Distr - Super & Eng	(446)	0	0	0	0	0	1,036	1,783	634	352	705	0	4,063
50101420	Labor Oper Trans & Distr - Meter	31,054	34,857	39,203	27,199	36,834	35,447	32,553	38,891	43,594	27,713	40,724	27,633	415,702

Tennessee American Water Company
2017 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50101510	Labor Oper Customer Acctg - Meter Read	29,920	41,814	38,386	32,689	39,911	49,761	32,151	46,451	34,596	38,737	41,494	43,045	468,956
50101600	Labor Oper Admin & General	71,212	89,609	103,691	78,724	97,085	88,057	80,569	97,300	69,599	74,359	87,185	25,493	962,882
50101601	Labor Oper Adm & Gen - Director & Officer	0	0	0	0	0	1,347	(673)	0	0	0	0	0	673
50102200	Labor Maint Pumping	(81)	510	722	(311)	714	17	1,028	(199)	98	0	196	98	2,792
50102300	Labor Maint Water Treatment	0	0	188	270	1,276	(828)	0	623	373	100	(67)	1,394	3,329
50102400	Labor Maint Transmission & Distribution	9,229	7,879	7,901	6,918	8,808	5,352	9,919	6,621	6,646	6,112	6,926	6,674	88,984
50102420	Labor Maint Transmssn & Distr - Mains	10,510	17,496	8,052	12,981	13,585	(833)	4,452	11,758	3,319	3,287	9,164	9,434	103,204
50102430	Labor Maint Transmssn & Distr - Service	5,844	13,612	15,314	12,078	13,302	676	5,522	15,547	12,123	9,860	9,241	12,013	125,130
50102440	Labor Maint Transmssn & Distr - Hydrants	4,977	10,043	9,819	20,721	14,884	3,844	9,197	22,311	12,492	32,260	16,437	16,829	173,813
50109900	Labor Capitalized Credits	(146,361)	(129,337)	(154,632)	(148,685)	(180,535)	(226,242)	(152,226)	(189,933)	(150,071)	(167,608)	(185,555)	(198,138)	(2,029,322)
50110000	Labor Non-scheduled Overtime - Natural Account	22,039	24,422	20,077	9,343	6,363	25,473	8,525	6,669	24,021	17,885	29,274	20,763	214,856
50111200	Labor Oper Non-scheduled Overtime- P	4,439	4,229	3,802	2,070	2,600	4,057	2,531	6,978	8,388	1,793	2,656	3,245	46,787
50111300	Labor Oper Non-scheduled Overtime- WT	1,276	894	262	414	1,202	331	144	1,405	2,150	125	618	478	9,298
50111400	Labor Oper Non-scheduled Overtime- TD	0	0	0	0	0	0	0	0	0	0	0	93	93
50111420	Labor Oper Non-scheduled Overtime- TD Meter	514	544	1,106	623	665	921	929	1,184	2,089	760	175	1,481	10,990
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	782	1,331	1,262	(173)	761	868	467	119	1,775	190	244	3,076	10,703
50111600	Labor Oper Non-scheduled Overtime- AG	5,478	2,854	3,934	(573)	1,221	2,040	3,598	3,322	2,330	4,050	2,888	1,531	32,674
50112200	Labor Maint Non-scheduled Overtime- P	0	0	165	125	21	18	37	0	230	0	0	37	633
50112300	Labor Maint Non-scheduled Overtime- WT	0	0	467	198	358	0	0	0	0	573	37	260	1,894
50112400	Labor Maint Non-scheduled Overtime- TD	375	389	1,020	181	258	420	184	455	1,399	405	436	792	6,315
50112420	Labor Maint Non-scheduled Overtime- TD Mains	1,103	1,749	702	1,594	267	792	0	519	397	0	0	382	7,506
50112430	Labor Maint Non-scheduled Overtime- TD Service	0	99	68	842	0	0	0	0	0	0	0	0	1,008
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	20	0	0	0	0	0	10	0	0	0	0	0	30
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(17,796)	(24,211)	(19,023)	(7,940)	(6,363)	(24,302)	(7,205)	(6,639)	(22,496)	(17,885)	(28,213)	(18,134)	(200,208)
50120000	Labor Overtime - Natural Account	5,297	7,719	9,551	5,706	6,190	9,654	5,547	9,045	14,490	15,296	18,424	13,246	120,166
50121200	Labor Oper Scheduled Overtime-P	1,467	1,772	2,814	1,465	1,773	1,493	1,875	1,866	2,987	1,493	1,866	1,508	22,379
50121300	Labor Oper Scheduled Overtime-WT	3,231	0	0	1,150	0	998	1,125	0	1,180	0	0	2,223	9,906
50121420	Labor Oper Scheduled Overtime-TD Meter	366	224	668	80	310	1,427	571	1,384	945	248	215	788	7,224
50121510	Labor Oper Scheduled Overtime-CA Merer Read	0	0	1,250	919	1,652	477	965	286	3,366	400	248	4,714	14,276
50121600	Labor Oper Scheduled Overtime-AG	414	0	365	(414)	0	224	0	2,317	626	0	432	2,694	6,659
50122300	Labor Maint Scheduled Overtime-WT	0	0	0	30	0	0	0	0	0	0	0	0	30
50122400	Labor Maint Scheduled Overtime-TD	30	0	0	0	0	0	0	0	0	0	0	0	30
50122420	Labor Maint Scheduled Overtime-TD Mains	0	0	715	0	0	0	0	140	0	0	0	169	1,024
50129900	Labor Scheduled Overtime- Capitalized Credits	(1,505)	(7,719)	(9,551)	(4,369)	(6,190)	(8,063)	(4,302)	(9,045)	(12,594)	(15,296)	(18,424)	(9,367)	(106,425)
50171000	Annual Performance Plan	22,119	22,119	31,655	23,013	23,013	23,103	23,028	23,028	9,669	21,544	21,916	125,152	369,360
50171100	Annual Performance Plan Cap Credits	0	0	0	0	(14,199)	(8,775)	(3,471)	(4,330)	(3,422)	(3,821)	(4,231)	(4,518)	(46,767)
50171600	Compensation Exp - Options	0	0	1,474	0	0	1,565	0	0	1,674	0	0	1,764	6,477
50171800	Compensation Expense - RSU/PSU	0	0	6,597	0	0	10,404	0	0	11,545	0	0	14,256	42,803
50185000	Severance	0	0	0	0	0	0	0	0	0	0	0	12,201	12,201
[-] AW01158	Salaries and wages	429,837	383,802	425,594	378,098	413,684	394,854	402,218	442,220	407,356	387,299	396,872	505,621	4,967,456
50610000	Pension Expense	36,348	36,348	36,348	36,348	36,348	36,348	36,348	36,348	36,348	36,348	36,348	36,606	436,438
50610100	Pension Capitalized Credits	(10,708)	(10,030)	(11,823)	(10,218)	(12,414)	(16,358)	(10,385)	(13,077)	(11,794)	(12,774)	(14,853)	(14,278)	(148,713)
[-] AW01159	Pension expense	25,640	26,318	24,525	26,130	23,935	19,990	25,963	23,271	24,555	23,574	21,495	22,328	287,725
50510000	OPEB Expense	13,368	17,979	5,189	18,647	12,725	7,212	19,049	13,130	7,586	19,049	14,727	6,637	155,299
50510100	OPEB Capitalized Credits	(16,071)	4,551	(6,583)	(5,689)	(6,312)	(9,708)	(5,782)	(7,281)	(6,567)	(7,112)	(8,270)	(7,950)	(82,775)
50550000	Group Insurance Expense	90,309	120,134	121,850	110,073	129,025	161,046	95,423	129,911	117,656	120,750	120,105	115,390	1,431,672
50550100	Group Insurance Capitalized Credits	(26,212)	(58,514)	(26,232)	(38,488)	(43,240)	(66,632)	(30,575)	(46,334)	(39,354)	(42,414)	(46,835)	(37,426)	(502,254)
50560000	Health Savings Account Expense	3,000	0	0	0	(600)	600	0	0	0	0	0	0	3,000
[-] AW01160	Group insurance expense	64,394	84,150	94,225	84,543	91,599	92,518	78,115	89,427	79,322	90,272	79,727	76,651	1,004,942
50421000	401k Expense	14,451	12,836	22,387	13,460	16,137	16,205	16,373	17,424	15,183	15,703	15,889	15,596	191,645
50421100	401k Expense Cap Credits	(4,012)	(3,934)	(7,706)	(3,651)	(5,467)	(6,518)	(5,773)	(6,135)	(4,736)	(5,523)	(5,993)	(5,107)	(64,556)
50422000	Defined Contribution Expense	22,643	20,399	23,350	21,473	24,243	23,997	23,181	25,201	22,243	22,983	23,241	19,274	272,227
50422100	Defined Contribution Plan Exp Cap Credits	(6,225)	(5,446)	(7,497)	(6,710)	(7,808)	(9,305)	(7,235)	(8,367)	(7,177)	(8,211)	(8,633)	(7,076)	(89,689)
50423000	Employee Stock Purchase Plan Expense	0	994	0	0	1,275	0	0	1,266	0	0	1,501	461	5,497
50424000	DCP Restoration Expense	223	223	230	230	1,602	230	230	230	230	243	230	230	4,130
50426000	Retiree Medical Expense	1,692	1,600	1,950	1,607	1,915	2,229	1,776	1,956	(107)	1,818	1,862	1,206	19,503
50426100	Retiree Medical Expense Cap Credits	(441)	(357)	(433)	(436)	(500)	(678)	(484)	(502)	(506)	(507)	(588)	(391)	(5,821)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	60	0	0	0	0	0	0	0	0	0	0	0	60
50450014	Other Welfare - Transm & Distrib	0	0	0	0	170	0	0	0	0	0	0	0	170
50450016	Other Welfare - Admin & General	2,547	(8,671)	1,346	1,425	1,549	1,061	1,999	1,050	1,272	1,517	1,050	1,064	7,209
50451000	Employee Awards	360	713	2,391	353	286	0	267	1,583	(1,451)	870	835	329	6,536
50452000	Employee Physical Exams	549	559	68	352	109	178	85	724	366	165	366	194	3,715
50454000	Safety Incentive Awards	0	0	0	0	0	0	624	0	0	0	0	0	624
50456000	Tuition Aid	4,615	3,512	0	0	0	0	0	0	0	0	0	0	8,127
50457000	Training	2,844	4,709	2,276	(30)	2,211	779	9,649	18,083	799	16,534	11,300	1,628	70,783
50458000	Referral Bonus	0	0	0	250	0	0	0	0	0	0	0	1,485	1,735
[-] AW01161	Other benefits	39,308	27,137	38,362	28,323	35,722	28,177	40,691	52,514	26,117	45,592	41,059	28,891	431,895
[-] AW01127	Employee-related costs	559,180	521,408	582,706	517,094	564,940	535,539	546,987	607,433	537,349	546,738	539,153	633,491	6,692,017
53401000	AWWSC Services - Labor OPEX	259,130	202,098	269,407	185,027	236,686	362,026	224,296	242,959	303,253	239,475	237,903	362,480	3,124,741

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53401100	AWWSC Services - Pension OPEX	25,488	25,023	26,674	16,575	22,522	26,596	20,136	21,941	21,126	22,066	21,091	22,605	271,842
53401200	AWWSC Services - Group Insurance OPEX	24,332	34,695	36,518	24,521	33,112	45,171	25,357	31,557	30,878	33,104	31,802	33,414	384,461
53401300	AWWSC Services - Other Benefits OPEX	15,359	12,065	22,749	17,835	20,050	22,783	8,442	9,167	20,169	31,332	17,134	17,164	214,248
53401400	AWWSC Services - Contracted Services OPEX	25,799	34,710	47,333	28,427	54,150	39,681	38,819	51,536	32,087	54,767	37,701	73,774	518,784
53401500	AWWSC Services - Office Supplies OPEX	8,762	8,833	20,733	16,696	20,085	16,636	19,111	15,775	31,484	12,287	8,859	11,805	191,065
53401700	AWWSC Services - Rents OPEX	19,330	16,107	16,940	12,614	13,551	19,408	17,343	15,579	16,509	18,298	14,209	20,604	200,491
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	95,395	(68,144)	13,860	12,427	14,467	13,313	11,424	12,530	12,786	13,826	14,255	15,529	161,669
53402100	AWWSC Services - Other O&M Expense OPEX	35,332	18,972	35,624	16,675	27,639	24,789	20,226	39,877	25,547	49,908	37,916	28,530	361,036
53402200	AWWSC Services - Depr & Amort OPEX	48,158	48,146	45,045	45,045	44,479	39,849	39,843	65,716	43,646	43,607	43,442	45,945	552,921
53402300	AWWSC Services - General Taxes OPEX	29,637	33,974	25,831	14,118	17,534	20,882	24,274	17,397	15,888	16,142	15,306	18,338	249,321
53402400	AWWSC Services - Net Interest OPEX	3,082	2,872	3,147	3,647	3,422	3,503	3,311	2,206	3,169	2,054	2,092	1,724	34,228
53402500	AWWSC Services - Other Inc & Ded OPEX	1,833	2,567	3,324	640	2,341	1,672	1,462	3,345	805	4,334	3,303	3,654	29,281
53402600	AWWSC Services - Income Taxes OPEX	586	562	(33,592)	(100,629)	134,236	585	583	583	(542)	616	580	(164,824)	(161,258)
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482500	AWWSC Services - Other Inc & Ded CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	592,222	372,478	533,595	293,620	644,272	636,892	454,626	530,168	556,806	541,819	485,591	490,742	6,132,831
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110013	Contract Svc-Eng - Water Treatment	0	9,497	0	0	0	0	0	0	0	0	0	1,336	10,833
53110016	Contract Svc-Eng - Admin & General	(380)	0	34,561	22,883	(22,883)	20,742	21,529	(75,551)	21,595	(4,151)	2,556	(20,000)	902
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	0	872	2,539	1,089	321	4,120	0	342	162	379	176	298	10,297
53150013	Contract Svc-Other - Water Treatment	543	543	1,019	470	453	951	348	163	143	453	80	216	5,381
53150014	Contract Svc-Other - Transmission & Distribution	3,481	2,680	3,772	2,680	2,881	3,014	5,119	2,866	3,325	4,452	3,027	3,734	41,029
53150015	Contract Svc-Other - Customer Accounting	0	0	0	0	608	0	1,168	2,087	0	0	0	2,602	6,465
53150016	Contract Svc-Other - Admin & General	13,001	15,142	15,918	10,205	12,409	10,047	4,689	27,525	5,834	6,011	6,800	5,467	133,047
53151000	Contract Svc-Temp Empl - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53151016	Contract Svc-Temp Empl - Admin & General	2,099	2,180	2,916	2,103	2,216	1,551	0	0	55	0	0	0	13,120
53152000	Contract Svc-Lab Testing - Water Treatment	653	999	720	426	1,038	1,469	1,896	195	919	684	673	590	10,262
53154000	Contract Services - Audit Fees	4,478	4,742	4,636	6,338	5,724	4,279	4,323	4,153	5,692	4,407	4,691	4,407	57,870
53155000	Contract Services - Legal	17,924	45,859	63,762	27,956	23,323	11,666	11,722	32,130	1,998	49,218	(1,664)	26,800	310,693
[-] AW01162	Contracted services	41,800	82,513	129,844	74,149	26,091	57,837	50,793	(6,091)	39,723	61,452	16,338	25,450	599,899
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	1,478	1,272	1,232	1,384	1,355	1,768	1,890	2,034	1,394	1,322	1,492	1,061	17,680
52532014	Electricity - Transmission & Distribution	828	720	765	799	1,097	829	1,924	2,354	1,334	1,063	743	703	13,157
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	3,450	0	0	0	53	0	0	0	0	0	0	0	3,503
52546013	Grounds Keeping - Water Treatment	0	0	1,370	2,745	4,728	6,622	5,809	7,052	4,112	4,486	2,168	1,329	40,420
52546014	Grounds Keeping - Transmission & Distribution	0	0	0	284	276	344	260	195	284	213	344	69	2,269
52546016	Grounds Keeping - Admin & General	0	0	311	1,245	1,362	1,298	1,140	855	1,245	934	1,298	260	9,950
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548013	Heating Oil/Gas - Water Treatment	574	404	240	187	42	99	107	88	147	82	171	510	2,650
52548014	Heating Oil/Gas - Transmission & Distribution	1,233	696	423	355	(105)	(450)	68	87	88	97	311	753	3,556
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550013	Janitorial - Water Treatment	0	0	4	0	0	0	0	9	0	0	0	0	13
52550016	Janitorial - Admin & General	4,493	0	3,891	3,825	3,853	3,825	3,991	3,908	3,825	6,625	3,068	5,868	47,171
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,245	2,582	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	2,413	28,961
52571014	Security Service - Transmission & Distribution	0	0	0	0	0	0	0	299	0	0	182	0	481
52571016	Security Service - Admin & General	399	205	205	205	238	205	252	0	217	217	217	217	2,575
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	0	647	444	0	887	444	400	884	687	0	1,099	66	5,558
52578013	Trash Removal - Water Treatment	0	3,095	0	0	583	0	0	0	0	0	0	0	3,677
52578014	Trash Removal - Transmission & Distribution	455	733	1,057	524	461	557	632	558	0	(632)	0	0	4,344
52578016	Trash Removal - Admin & General	1,158	359	895	612	1,012	562	559	1,250	82	0	90	0	6,577
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52583013	Water & WW - Water Treatment	0	0	669	244	(422)	68	37	(298)	295	(74)	194	(2)	712
52583014	Water & WW - Transmission & Distribution	202	120	0	480	253	(8)	92	112	(375)	244	125	25	1,270
52583016	Water & WW - Admin & General	741	472	1,034	1,065	296	85	389	690	133	374	269	573	6,121
[-] AW01187	Building Maintenance and Services	17,255	11,304	14,953	16,367	18,380	18,661	19,963	22,490	15,882	17,365	14,184	13,844	200,646
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0

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52574013	Telephone - Water Treatment	914	880	972	874	915	926	930	911	901	931	900	926	10,981
52574014	Telephone - Transmission & Distribution	758	724	830	717	836	793	819	796	782	716	670	713	9,154
52574016	Telephone - Admin & General	2,720	3,043	3,156	3,156	3,323	4,514	3,329	3,172	3,145	3,546	2,798	2,541	38,442
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	685	627	793	638	801	719	(119)	978	887	(217)	1,143	100	7,035
52574113	Cell Phone - Water Treatment	223	207	274	211	235	61	434	219	228	324	206	346	2,968
52574114	Cell Phone - Transmission & Distribution	88	88	97	88	97	88	88	88	176	88	88	88	1,161
52574115	Cell Phone - Customer Accounting	1,117	1,471	563	1,642	956	1,151	604	792	1,493	1,353	1,491	1,057	13,691
52574116	Cell Phone - Admin & General	942	3,956	1,184	5,225	3,745	1,068	5,008	3,252	3,218	3,588	4,223	495	35,906
52574200	Data Lines - Admin & General	147	146	149	147	148	147	153	146	17	71	74	60	1,407
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,810	3,198	986	2,501	2,174	2,740	1,471	1,941	1,778	1,976	1,758	102	22,433
52574315	Wireless - Service First - Customer Accounting	354	418	373	253	222	536	373	375	364	366	363	351	4,347
[-] AW01188	Telecommunication expenses	9,758	14,759	9,377	15,452	13,455	12,741	13,089	12,668	12,991	12,742	13,715	6,779	147,526
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	63	13	14	40	15	21	10	31	0	11	130	26	374
52562513	Overnight Shipping - Water Treatment	1,162	(380)	236	641	962	994	602	417	364	268	(251)	244	5,259
52562514	Overnight Shipping - Transmission & Distribution	0	0	0	0	0	0	0	0	11	0	53	2	66
52562516	Overnight Shipping - Admin & General	291	349	93	123	199	43	72	51	187	66	8	11	1,493
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	489	240	233	469	122	205	278	267	221	274	105	219	3,123
52566700	Printing	254	3,594	282	0	113	2,856	481	3	194	0	418	102	8,295
[-] AW01189	Postage, printing and stationary	2,259	3,817	857	1,272	1,411	4,119	1,444	769	977	617	463	604	18,610
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	0	0	2,832	139	0	2,817	0	139	3,028	139	0	2,708	11,803
52512500	Books & Publications	390	0	0	0	0	293	0	0	0	205	247	0	1,135
52526100	Credit Line Fees Interco	6,382	2,727	4,716	5,371	4,851	6,251	5,648	4,378	7,203	5,001	4,340	7,826	64,692
52542000	Forms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562011	Office & Admin Supplies - Source of Supply	82	0	0	0	84	0	0	0	0	0	0	0	165
52562013	Office & Admin Supplies - Water Treatment	54	81	21	253	397	(397)	13	342	22	(22)	0	1,271	2,035
52562014	Office & Admin Supplies - Transmssn & Distr	196	317	181	266	37	19	97	163	217	465	355	368	2,680
52562015	Office & Admin Supplies - Customer Accounting	362	0	0	0	8	350	0	74	48	0	0	0	842
52562016	Office & Admin Supplies - Admin & General	3,101	1,036	1,039	2,111	1,526	1,053	1,557	612	1,400	1,372	1,310	1,874	17,991
52571500	Software Licenses	3,797	4,150	4,641	2,926	3,333	3,852	3,999	3,874	3,874	5,556	4,758	4,010	48,770
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582011	Uniforms - Source of Supply	0	0	0	0	0	140	0	0	0	0	0	0	140
52582012	Uniforms - Pumping	401	150	0	0	0	0	561	217	150	0	0	0	1,479
52582013	Uniforms - Water Treatment	299	0	0	0	0	0	111	(111)	131	0	0	0	431
52582014	Uniforms - Transmission & Distribution	110	0	187	0	27	296	1,189	170	1,221	687	501	288	4,677
52582015	Uniforms - Customer Accounting	0	493	1,575	431	2,296	300	675	150	2,031	690	947	934	10,523
52582016	Uniforms - Admin & General	1,408	2,167	373	1,291	1,121	436	1,569	754	1,052	2,677	1,499	1,291	15,639
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801500	Dev Funded Const Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	16,583	11,121	15,566	12,788	13,680	15,412	15,419	10,762	20,376	16,770	13,956	20,569	183,000
52503000	Advertising	24,560	328	0	549	1,329	0	1,054	(30)	1,299	7,647	1,371	497	38,604
[-] AW01190	Advertising & marketing expenses	24,560	328	0	549	1,329	0	1,054	(30)	1,299	7,647	1,371	497	38,604
52534000	Employee Expenses	10,824	11,633	12,149	14,344	8,735	3,995	16,547	3,481	3,379	8,317	4,323	9,123	106,851
52534200	Conferences & Registration	2,505	2,320	3,945	3,240	595	1,510	489	3,035	200	285	0	1,370	19,494
52535000	Meals Deductible	2,440	3,083	4,911	2,437	5,381	4,707	3,751	2,865	3,804	4,325	3,207	4,954	45,866
52535100	Meals Non-Deductible	0	0	0	0	0	0	0	0	0	0	0	0	0
52567000	Relocation Expenses	1,404	(835)	3,422	(1,633)	3	14	0	0	0	0	0	0	2,374
[-] AW01130	Employee related expense travel & entertainme	17,174	16,201	24,426	18,388	14,713	10,226	20,787	9,381	7,383	12,927	7,530	15,448	174,585
52000000	M & S (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52001100	M & S Oper - Source of Supply	(0)	(0)	0	0	0	0	0	0	0	0	0	607	607
52001200	M & S Oper - Pumping	0	0	0	41	0	258	30	351	0	0	66	0	746
52001300	M & S Oper - Water Treatment	7,101	5,660	5,717	5,439	7,978	3,180	5,312	4,631	5,352	5,410	5,035	5,188	66,002
52001400	M & S Oper - Transmission & Distribution	1,042	1,400	282	2,161	2,932	764	421	1,454	2,096	4,561	997	2,053	20,163
52001500	M & S Oper - Customer Accounting	2,381	2,384	5,220	1,608	1,752	1,942	6,546	8,709	1,394	1,223	290	1,956	35,403
52001600	M & S Oper - Admin & General	4,280	(1,486)	1,092	3,240	574	4,332	4,264	1,365	(1,098)	(5,410)	3,497	(238)	14,412
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501100	Misc Oper - Source of Supply	0	0	0	0	0	0	0	1,680	0	0	1,080	0	2,760
52501200	Misc Oper - Pumping	0	442	0	5	22	0	0	0	0	0	0	0	469
52501300	Misc Oper - Water Treatment	312	825	(1,022)	4	78	439	2,289	(452)	1,514	(127)	(159)	0	3,703
52501400	Misc Oper - Transmission & Distribution	1,983	1,392	2,004	501	147	0	1,357	(49)	(103)	29	0	0	7,262
52501600	Misc Oper - Admin & General	10,100	(16,680)	(9,542)	1,673	8,638	2,325	(16,854)	18,718	29,885	(33,618)	12,511	215,912	223,067
52514500	Charitable Donations - Health/Education/Environmnt	2,500	0	0	7,000	1,000	3,050	0	1,000	300	3,400	460	0	18,710
52514600	Charitable Donations - Community	10,209	2,500	1,800	2,390	1,661	2,589	1,029	1,500	2,150	100	3,475	2,530	31,932

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52514700	Community Partnerships	4,395	3,424	1,500	3,127	383	0	0	0	500	0	0	13,000	26,329
52514900	Customer Education	0	0	0	0	0	178	557	(557)	0	0	0	0	178
52514905	Customer Education Communication - Printed	11,300	0	0	0	0	0	0	0	(204)	5,224	2,074	1,054	19,449
52514908	Customer Education - Media Editorial	0	0	0	0	0	0	0	9	0	0	0	1,679	1,688
52515000	Community Relations - Events	0	0	0	0	1,591	0	2,636	7,462	2,454	0	2,235	0	16,378
52515001	Community Relations - Specialty	7,040	876	0	409	620	1,312	336	0	0	0	0	10,079	20,672
52522000	Community Relations	0	0	20	0	0	0	0	0	95	0	0	0	115
52524000	Co Dues/Membership Deductible	5,951	1,372	3,179	2,216	1,608	20,885	9,738	4,510	6,757	4,962	6,618	4,443	72,240
52527000	Directors Fees	0	0	1,266	0	0	0	0	0	0	0	0	0	1,266
52548100	Hiring Costs	0	0	0	0	0	0	0	0	0	0	0	307	307
52549000	Injuries and Damages	10,000	0	(10,000)	0	0	0	0	0	0	0	0	0	0
52549500	Inventory Physical Write-off Scrap	0	6,229	0	0	0	0	0	13,170	0	0	0	0	19,399
52554500	Lab Supplies	980	2,257	4,582	4,946	471	5,543	2,222	1,829	2,629	1,171	2,378	2,407	31,414
52556000	Lobbying Expenses	3,871	16,369	32,294	16,530	17,398	722	309	0	272	0	0	790	88,555
52568000	Research & Development	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	2,124	1,202	1,202	15,345
52579000	Trustee Fees	0	134	0	0	0	0	1,185	0	0	0	165	134	1,617
52585000	Discounts Available	(2,719)	(3,819)	(3,088)	(2,757)	(3,185)	(4,764)	(2,565)	(2,009)	(4,215)	(3,040)	(1,000)	(10,941)	(44,103)
52586000	PO Small Price Differences - within tolerance	31	63	(6)	0	(66)	122	(0)	141	45	(70)	(71)	(3)	187
[-] AW01166	Miscellaneous expenses	81,957	24,543	36,499	49,735	44,804	44,079	20,015	64,664	51,024	(14,062)	40,852	252,160	696,271
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110013	Rents-Real Property - Water Treatment	273	0	273	0	137	137	273	137	137	137	0	273	1,775
54110016	Rents-Real Property - Admin & General	320	929	(250)	0	0	298	250	0	0	5,238	0	150	6,935
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140014	Rents-Equipment - Transmission & Distribution	0	0	2,134	0	0	0	0	0	0	1,507	2,467	3,074	9,182
54140016	Rents-Equipment - Admin & General	3,660	(3,615)	683	664	677	0	819	429	391	453	483	72	4,716
[-] AW01165	Rents	4,253	(2,686)	2,840	664	813	435	1,342	565	527	7,335	2,950	3,570	22,609
55000000	Transportation (O&M) - Natural Account	0	101,509	0	0	0	0	0	25,377	73,938	(200,823)	0	0	0
55000013	Transportation Oper - Water Treatment	0	31	0	0	0	0	0	0	0	0	0	0	31
55000014	Transportation Oper - Transmission & Distribution	0	0	0	0	0	0	0	0	158	0	0	0	158
55000015	Transportation Oper - Customer Accounting	0	387	382	15	167	0	181	41	394	0	765	468	2,799
55000016	Transportation Oper - Admin & General	203	8	57	13	36	36	315	92	89	3	751	297	1,900
55000021	Transportation Maint - Source of Supply	0	31	0	0	409	0	0	259	72	32	34	0	836
55000023	Transportation Maint - Water Treatment	33	0	0	0	0	0	0	0	0	14	0	29	75
55000024	Transportation Maint - Transmission & Distribution	432	(16)	790	260	0	0	0	1,164	923	0	1,030	(116)	4,465
55000026	Transportation Maint - Admin & General	56	79	72	0	8	22	0	0	486	36	344	0	1,103
55000100	Transportation Capitalized Credits	(12,001)	(97,334)	(4,457)	(3,852)	(4,680)	(38,328)	(10,041)	(38,021)	(85,341)	188,472	(14,361)	(13,805)	(133,749)
55010100	Transportation Lease Costs	2,747	1,955	575	260	1,947	2,543	2,395	974	460	3,665	560	3,311	21,390
55010200	Transportation Lease Fuel	9,828	11,475	15,755	7,814	12,386	13,939	10,430	16,049	11,507	13,292	12,778	12,792	148,045
55010300	Transportation Lease Maint	385	38,433	30,037	12,595	20,673	26,543	10,017	35,248	10,705	18,404	18,252	4,347	225,640
55010500	Transportation - Reimburse Non-AW Vehicle Use	249	191	157	139	30	431	1,124	268	687	658	8	222	4,162
[-] AW01164	Transportation	1,931	56,748	43,367	17,244	30,976	5,186	14,420	41,450	14,077	23,751	20,160	7,545	276,856
[-] AW01128	Operating supplies and services	217,531	218,647	277,730	206,608	165,652	168,696	158,326	156,630	164,258	146,543	131,519	346,466	2,358,607
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	14,571	25,236	33,920	74,204	38,525	78,377	92,896	16,906	80,053	69,758	38,248	41,680	604,373
57010016	Uncollectible Accounts Exp - Admin & General	0	0	3,847	0	0	3,572	0	0	(1,872)	0	0	993	6,540
[-] AW01168	Uncollectible accounts expense	14,571	25,236	37,767	74,204	38,525	81,949	92,896	16,906	78,181	69,758	38,248	42,673	610,913
52501500	Misc Oper - Customer Accounting	3,161	2,297	293	301	595	286	274	284	3,089	3,383	287	4,723	18,972
52510015	Bank Service Charges - Customer Accounting	(2,020)	16,956	10,534	4,581	16,312	14,239	9,601	5,525	13,947	4,826	6,923	16,688	118,114
52514906	Customer Education - Bill Inserts	6,562	0	0	0	0	0	2,951	0	0	0	0	0	9,513
52520000	Collection Agencies	25,864	20,701	16,076	20,639	27,603	11,878	25,379	21,755	8,933	19,623	20,218	16,611	235,281
52542015	Forms - Customer Accounting	9,124	5,571	6,440	6,839	6,515	7,044	5,720	7,481	6,719	10,466	7,071	(2,885)	76,106
52562515	Overnight Shipping - Customer Accounting	0	0	62	0	0	0	12	0	0	12	26	0	112
52566015	Postage - Customer Accounting	30,762	28,191	31,502	27,357	35,709	31,913	29,577	31,778	28,988	31,331	29,958	29,688	366,753
[-] AW01170	Customer accounting, other	73,453	73,716	64,907	59,718	86,735	65,360	73,514	66,824	61,676	69,640	64,482	64,825	824,850
56670000	Regulatory Exp - Other	2,257	30,391	(41,524)	0	0	0	0	0	0	1,950	0	0	(6,926)
[-] AW01172	Regulatory expense	2,257	30,391	(41,524)	0	0	0	0	0	0	1,950	0	0	(6,926)
55110000	Insurance Vehicle	1,571	1,526	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	1,548	18,578
55710000	Insurance General Liabilty	30,032	34,115	25,888	30,012	29,869	29,869	29,869	29,869	29,869	29,869	29,869	29,858	358,988
55711000	Insurance Casualty Reserve	0	0	0	0	0	0	0	0	0	0	0	(92,780)	(92,780)
55720000	Insurance Workers Compensation	13,317	13,501	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,409	13,498	160,995
55720100	Insurance WC Capitalized Credits	(3,680)	(3,911)	(4,326)	(3,739)	(4,543)	(5,986)	(3,800)	(4,785)	(4,316)	(4,675)	(5,435)	(5,225)	(54,421)
55730000	Insurance Other	422	464	443	443	443	443	942	443	443	443	443	443	5,815
55740000	Insurance Property	2,066	2,005	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	2,035	24,425
[-] AW01171	Insurance other than group	43,728	47,699	38,997	43,708	42,762	41,318	44,003	42,519	42,989	42,630	41,869	(50,622)	421,600
62002100	M&S Maint - Source of Supply	9,429	1,825	619	2,781	415	1,357	1,051	6,672	2,416	3,941	1,231	2,384	34,122
62002200	M&S Maint - Pumping	5,042	4,184	1,754	643	812	712	1,915	970	2,993	5,201	13	2,034	26,274
62002300	M&S Maint - Water Treatment	0	1,557	521	3,418	310	4,384	314	1,482	4,733	3,361	7,383	1,028	28,491
62002400	M&S Maint - Transmission & Distribution	13,827	18,191	11,442	11,816	2,575	5,903	9,428	6,519	2,601	4,360	6,413	3,667	96,743
62002600	M&S Maint - Admin & General	159	0	3,313	53	1,589	1,430	618	465	1,565	939	38	1,192	11,360
62502100	Misc Maint - Source of Supply	436	2,852	0	0	0	0	0	811	0	0	0	0	4,100

Tennessee American Water Company
2017 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
62502200	Misc Maint - Pumping	2,100	4,311	513	58	0	0	802	2,411	0	0	3,034	111	13,340
62502300	Misc Maint - Water Treatment	6,033	9,697	1,032	1,063	2,081	4,912	6,883	11,493	(840)	6,772	0	621	49,746
62502400	Misc Maint - Transmission & Distribution	16,409	6,644	16,770	13,925	31,599	11,714	33,573	7,567	16,164	6,879	20,238	13,898	195,379
62502420	Misc Maint - Transmission & Distribution - Mains	0	(92)	28	0	0	0	0	0	0	0	465	0	401
62502600	Misc Maint - Admin & General	17,640	19,373	15,483	22,495	21,755	21,151	20,685	20,863	20,593	21,494	20,593	18,614	240,737
62520700	Misc Maint Paving/Backfill	22,290	61,393	77,266	(13,889)	14,993	40,904	4,893	7,901	10,500	8,661	8,082	29,896	272,889
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	0	3,465	6,545	7,610	1,335	300	4,935	2,680	(5,000)	2,205	315	7,873	32,263
63110024	Contract Svc-Eng Maint - Transmission & Distr	18,250	17,865	18,667	0	22,883	18,139	22,273	69,391	0	23,188	34,864	47,442	292,962
63150021	Contract Svc-Other Maint - Source of Supply	110,128	408	681	461	231	1,097	231	261	53	2,429	784	231	116,993
63150022	Contract Svc-Other Maint - Pumping	43,638	7,758	5,186	1,350	12,545	4,714	3,274	2,852	3,001	4,637	6,767	153	95,874
63150023	Contract Svc-Other Maint - Water Treatment	126,385	32,109	60,043	14,048	(5,565)	1,966	4,732	9,786	3,396	7,603	0	26,508	281,011
63150024	Contract Svc-Other Maint - Transmission & Distr	25,212	16,920	26,303	5,682	8,460	22,578	19,059	2,926	3,352	2,265	2,438	10,491	145,686
63150026	Contract Svc-Other Maint - Admin & General	1,016	0	1,646	0	161	0	161	0	161	0	0	161	3,306
[-] AW01129	Maintenance supplies and services	417,992	208,460	247,813	71,514	116,176	141,260	134,828	155,050	65,687	103,934	112,659	166,303	1,941,678
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	1,786,216	407,778	16,431,437	1,018,288	750,475	1,214,320	8,835,375	584,102	1,034,533	855,547	1,988,630	1,378,706	36,285,407
88106000	Capital Movements - CCNC	(1,033,454)	567,368	(15,201,498)	(458,509)	(116,276)	365,477	(8,406,292)	2,640,355	(694,878)	290,900	417,017	2,993,792	(18,635,998)
88107000	Capital Movements - CWIP	95,414	(454,647)	91,349	404,283	489,738	210,785	2,058,812	(1,137,418)	922,711	1,057,786	(893,648)	(1,083,349)	1,761,816
88108020	Capital Movements - UP - A/D - Salvage	0	0	(54,127)	(861)	0	0	0	(49,406)	0	0	(10,674)	(60)	(115,127)
88252100	Capital Movements - ADV NT	(2,938)	51,251	(265,506)	0	429	50,133	33,088	198,526	237,010	(732)	(5,080)	70,567	366,749
88252170	Capital Movements - ADV NT WIP	(91,714)	0	191,797	0	(61,976)	(38,870)	32,541	19,107	70,298	10,328	(4,212)	0	127,299
88252200	Capital Movements - ADV Tax	(35,532)	2,079	87	0	0	(44,237)	35,776	1,672	22,439	(41,409)	41,926	27,319	10,120
88252270	Capital Movements - ADV Tax WIP	27,666	(2,466)	(11,878)	(9,000)	(16,368)	26,034	(7,650)	(6,666)	(8,466)	37,060	(8,944)	13,210	32,532
88257000	Capital Movements - Cost of Removal	39,046	4,064	1,940,842	75,226	43,039	109,854	855,364	95,628	34,730	31,990	218,589	127,284	3,575,659
88257100	Capital Movements - RWIP	34,514	29,025	(1,847,204)	(15,558)	21,945	(1,626)	(797,707)	68,093	124,798	209,954	125,535	99,171	(1,949,059)
88271100	Capital Movements - CIAC NT	(35,035)	(1,518)	(20,503)	0	(429)	(4,000)	(22,369)	(1,956,169)	(73,419)	(21,000)	(94,815)	(26,529)	(2,255,785)
88271170	Capital Movements - CIAC NT WIP	32,163	0	12,652	0	(52,385)	(25,883)	5,409	67,642	4,202	12,500	(19,835)	(6,697)	29,768
88271200	Capital Movements - CIAC Tax	0	0	0	0	0	0	(35,532)	(29,877)	(11,926)	0	(41,926)	(44,579)	(163,840)
88271270	Capital Movements - CIAC Tax WIP	0	0	0	0	0	0	0	0	0	0	0	0	0
88900000	Capital Movements - Settlement	(816,346)	(602,933)	(1,267,450)	(1,013,870)	(1,058,193)	(1,861,986)	(2,586,817)	(495,591)	(1,662,033)	(2,442,924)	(1,712,562)	(3,548,837)	(19,069,540)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	2,220,558	1,753,609	2,140,931	1,524,811	1,930,837	2,051,259	1,734,482	2,042,634	2,049,746	1,772,577	1,685,487	2,229,085	23,136,015
68011000	Depreciation Exp - UPIS General	621,506	623,177	624,711	641,390	642,328	636,880	639,311	640,045	619,236	644,300	628,869	646,578	7,608,333
68012000	Depreciation Exp - Amort CIAC Tax	(4,429)	(4,429)	(4,429)	(4,429)	(4,429)	(4,429)	(4,429)	(4,462)	(4,489)	(4,500)	(4,500)	(4,539)	(53,492)
68012500	Depreciation Exp - Amort CIAC Nontax	(16,047)	(16,078)	(16,080)	(16,098)	(16,098)	(16,100)	(16,103)	(16,102)	(17,955)	(18,021)	(18,058)	(18,143)	(200,884)
[-] AW01132	Depreciation	601,030	602,670	604,202	620,864	621,802	616,351	618,779	619,482	596,791	621,778	606,311	623,896	7,353,957
68254000	Amortization - Reg Asset AFUDC	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	4,025	48,303
68255000	Amortization - UPAA	624	624	624	624	624	624	624	624	624	624	624	624	7,485
68258000	Amortization - Reg Asset	98	98	98	98	98	98	98	92	92	92	92	92	1,147
[-] AW01133	Amortization	4,747	4,747	4,747	4,747	4,747	4,747	4,747	4,741	4,741	4,741	4,741	4,741	56,935
68311000	Removal Costs - ARO/Net Neg Salvage	43,408	43,525	43,638	45,865	45,924	44,907	45,082	45,028	41,617	45,451	45,048	45,990	535,485
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(3,812)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(1,905)	(1,910)	(1,910)	(1,913)	(1,913)	(1,914)	(1,914)	(1,918)	(2,212)	(2,222)	(2,229)	(2,242)	(24,203)
[-] AW01134	Removal costs, net	41,186	41,297	41,410	43,634	43,693	42,676	42,850	42,793	39,087	42,911	42,502	43,431	507,469
[-] AW01112	Depreciation and amortization	646,963	648,714	650,359	669,245	670,242	663,775	666,376	667,015	640,620	669,430	653,554	672,068	7,918,361
68520000	Property Taxes	297,651	297,651	245,792	297,651	297,651	297,651	297,651	297,651	297,651	297,651	297,651	302,004	3,524,303
68532000	FUTA	2,931	1,441	93	47	56	16	54	58	4	0	22	23	4,744
68532100	FUTA Cap Credits	(786)	(376)	(8)	0	(11)	(14)	(12)	(15)	(1)	0	(5)	(0)	(1,228)
68533000	FICA	44,318	48,669	39,085	39,172	45,145	47,133	40,752	47,453	41,867	42,209	45,369	53,605	534,777
68533100	FICA Cap Credits	(12,203)	(13,098)	(20,229)	(11,679)	(14,045)	(18,743)	(11,188)	(14,788)	(13,074)	(13,980)	(16,423)	(13,066)	(172,515)
68535000	SUTA	1,287	777	60	21	26	11	23	27	6	0	9	22	2,269
68535100	SUTA Cap Credits	(348)	(207)	(6)	0	(5)	(6)	(5)	(7)	(3)	0	(2)	(0)	(588)
68543000	Other Taxes and Licenses	47,000	47,000	124,498	47,071	47,000	47,000	47,000	47,000	47,000	46,682	47,000	370,703	964,954
68544000	Gross Receipts Tax	51,911	51,911	51,911	51,911	51,911	51,911	51,911	51,911	51,911	19,071	43,701	43,701	573,675
68545000	Utility Reg Assessment	16,187	16,187	21,561	17,978	17,978	17,978	17,978	17,978	17,978	17,978	17,978	17,978	215,739
[-] AW01113	General taxes	447,947	449,955	462,757	442,172	445,707	442,938	444,165	447,268	443,339	409,611	435,300	774,970	5,646,129
[-] AW01108	Operating expenses, net	3,315,468	2,852,279	3,254,047	2,636,228	3,046,785	3,157,972	2,845,022	3,156,917	3,133,705	2,851,618	2,774,341	3,676,122	36,700,505
[-] AW01184	Operating Income (loss)	(651,025)	(926,890)	(774,915)	(1,695,843)	(1,565,615)	(1,561,734)	(1,943,568)	(1,941,381)	(1,510,879)	(1,895,368)	(1,908,425)	(219,132)	(16,594,775)
81010000	Interest Long Term Debt	37,240	37,013	37,467	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	446,880
81015000	Interest Long Term Debt Intercompany	258,192	258,192	258,192	258,192	258,192	258,192	258,192	258,192	258,192	258,192	258,192	258,192	3,098,300
81016000	Interest expense-LTD debt discount amort inside	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	14,323
[-] AW01135	Interest on long-term debt	296,625	296,398	296,853	296,625	296,625	296,625	296,625	296,625	296,625	296,625	296,625	296,625	3,559,503
81315000	Interest Short Term Debt Intercompany	3,038	2,721	6,461	9,373	6,874	3,356	4,181	4,966	878	3,818	1,142	899	47,707
[-] AW01136	Interest on short-term debt	3,038	2,721	6,461	9,373	6,874	3,356	4,181	4,966	878	3,818	1,142	899	47,707
[-] AW01116	Interest, net	299,663	299,119	303,314	305,999	303,499	299,981	300,806	301,591	297,503	300,443	297,767	297,524	3,607,210
70510000	AFUDC - Equity	(3,296)	(5,828)	(5,546)	(6,043)	(8,544)	(10,404)	(10,528)	9,969	(33,437)	(15,059)	(16,277.7)	(14,945)	(119,938)
[-] AW01117	Allowance for funds used during construction	(3,296)	(5,828)	(5,546)	(6,043)	(8,544)	(10,404)	(10,528)	9,969	(33,437)	(15,059)	(16,277.7)	(14,945)	(119,938)
85000000	AFUDC Debt	(4,736)	(3,910)	(3,643)	(4,055)	(5,733)	(6,981)	(7,064)	(7,771)	(7,975)	(10,104)	(10,921.9)	(10,028)	(82,921)

Tennessee American Water Company
2017 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01118	Allowance for borrowed funds used during cons	(4,736)	(3,910)	(3,643)	(4,055)	(5,733)	(6,981)	(7,064)	(7,771)	(7,975)	(10,104)	(10,921.9)	(10,028)	(82,921)
82010000	Amortize Debt Disc & Exp	188	176	207	188	188	188	188	188	188	188	188.4	188	2,267
82015000	Amortize Debt Disc & Exp Intercompany	4,326	4,166	4,566	4,325	4,325	4,325	4,325	4,325	4,325	4,325	4,325.1	4,325	51,985
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783.2	1,783	21,399
[-] AW01119	Amortization of debt expense	6,298	6,125	6,557	6,297	6,297	6,297	6,297	6,297	6,297	6,297	6,296.8	6,297	75,651
71511000	M&J Revenues	(4,102)	(11,712)	(8,262)	0	(15,720)	(1,949)	(5,155)	(12,655)	(4,280)	(2,002)	(10,903.0)	(9,816)	(86,556)
71521000	M&J Expenses	2,171	5,909	8,524	3,277	4,447	(358)	7,878	6,236	1,674	3,985	6,231.7	415	50,389
71712000	Gains/Losses Other Non-Operating	2	2	2	2	2	4	6	6	7	6	6.6	7	52
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802000	CIAC Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	(1,929)	(5,802)	263	3,279	(11,271)	(2,303)	2,729	(6,413)	(2,599)	1,989	(4,664.7)	(9,395)	(36,115)
[-] AW01140	Other income	(1,929)	(5,802)	263	3,279	(11,271)	(2,303)	2,729	(6,413)	(2,599)	1,989	(4,664.7)	(9,395)	(36,115)
75820000	Other Income Deductions	0	0	0	0	0	0	0	(500)	0	0	0.0	0	(500)
75840000	Lobbying Expenses	0	0	0	0	0	2,139	1,229	481	481	481	481.1	481	5,773
[-] AW01145	Other miscellaneous deductions	0	0	0	0	0	2,139	1,229	(19)	481	481	481.1	481	5,273
[-] AW01143	Other deductions	0	0	0	0	0	2,139	1,229	(19)	481	481	481.1	481	5,273
[-] AW01120	Other, net	(1,929)	(5,802)	263	3,279	(11,271)	(164)	3,957	(6,432)	(2,118)	2,470	(4,183.6)	(8,914)	(30,842)
[-] AW01110	Other Income (Expenses)	296,001	289,704	300,945	305,477	284,248	288,730	293,468	303,654	260,270	284,047	272,680.7	269,934	3,449,160
[-] AW01182	Income (loss) before income taxes	(355,024)	(637,185)	(473,970)	(1,390,366)	(1,281,367)	(1,273,004)	(1,650,100)	(1,637,727)	(1,250,609)	(1,611,321)	(1,635,744.4)	50,803	(13,145,615)
69011000	FIT - Current	57,854	102,486	102,220	202,377	251,966	311,489	320,999	318,553	(342,860)	453,737	(861,261.0)	(402,691)	514,869
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	(702,763.0)	0	(702,763)
[-] AW01150	Current federal income taxes - operating	57,854	102,486	102,220	202,377	251,966	311,489	320,999	318,553	(342,860)	453,737	(1,564,024.0)	(402,691)	(187,894)
69021000	SIT - Current	13,551	24,268	28,138	52,009	63,268	68,841	77,831	76,759	(35,288)	112,018	(206,898.0)	144,567	419,064
69022000	SIT - Prior Year Adjustment	0	0	(81,228)	0	0	(81,228)	81,228	0	0	0	(125,335.0)	2,315	(204,248)
[-] AW01151	Current state income taxes - operating	13,551	24,268	(53,090)	52,009	63,268	(12,387)	159,059	76,759	(35,288)	112,018	(332,233.0)	146,882	214,816
[-] AW01146	Current income taxes - operating	71,405	126,754	49,130	254,386	315,234	299,102	480,058	395,312	(378,148)	565,755	(1,896,257.0)	(255,809)	26,922
69031000	FIT - Other Income & Deductions Current Year	316	943	78	(588)	2,019	264	(768)	1,252	714	(517)	(2,759.0)	388	1,342
[-] AW01152	Current federal income taxes - non-operating	316	943	78	(588)	2,019	264	(768)	1,252	714	(517)	(2,759.0)	388	1,342
69041000	SIT - Other Income & Deductions Current Year	74	223	39	(147)	507	39	(186)	303	186	(127)	(602.0)	125	434
[-] AW01153	Current state income taxes - non-operating	74	223	39	(147)	507	39	(186)	303	186	(127)	(602.0)	125	434
[-] AW01147	Current income taxes - non-operating	390	1,166	117	(735)	2,526	303	(954)	1,555	900	(644)	(3,361.0)	513	1,776
[-] AW01121	Current income taxes	71,795	127,920	49,247	253,651	317,760	299,405	479,104	396,867	(377,248)	565,111	(1,899,618.0)	(255,296)	28,698
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	694,288.0	(277,613)	416,675
69063000	Deferred FIT - Reg Asset/Liability	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412.3	3,412	40,948
69065000	Deferred FIT - Other	62,475	110,003	55,874	190,924	214,674	110,928	225,353	221,709	757,864	75,839	1,397,327.0	716,798	4,139,768
[-] AW01148	Deferred federal income tax expense	65,887	113,415	59,286	194,336	218,086	114,340	228,765	225,121	761,276	79,251	2,095,027.3	442,597	4,597,391
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	72,034.0	(312)	71,722
69073000	Deferred SIT - Reg Asset/Liability	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347)	(2,347.2)	(2,347)	(28,167)
69073500	Deferred SIT - Other	12,131	19,715	5,067	27,914	32,792	21,824	32,632	32,405	122,262	(4,214)	319,334.0	(117,782)	504,080
[-] AW01149	Deferred state income tax expense	9,784	17,368	2,720	25,567	30,445	19,477	30,285	30,058	119,915	(6,561)	389,020.8	(120,441)	547,635
[-] AW01122	Deferred taxes	75,671	130,783	62,006	219,903	248,531	133,817	259,050	255,179	881,191	72,690	2,484,048.1	322,156	5,145,026
69522000	Investment Tax Credits Restored - 3%	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258.0)	(73,530)	(76,368)
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	4,367	0
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	62,799	0
[-] AW01123	Amortization of investment tax credits	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364.0)	(6,364)	(76,368)
[-] AW01109	Provision for income taxes	141,102	252,339	104,889	467,190	559,927	426,858	731,790	645,682	497,579	631,437	578,066.1	60,496	5,097,356
[-] AW01181	Net income (loss)	(213,922)	(384,846)	(369,081)	(923,176)	(721,440)	(846,145)	(918,310)	(992,045)	(753,030)	(979,884)	(1,057,678.3)	111,299	(8,048,259)
[-] AW01180	Net Income Available to common stockholders	(213,922)	(384,846)	(369,081)	(923,176)	(721,440)	(846,145)	(918,310)	(992,045)	(753,030)	(979,884)	(1,057,678.3)	111,299	(8,048,259)
86021500	Dividend Declared Common Stock Intercompany	0	0	962,796	0	0	687,712	0	0	1,788,050	0	0.0	2,063,135	5,501,694
[-] AW01125	Common Dividends	0	0	962,796	0	0	687,712	0	0	1,788,050	0	0.0	2,063,135	5,501,694
[-] AW0194	PROFIT & LOSS STATEMENT	(213,922)	(384,846)	593,716	(923,176)	(721,440)	(158,434)	(918,310)	(992,045)	1,035,020	(979,884)	(1,057,678.3)	2,174,434	(2,546,566)
Result		**(213,922)**	**(384,846)**	**593,716**	**(923,176)**	**(721,440)**	**(158,434)**	**(918,310)**	**(992,045)**	**1,035,020**	**(979,884)**	**(1,057,678.3)**	**2,174,434**	**(2,546,566)**

Tennessee American Water Company
2016 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
40111000	Residential Sales Billed	($1,577,247)	($1,589,527)	($1,570,105)	($1,600,958)	($1,676,727)	($1,896,564)	($2,180,127)	($2,050,625)	($2,079,018)	($1,933,426)	($1,845,591)	($1,731,167)	($21,731,082)
40111100	Residential Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40111200	Residential Sales Billed DSIC	(93,437)	(91,959)	(95,461)	(159,022)	(174,233)	(197,126)	(226,654)	(212,677)	(215,536)	(203,239)	(207,137)	(194,602)	(2,071,083)
40112000	Residential Sales Unbilled	83,671	(21,399)	39,099	18,769	(173,771)	(2,462)	(168,675)	(3,425)	149,223	(90,208)	(86,709)	144,623	(111,264)
[-] AW01100	Water revenues - residential	(1,587,013)	(1,702,886)	(1,626,466)	(1,741,210)	(2,024,732)	(2,096,152)	(2,575,456)	(2,266,727)	(2,145,331)	(2,226,874)	(2,139,436)	(1,781,145)	(23,913,429)
40121000	Commercial Sales Billed	(1,167,071)	(1,154,861)	(1,233,557)	(1,218,041)	(1,230,329)	(1,319,388)	(1,466,900)	(1,431,397)	(1,411,589)	(1,483,631)	(1,326,699)	(1,270,350)	(15,713,813)
40121100	Commercial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40121200	Commercial Sales Billed DSIC	(68,683)	(67,031)	(74,741)	(121,493)	(127,993)	(137,075)	(152,177)	(148,633)	(150,270)	(152,133)	(149,148)	(142,825)	(1,492,203)
40122000	Commercial Sales Unbilled	(56,770)	49,370	13,703	16,720	(105,717)	(8,319)	(28,869)	(64,319)	73,652	(46,958)	(99,540)	123,330	(133,717)
[-] AW01101	Water revenues - commercial	(1,292,524)	(1,172,522)	(1,294,594)	(1,322,814)	(1,464,039)	(1,464,782)	(1,647,946)	(1,644,350)	(1,488,207)	(1,682,722)	(1,575,387)	(1,289,845)	(17,339,732)
40131000	Industrial Sales Billed	(252,436)	(318,010)	(358,022)	(344,392)	(307,377)	(317,135)	(378,429)	(344,943)	(355,161)	(359,962)	(281,969)	(308,470)	(3,926,305)
40131100	Industrial Sales Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40131200	Industrial Sales Billed DSIC	(14,884)	(18,304)	(21,495)	(33,868)	(31,906)	(32,919)	(39,281)	(35,805)	(36,885)	(37,571)	(31,476)	(34,703)	(369,097)
40132000	Industiral Sales Unbilled	(69,103)	(8,931)	72,680	(13,967)	(34,925)	(66,743)	(6,206)	(7,300)	15,555	90,634	(89,454)	3,223	(114,536)
[-] AW01102	Water revenues - industrial	(336,423)	(345,245)	(306,836)	(392,227)	(374,208)	(416,796)	(423,916)	(388,048)	(376,491)	(306,899)	(402,899)	(339,949)	(4,409,937)
40142000	Public Fire Unbilled	0	1,798	(1,798)	0	0	0	0	0	0	0	0	0	0
[-] AW01103	Water revenues - public fire	0	1,798	(1,798)	0	0	0	0	0	0	0	0	0	0
40145000	Private Fire Billed	(198,438)	(198,796)	(197,932)	(198,011)	(195,730)	(206,894)	(195,759)	(191,992)	(195,362)	(197,762)	(198,659)	(198,820)	(2,374,155)
40145100	Private Fire Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40145200	Private Fire Billed DSIC	(6,184)	129	77	(6,321)	304	15	(6,270)	467	476	(6,049)	205	221	(22,929)
40146000	Private Fire Unbilled	41	(1,798)	1,798	0	0	0	0	0	0	0	0	0	41
[-] AW01104	Water revenues - private fire	(204,581)	(200,464)	(196,057)	(204,332)	(195,426)	(206,879)	(202,029)	(191,525)	(194,886)	(203,812)	(198,454)	(198,599)	(2,397,044)
40151000	Public Authority Billed	(223,736)	(267,557)	(266,378)	(265,701)	(306,245)	(300,350)	(338,779)	(347,085)	(359,655)	(368,022)	(277,220)	(284,621)	(3,605,349)
40151100	Public Authority Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40151200	Public Authority Billed DSIC	(13,183)	(15,385)	(15,944)	(26,967)	(31,762)	(31,148)	(35,179)	(36,039)	(37,332)	(38,499)	(31,289)	(31,893)	(344,621)
40152000	Public Authority Unbilled	(17,577)	18,519	7,176	(6,723)	(24,862)	(9,915)	(22,702)	(6,042)	2,872	5,031	(18,725)	26,145	(46,803)
[-] AW01105	Water revenues - public authority	(254,496)	(264,423)	(275,146)	(299,391)	(362,869)	(341,414)	(396,660)	(389,165)	(394,115)	(401,491)	(327,234)	(290,369)	(3,996,772)
40161000	Sales for Resale Billed	(119,671)	(79,822)	(39,414)	(98,608)	(76,335)	(120,207)	(164,943)	(99,973)	(107,825)	(124,337)	(143,133)	(105,507)	(1,279,775)
40161100	Sales for Resale Billed Surcharge	0	0	0	0	0	0	0	0	0	0	0	0	0
40161200	Sales for Resale Billed DSIC	(7,046)	(4,566)	(2,255)	(10,176)	(7,924)	(12,477)	(17,121)	(10,377)	(11,192)	(12,979)	(15,994)	(11,870)	(123,976)
40162000	Sales for Resale Unbilled	6,947	(9,108)	8,897	(21,679)	12,839	43,205	(71,831)	6,701	9,309	(23,956)	13,971	(14,330)	(39,034)
[-] AW01106	Water revenues - sales for resale	(119,770)	(93,495)	(32,772)	(130,463)	(71,419)	(89,479)	(253,894)	(103,650)	(109,708)	(161,272)	(145,156)	(131,707)	(1,442,785)
40171000	Misc Sales Billed	(1,166)	(1,187)	(1,330)	(1,421)	(1,159)	(1,429)	(1,636)	(1,932)	(2,351)	(1,969)	(1,424)	(1,202)	(18,207)
40171100	Misc Sales Billed Surcharge	(55)	(47)	(51)	(96)	(82)	(128)	(131)	(130)	(167)	(108)	(115)	1,109	0
40172000	Misc Sales Unbilled	0	0	(221)	(18)	239	(301)	(148)	(201)	307	(209)	309	(196)	(439)
40189900	Other Water Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01107	Water revenues - other	(1,221)	(1,234)	(1,602)	(1,536)	(1,002)	(1,857)	(1,915)	(2,263)	(2,211)	(2,286)	(1,230)	(289)	(18,646)
[-] AW0196	Water revenues	(3,796,028)	(3,778,471)	(3,735,271)	(4,091,974)	(4,493,694)	(4,617,360)	(5,501,817)	(4,985,728)	(4,710,949)	(4,985,355)	(4,789,795)	(4,031,903)	(53,518,346)
40211000	Domestic WW Service Billed	0	0	0	2	0	0	0	0	0	0	0	0	2
40232000	Industrial WW Service Unbilled	0	0	(130)	130	0	0	0	(21)	(214)	235	0	0	0
[-] AW0197	Sewer revenues	0	0	(130)	132	0	0	0	(21)	(214)	235	0	0	2
40310100	Other Revenue - Late Payment Charge	(33,339)	(31,255)	(27,128)	(29,482)	(27,358)	(31,154)	(40,897)	(45,746)	(41,403)	(46,743)	(34,543)	(37,327)	(426,374)
40310200	Other Revenue - Rent	(17,196)	(17,709)	(17,452)	(17,452)	37,577	(13,972)	(13,972)	(13,972)	(14,472)	(13,972)	(13,972)	(13,972)	(130,538)
40310400	Other Revenue - NSF Check Charge	(2,660)	(2,920)	(2,260)	(2,140)	(2,580)	(2,900)	(2,860)	(3,340)	(3,360)	(2,740)	(2,220)	(3,120)	(33,100)
40310500	Other Revenue - Application/Initiation Fee	(17,349)	(19,090)	(25,512)	(24,529)	(24,234)	(29,969)	(25,496)	(28,145)	(24,209)	(23,617)	(22,375)	(19,340)	(283,865)
40310600	Other Revenue - Usage Data	(1,344)	(1,330)	(1,364)	(1,457)	257	(1,303)	(1,413)	(1,387)	(1,393)	(1,301)	(1,371)	(1,315)	(14,721)
40310700	Other Revenue - Reconnection Fee	(15,422)	(24,180)	(10,771)	(12,165)	(20,085)	(20,698)	(22,694)	(20,248)	(22,349)	(15,014)	(23,489)	(13,109)	(220,223)
40319900	Other Revenue - Misc Service	(349)	(161)	(25)	(50)	(1,065)	(50)	(5,432)	(21)	(190)	(5,233)	0	0	(12,576)
40359900	Other Revenue WW - Misc Service	(92)	0	0	0	0	0	0	0	0	0	0	0	(92)
[-] AW0198	Other revenues	(87,751)	(96,645)	(84,512)	(87,276)	(37,487)	(100,046)	(112,764)	(112,859)	(107,376)	(108,621)	(97,969)	(88,183)	(1,121,488)
[-] AW0195	Operating revenues	(3,883,779)	(3,875,116)	(3,819,913)	(4,179,117)	(4,531,181)	(4,717,407)	(5,614,581)	(5,098,608)	(4,818,539)	(5,093,741)	(4,887,764)	(4,120,086)	(54,639,832)
51010000	Purchased Water	4,710	2,027	257	1,589	1,598	3,904	4,527	3,917	4,782	5,801	4,836	3,582	41,530
[-] AW01155	Purchased water	4,710	2,027	257	1,589	1,598	3,904	4,527	3,917	4,782	5,801	4,836	3,582	41,530
51510000	Purchased Power - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
51510011	Purchased Power - Source of Supply	438	468	360	237	368	525	609	538	622	259	352	320	5,096
51510012	Purchased Power - Pumping	186,662	169,565	179,665	155,908	204,926	202,414	238,371	243,127	230,713	203,172	223,597	182,714	2,420,834
51510013	Purchased Power - Water Treatment	9,286	10,350	8,545	6,099	7,276	7,431	6,849	8,077	7,538	5,939	7,836	9,863	95,089
51510014	Purchased Power - Transmission & Distribution	1,668	3,090	2,377	806	1,829	1,687	2,313	3,193	4,935	591	2,248	2,606	27,343
51510016	Purchased Power - Admin & General	243	117	104,941	50	109	57,521	85	105	155,489	112	114	61,285	380,171
[-] AW01154	Fuel and power	198,298	183,591	295,887	163,100	214,507	269,578	248,228	255,039	399,297	210,075	234,148	256,788	2,928,534
51800000	Chemicals	84,130	88,524	72,912	91,384	41,435	78,822	97,570	123,224	89,904	109,330	93,428	42,053	1,012,715
[-] AW01156	Chemicals	84,130	88,524	72,912	91,384	41,435	78,822	97,570	123,224	89,904	109,330	93,428	42,053	1,012,715
51110000	Waste Disposal	11,173	53,334	42,627	18,879	16,005	31,504	14,599	26,857	26,546	16,202	24,701	14,104	296,530
[-] AW01157	Waste disposal	11,173	53,334	42,627	18,879	16,005	31,504	14,599	26,857	26,546	16,202	24,701	14,104	296,530
[-] AW01126	Production costs	298,311	327,475	411,683	274,952	273,545	383,807	364,924	409,037	520,528	341,407	357,114	316,527	4,279,309
50100000	Labor Natural Account	208,426	148,919	171,999	306,981	173,820	190,562	185,828	161,879	265,962	164,625	159,946	187,719	2,326,666
50100001	Labor Expense Accrual	(4,486)	24,312	32,444	(71,609)	5,890	32,664	15,591	(5,308)	(60,745)	(47,856)	73,951	9,381	4,227
50101200	Labor Oper Pumping	70,759	89,568	96,836	55,026	83,812	81,793	75,515	105,862	69,627	60,185	117,901	90,328	997,212
50101300	Labor Oper Water Treatment	13,159	13,291	13,838	16,039	16,343	15,489	14,573	16,098	16,267	11,784	18,537	15,156	180,574
50101400	Labor Oper Transmission & Distribution	3,796	10,995	7,391	1,266	11,142	(737)	1,727	2,629	1,552	1,615	1,052	2,799	45,227

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
50101405	Labor Oper Trans & Distr - Super & Eng	2,388	5,801	(227)	1,368	1,327	1,303	(195)	1,199	658	945	1,707	1,225	17,496
50101420	Labor Oper Trans & Distr - Meter	34,509	41,119	38,174	35,209	36,875	28,632	30,508	49,609	29,018	22,862	52,424	28,973	427,912
50101510	Labor Oper Customer Acctg - Meter Read	33,433	39,034	43,525	32,222	41,364	39,915	32,225	48,267	46,654	24,408	52,171	49,662	482,880
50101600	Labor Oper Admin & General	66,886	72,689	84,576	72,212	81,318	99,631	88,090	104,278	85,564	208,698	(11,877)	86,347	1,038,413
50102200	Labor Maint Pumping	0	0	0	0	0	0	0	0	0	0	57	24	81
50102300	Labor Maint Water Treatment	0	0	0	0	0	1,058	(84)	(209)	0	0	0	0	766
50102400	Labor Maint Transmission & Distribution	6,481	6,443	5,862	7,493	7,204	8,744	7,382	7,514	7,626	4,819	10,398	12,653	92,618
50102420	Labor Maint Transmssn & Distr - Mains	11,338	11,334	26,412	18,428	19,760	15,965	17,807	24,720	8,927	12,679	20,657	22,561	210,588
50102425	Labor Maint Transmssn & Distr - Fire Mains	0	0	0	395	(132)	0	0	0	0	0	0	0	263
50102430	Labor Maint Transmssn & Distr - Service	7,705	6,509	891	5,426	6,648	12,606	6,653	9,231	13,864	7,917	12,493	9,247	99,190
50102440	Labor Maint Transmssn & Distr - Hydrants	7,283	6,125	8,178	5,392	9,870	12,092	11,599	19,260	4,245	4,195	18,117	5,444	111,798
50109900	Labor Capitalized Credits	(107,802)	(138,339)	(152,837)	(156,427)	(135,392)	(164,771)	(124,685)	(131,463)	(147,282)	(85,351)	(172,225)	(123,499)	(1,640,073)
50110000	Labor Non-scheduled Overtime - Natural Account	13,396	28,264	17,906	32,602	15,882	24,566	18,350	13,873	24,502	15,009	18,758	20,693	243,801
50111200	Labor Oper Non-scheduled Overtime- P	1,566	941	4,920	7,432	3,040	2,557	5,452	3,708	6,086	2,225	2,839	8,177	48,941
50111300	Labor Oper Non-scheduled Overtime- WT	133	796	267	1,456	608	1,539	295	384	396	1,158	444	988	8,461
50111400	Labor Oper Non-scheduled Overtime- TD	1,839	907	207	985	385	0	0	158	0	281	366	449	5,577
50111420	Labor Oper Non-scheduled Overtime- TD Meter	544	524	659	1,003	663	385	891	168	1,742	544	514	282	7,918
50111510	Labor Oper Non-scheduled Overtime- CA Meter Read	261	1,446	951	2,702	707	1,001	316	404	1,149	700	1,025	2,544	13,206
50111600	Labor Oper Non-scheduled Overtime- AG	2,734	2,085	2,839	4,339	2,141	3,467	1,609	4,430	3,496	4,947	4,841	3,522	40,451
50112200	Labor Maint Non-scheduled Overtime- P	0	0	0	0	0	0	0	0	0	0	71	81	152
50112400	Labor Maint Non-scheduled Overtime- TD	296	275	727	489	1,671	823	650	1,015	939	411	536	312	8,143
50112420	Labor Maint Non-scheduled Overtime- TD Mains	1,026	475	900	2,160	0	286	830	5,265	2,120	368	1,848	3,635	18,913
50112430	Labor Maint Non-scheduled Overtime- TD Service	0	0	0	0	20	0	0	0	0	421	634	1,157	2,231
50112440	Labor Maint Non-scheduled Overtime- TD Hydrant	329	188	0	0	0	0	0	0	0	0	10	0	526
50119900	Labor Non-scheduled Overtime- Capitalized Credits	(10,131)	(28,264)	(17,619)	(31,513)	(15,882)	(23,099)	(16,899)	(13,716)	(23,776)	(14,762)	(18,638)	(18,528)	(232,826)
50120000	Labor Overtime - Natural Account	6,132	3,855	4,144	6,270	5,692	14,636	8,901	1,486	10,362	8,163	5,832	7,061	82,533
50121200	Labor Oper Scheduled Overtime-P	1,480	1,456	1,456	2,555	1,819	1,465	2,194	2,910	2,183	1,456	1,456	1,457	21,887
50121300	Labor Oper Scheduled Overtime-WT	3,185	0	0	1,119	0	1,127	1,093	0	1,093	0	0	2,163	9,779
50121400	Labor Oper Scheduled Overtime-TD	325	424	1,223	740	838	276	0	0	0	0	0	0	3,827
50121420	Labor Oper Scheduled Overtime-TD Meter	0	297	297	526	0	774	0	12,989	16,687	3,905	4,292	126	39,891
50121510	Labor Oper Scheduled Overtime-CA Merer Read	0	2,106	2,077	1,331	0	1,338	0	69	1,235	39	0	2,359	10,555
50121600	Labor Oper Scheduled Overtime-AG	0	23	77	2,311	0	816	0	2,004	446	1,249	376	585	7,887
50122400	Labor Maint Scheduled Overtime-TD	29	0	0	0	0	0	30	0	0	0	0	0	59
50122420	Labor Maint Scheduled Overtime-TD Mains	0	0	0	158	0	99	0	704	0	207	256	0	1,424
50122440	Labor Maint Scheduled Overtime-TD Hydrant	0	0	0	0	0	375	0	0	0	0	0	0	375
50129900	Labor Scheduled Overtime- Capitalized Credits	(1,030)	(3,855)	(4,144)	(4,083)	(5,692)	(12,814)	(7,079)	(1,486)	(9,147)	(8,163)	(5,832)	(3,295)	(66,618)
50171000	Annual Performance Plan	15,441	(16,348)	17,881	15,987	33,088	23,218	22,013	22,013	75,921	(9,052)	24,682	127,366	352,208
50171600	Compensation Exp - Options	393	414	418	416	457	(607)	242	351	288	430	255	852	3,909
50171800	Compensation Expense - RSU/PSU	1,478	1,897	1,640	1,846	2,215	(5,925)	1,429	2,174	(1,268)	2,043	1,262	8,573	17,364
50185000	Severance	0	0	0	13,142	0	0	0	0	0	0	0	0	13,142
[-] AW01158	Salaries and wages	393,302	335,705	413,885	393,390	407,499	411,247	402,849	472,468	456,387	403,104	401,132	568,582	5,059,551
50610000	Pension Expense	34,440	34,440	34,440	34,440	34,458	34,440	34,440	34,440	34,440	34,440	34,500	34,601	413,518
50610100	Pension Capitalized Credits	(6,584)	(9,470)	(9,699)	(10,687)	(8,846)	(19,414)	(9,603)	(9,495)	(11,639)	(6,995)	(12,758)	(9,371)	(124,560)
[-] AW01159	Pension expense	27,856	24,970	24,741	23,753	25,612	15,026	24,837	24,945	22,801	27,445	21,741	25,230	288,959
50510000	OPEB Expense	58,142	54,716	49,747	45,934	58,591	52,300	54,608	52,519	(60,245)	6,024	(522)	(4,226)	367,590
50510100	OPEB Capitalized Credits	(16,430)	(23,631)	(24,204)	(26,670)	(22,074)	(1,766)	(17,035)	(16,844)	5,525	(9,712)	(17,716)	(13,011)	(183,569)
50550000	Group Insurance Expense	88,226	90,669	99,995	89,177	93,106	136,239	199,490	42,751	136,944	66,467	134,900	159,840	1,337,805
50550100	Group Insurance Capitalized Credits	(23,609)	(27,872)	(29,593)	(30,687)	(27,361)	(34,496)	(57,149)	(24,480)	(30,109)	(18,838)	(33,162)	(59,407)	(396,763)
[-] AW01160	Group insurance expense	106,329	93,882	95,945	77,754	102,262	152,277	179,914	53,946	52,116	43,941	83,501	83,196	1,125,063
50421000	401k Expense	13,077	17,329	14,405	13,441	13,318	13,517	13,259	14,400	13,626	12,840	13,973	13,922	167,107
50421100	401k Expense Cap Credits	(3,135)	(4,978)	(4,239)	(4,719)	(3,944)	(4,482)	(3,738)	(3,457)	(4,256)	(2,725)	(4,582)	(3,452)	(47,708)
50422000	Defined Contribution Expense	18,970	19,255	21,057	19,832	21,022	21,827	20,865	22,589	21,948	20,244	22,389	22,247	252,246
50422100	Defined Contribution Plan Exp Cap Credits	(4,182)	(5,491)	(5,728)	(6,563)	(5,771)	(7,032)	(6,223)	(5,030)	(6,949)	(4,155)	(7,334)	(5,255)	(69,713)
50423000	Employee Stock Purchase Plan Expense	271	271	417	417	417	444	444	444	559	559	559	497	5,298
50424000	DCP Restoration Expense	223	223	223	223	223	223	223	223	223	223	249	249	2,729
50426000	Retiree Medical Expense	1,414	1,414	1,547	1,461	1,549	1,601	1,535	1,705	2,017	1,554	1,660	2,036	19,492
50426100	Retiree Medical Expense Cap Credits	(344)	(444)	(361)	(381)	(345)	(460)	(431)	(259)	(444)	(275)	(448)	(364)	(4,554)
50450000	Other Welfare - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
50450012	Other Welfare - Pumping	0	0	0	0	0	0	0	0	0	0	0	34	34
50450016	Other Welfare - Admin & General	2,525	4,791	4,024	1,600	1,594	1,831	1,857	1,678	56,418	(38,214)	3,872	9,392	51,368
50451000	Employee Awards	(580)	1,565	1,593	1,136	1,077	0	0	0	1,618	387	0	4,357	11,152
50452000	Employee Physical Exams	33	280	374	1,133	105	0	0	0	0	0	131	59	2,116
50456000	Tuition Aid	2,624	0	0	3,512	0	0	1,991	0	0	0	0	0	8,127
50457000	Training	1,462	2,923	1,509	3,634	(1,213)	2,646	1,134	1,154	4,010	(2,083)	6,852	2,681	24,710
[-] AW01161	Other benefits	32,357	37,138	34,823	34,727	28,033	30,116	30,917	33,446	88,769	(11,644)	37,320	46,402	422,405
[-] AW01127	Employee-related costs	559,844	491,696	569,395	529,624	563,406	608,665	638,518	584,805	620,073	462,847	543,695	723,410	6,895,977
53401000	AWWSC Services - Labor OPEX	236,404	197,344	242,408	234,044	249,120	232,408	231,967	242,805	235,715	262,758	233,774	372,772	2,971,519
53401100	AWWSC Services - Pension OPEX	21,502	13,148	19,792	19,159	20,018	18,858	19,407	19,109	20,556	19,714	20,038	22,844	234,146
53401200	AWWSC Services - Group Insurance OPEX	37,096	22,351	33,594	30,020	31,819	43,942	65,982	12,466	33,697	21,083	23,390	67,431	422,872
53401300	AWWSC Services - Other Benefits OPEX	14,276	16,739	14,213	15,533	15,172	17,984	16,672	14,332	24,168	8,916	14,882	23,283	196,169

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
53401400	AWWSC Services - Contracted Services OPEX	52,033	46,960	41,606	55,178	36,800	27,329	37,719	35,615	37,001	45,702	48,048	80,010	544,002
53401500	AWWSC Services - Office Supplies OPEX	12,210	11,334	20,855	23,303	12,947	90,999	65,564	14,991	62,651	20,872	12,040	21,804	369,571
53401700	AWWSC Services - Rents OPEX	14,473	11,347	18,300	15,865	17,492	16,478	16,842	16,878	7,613	16,647	17,088	19,327	188,351
53401900	AWWSC Services - Maint Supplies & Svcs OPEX	11,849	13,522	847	13,820	10,493	14,406	14,978	10,528	6,503	9,214	10,970	19,445	136,577
53402100	AWWSC Services - Other O&M Expense OPEX	32,297	20,027	29,593	33,202	17,301	33,811	22,082	20,315	29,476	28,117	29,865	36,038	332,124
53402200	AWWSC Services - Depr & Amort OPEX	41,277	70,972	59,057	44,454	53,814	55,106	50,746	52,070	52,555	44,091	43,291	48,012	615,443
53402300	AWWSC Services - General Taxes OPEX	37,358	20,438	21,106	19,151	19,021	18,297	16,751	17,045	18,362	18,741	14,244	21,045	241,558
53402400	AWWSC Services - Net Interest OPEX	2,995	5,713	4,542	10,871	4,696	4,535	4,414	4,456	3,981	3,169	3,073	3,057	55,502
53402500	AWWSC Services - Other Inc & Ded OPEX	(3,384)	(6,613)	(85)	7,170	1,297	(320)	246	6,191	(41,981)	951	(3,284)	25,828	(13,985)
53402600	AWWSC Services - Income Taxes OPEX	411	619	(315)	307	307	2,015	592	592	(4,737)	5,198	520	223	5,732
53481000	AWWSC Services - Labor CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481100	AWWSC Services - Pension CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481200	AWWSC Services - Group Insurance CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481300	AWWSC Services - Other Benefits CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481400	AWWSC Services - Contracted Services CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481500	AWWSC Services - Office Supplies CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481700	AWWSC Services - Rents CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53481900	AWWSC Services - Maint Supplies & Svcs CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482100	AWWSC Services - Other O&M Expense CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482200	AWWSC Services - Depr & Amort CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482300	AWWSC Services - General Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482400	AWWSC Services - Net Interest CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482500	AWWSC Services - Other Inc & Ded CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
53482600	AWWSC Services - Income Taxes CAPX	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01185	Service Company Costs	510,798	443,901	505,513	522,078	490,296	575,850	563,962	467,393	485,560	505,173	467,938	761,118	6,299,581
53110000	Contract Svc-Eng - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53110011	Contract Svc-Eng - Source of Supply	(255)	0	0	0	706	0	278	0	0	0	0	0	730
53110014	Contract Svc-Eng - Transmission & Distribution	0	0	45,201	13,421	8,581	(7,975)	748	9,981	7,063	(16,391)	(8,547)	19,187	71,268
53110016	Contract Svc-Eng - Admin & General	0	0	0	0	0	0	0	0	0	0	19,722	18,015	37,737
53150000	Contract Svc-Other - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53150011	Contract Svc-Other - Source of Supply	0	0	0	0	0	0	352	0	0	0	1,335	2,516	4,203
53150013	Contract Svc-Other - Water Treatment	0	0	0	1,093	650	307	195	270	3,817	1,878	193	640	9,042
53150014	Contract Svc-Other - Transmission & Distribution	29,881	40,781	8,699	27,038	25,399	51,932	34,209	29,501	20,443	18,970	4,468	18,713	310,032
53150016	Contract Svc-Other - Admin & General	7,482	7,520	6,826	5,006	8,804	1,158	7,062	6,496	15,197	8,432	3,232	11,454	88,669
53151000	Contract Svc-Temp Empl - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
53151013	Contract Svc-Temp Empl - Water Treatment	0	0	0	0	0	465	0	0	0	0	0	0	465
53151016	Contract Svc-Temp Empl - Admin & General	0	0	0	0	0	71	105	0	986	581	351	2,535	4,629
53152000	Contract Svc-Lab Testing - Water Treatment	1,167	120	1,473	560	426	747	426	0	667	787	613	852	7,838
53153000	Contract Services - Accounting	0	0	0	2,200	1,284	0	0	0	0	0	0	0	3,484
53154000	Contract Services - Audit Fees	4,186	4,186	5,014	4,186	4,186	4,482	4,145	4,145	4,408	4,145	4,601	4,320	52,004
53155000	Contract Services - Legal	1,142	10,972	(10,131)	28,182	(3,127)	29,137	4,953	17,070	8,183	17,099	12,134	49,964	165,576
[-] AW01162	Contracted services	43,603	63,578	57,082	81,686	46,909	80,323	52,473	67,462	60,762	35,501	38,102	128,196	755,678
52532000	Electricity - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52532013	Electricity - Water Treatment	1,552	1,339	1,352	1,058	1,272	1,689	2,214	2,011	1,808	1,459	1,034	1,077	17,864
52532014	Electricity - Transmission & Distribution	1,446	872	728	641	1,015	(1,693)	2,645	2,290	1,698	1,286	666	(2,590)	9,003
52532016	Electricity - Admin & General	43	(36)	0	0	0	0	0	0	0	0	0	0	8
52546000	Grounds Keeping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52546011	Grounds Keeping - Source of Supply	0	6,800	1,400	0	0	0	0	1,600	0	0	0	0	9,800
52546013	Grounds Keeping - Water Treatment	0	0	0	1,370	4,454	5,707	0	11,774	13,718	4,508	2,169	9,900	53,600
52546014	Grounds Keeping - Transmission & Distribution	0	0	0	71	284	325	0	390	325	284	355	0	2,034
52546016	Grounds Keeping - Admin & General	0	0	0	311	1,245	1,425	0	1,710	1,425	1,275	3,307	63,676	74,375
52548000	Heating Oil/Gas - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52548013	Heating Oil/Gas - Water Treatment	461	1,120	597	(31)	198	154	90	122	136	114	168	272	3,401
52548014	Heating Oil/Gas - Transmission & Distribution	708	1,341	784	(264)	88	(861)	87	83	87	89	118	593	2,854
52548016	Heating Oil/Gas - Admin & General	34	0	22	10	0	0	0	0	0	0	0	0	66
52550000	Janitorial - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52550013	Janitorial - Water Treatment	0	0	78	0	0	79	526	(526)	0	0	158	0	314
52550016	Janitorial - Admin & General	4,137	0	6,705	3,634	6,831	204	3,353	3,353	3,377	3,419	3,419	3,419	41,850
52571000	Security Service - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52571011	Security Service - Source of Supply	2,188	2,188	2,188	2,415	2,245	2,245	2,245	2,245	2,245	2,245	2,245	2,245	26,938
52571013	Security Service - Water Treatment	0	0	0	0	0	0	0	0	0	1,560	7,800	435	9,794
52571014	Security Service - Transmission & Distribution	193	193	544	0	0	0	205	205	0	0	0	0	1,339
52571016	Security Service - Admin & General	0	225	0	0	193	225	0	0	205	205	205	205	1,461
52578000	Trash Removal - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52578011	Trash Removal - Source of Supply	0	0	0	403	0	0	0	0	(1,132)	0	0	0	(730)
52578013	Trash Removal - Water Treatment	252	245	294	318	293	0	0	0	1,892	0	0	19,828	23,122
52578014	Trash Removal - Transmission & Distribution	559	819	360	389	358	0	406	381	422	809	456	0	4,958
52578015	Trash Removal - Customer Accounting	0	0	0	0	150	0	0	0	0	0	0	0	150
52578016	Trash Removal - Admin & General	0	0	272	188	172	178	815	479	506	387	335	1,830	5,161
52583000	Water & WW - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52583013	Water & WW - Water Treatment	2,053	2,053	7,143	2,053	0	2,053	0	0	0	0	0	0	15,357
52583014	Water & WW - Transmission & Distribution	0	74	323	0	120	193	0	86	359	90	36	0	1,280
52583016	Water & WW - Admin & General	0	0	0	0	0	245	0	0	913	443	247	529	2,376
[-] AW01187	Building Maintenance and Services	13,627	17,232	22,789	12,568	18,918	12,167	12,586	26,202	27,982	18,171	22,715	101,419	306,376
52574000	Telephone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574013	Telephone - Water Treatment	4,748	3,243	3,644	2,671	2,276	2,765	2,872	2,791	2,621	2,787	1,570	(2,380)	29,608
52574014	Telephone - Transmission & Distribution	1,288	1,260	1,354	889	738	1,835	1,006	954	998	938	225	912	12,396
52574016	Telephone - Admin & General	3,297	3,260	3,825	2,655	2,589	2,904	2,899	2,838	2,432	3,168	1,102	3,220	34,189
52574100	Cell Phone - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574111	Cell Phone - Source of Supply	826	705	772	653	731	666	730	687	675	730	665	728	8,568
52574113	Cell Phone - Water Treatment	53	49	58	47	55	49	55	1,137	(398)	327	216	243	1,890
52574114	Cell Phone - Transmission & Distribution	89	88	81	120	442	88	88	88	97	88	88	88	1,444
52574115	Cell Phone - Customer Accounting	1,510	1,271	1,629	599	862	1,371	885	737	909	1,198	1,500	740	13,210
52574116	Cell Phone - Admin & General	3,783	2,241	3,026	2,564	4,609	1,511	2,876	3,592	2,783	2,364	3,701	4,648	37,697
52574200	Data Lines - Admin & General	130	130	137	135	135	152	353	257	98	148	147	148	1,972
52574300	Wireless - Service First - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52574314	Wireless - Service First-Transmission&Distribution	1,266	1,301	1,501	1,085	1,935	1,525	2,419	3,330	1,233	2,526	1,209	1,415	20,743
52574315	Wireless - Service First - Customer Accounting	0	0	0	0	0	0	3,900	354	354	354	354	354	5,670
[-] AW01188	Telecommunication expenses	16,990	13,548	16,028	11,419	14,370	12,866	18,082	16,763	11,802	14,627	10,776	10,115	167,386
52562500	Overnight Shipping - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562511	Overnight Shipping - Source of Supply	0	0	0	0	0	37	50	25	80	46	28	13	279
52562513	Overnight Shipping - Water Treatment	299	531	36	402	379	157	2,493	17	435	1,906	386	16	7,056
52562514	Overnight Shipping - Transmission & Distribution	0	0	0	0	0	0	205	0	0	0	0	0	205
52562516	Overnight Shipping - Admin & General	252	152	135	200	82	89	243	512	243	41	163	750	2,862
52566000	Postage - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52566016	Postage - Admin & General	334	123	123	343	203	139	165	630	155	1,482	253	95	4,046
52566700	Printing	221	481	202	361	156	105	4	1,776	(139)	414	544	5,569	9,694
[-] AW01189	Postage, printing and stationary	1,105	1,287	496	1,307	820	527	3,161	2,960	773	3,888	1,375	6,444	24,143
52510000	Bank Service Charges - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52510016	Bank Service Charges - Admin & General	245	71	2,855	95	76	2,932	0	124	2,919	0	124	2,993	12,435
52512500	Books & Publications	0	0	0	0	88	486	0	0	78	2,648	36	204	3,540
52526100	Credit Line Fees Interco	7,319	2,786	5,733	3,636	4,080	7,121	5,111	5,901	5,047	6,211	5,738	3,548	62,232
52542000	Forms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52542016	Forms - Admin & General	0	6,848	0	0	0	671	0	0	0	0	0	0	7,519
52562000	Office & Admin Supplies - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52562013	Office & Admin Supplies - Water Treatment	0	0	122	0	98	323	39	0	0	0	0	273	855
52562014	Office & Admin Supplies - Transmssn & Distr	284	0	1,201	0	699	250	248	255	591	261	0	638	4,428
52562015	Office & Admin Supplies - Customer Accounting	430	0	0	0	0	0	0	0	0	0	0	0	430
52562016	Office & Admin Supplies - Admin & General	1,248	338	1,498	369	65	1,285	958	548	3,337	5,545	3,620	4,940	23,751
52571500	Software Licenses	4,588	3,160	4,636	3,656	3,656	4,233	2,840	4,587	3,629	3,629	3,578	3,643	45,834
52582000	Uniforms - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52582011	Uniforms - Source of Supply	0	0	0	0	0	0	0	0	0	0	0	147	147
52582012	Uniforms - Pumping	0	0	0	0	0	0	0	0	370	622	225	1,021	2,237
52582013	Uniforms - Water Treatment	235	122	150	0	0	251	0	232	(82)	0	623	(367)	1,165
52582014	Uniforms - Transmission & Distribution	0	0	0	0	300	0	605	496	0	306	0	0	1,708
52582015	Uniforms - Customer Accounting	451	0	150	0	122	564	1,074	1,268	898	947	1,273	1,072	7,819
52582016	Uniforms - Admin & General	1,630	2,274	2,034	2,002	194	3,110	553	465	2,388	1,837	3,170	1,733	21,389
52801000	Capital Purchases Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801100	Indirect Overhead Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52801500	Dev Funded Const Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
52805100	Indirect Overhead RWIP Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01163	Office supplies and services	16,429	15,599	18,378	9,758	9,378	21,227	11,429	13,877	19,175	22,005	18,388	19,845	195,488
52503000	Advertising	4,550	3,680	3,248	7,248	355	447	(1,534)	8,720	(2,204)	887	1,581	4,238	31,216
[-] AW01190	Advertising & marketing expenses	4,550	3,680	3,248	7,248	355	447	(1,534)	8,720	(2,204)	887	1,581	4,238	31,216
52534000	Employee Expenses	6,409	8,216	1,265	4,473	7,138	8,599	10,710	8,465	17,626	5,239	16,510	(4,103)	90,547
52534200	Conferences & Registration	35	125	2,057	898	920	2,585	2,265	0	(300)	1,465	516	420	10,986
52535000	Meals Deductible	2,905	3,526	1,777	2,432	6,477	3,286	4,613	6,493	4,971	4,121	6,109	3,213	49,923
52535100	Meals Non-Deductible	0	0	0	0	21	0	0	28	0	0	0	0	49
52567000	Relocation Expenses	3,321	(673)	(60,697)	5,557	65,110	(38,688)	14,208	699	2,530	1,001	3,901	(1,678)	(5,410)
[-] AW01130	Employee related expense travel & entertainme	12,669	11,194	(55,598)	13,360	79,665	(24,218)	31,795	15,685	24,828	11,827	27,037	(2,148)	146,095
52000000	M & S (O&M) - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
52001100	M & S Oper - Source of Supply	5	0	0	0	0	0	0	0	176	44	0	0	225
52001200	M & S Oper - Pumping	623	0	0	149	0	0	1,058	502	0	644	10,835	861	14,671
52001300	M & S Oper - Water Treatment	12,025	7,741	7,635	7,235	7,670	10,778	11,003	9,816	6,403	9,291	5,941	11,748	107,286
52001400	M & S Oper - Transmission & Distribution	172	1,756	763	579	1,357	2,733	450	1,851	2,391	3,156	4,995	9,869	30,073
52001500	M & S Oper - Customer Accounting	0	0	0	0	0	2,456	1,128	2,161	6,065	814	14,158	1,088	27,870
52001600	M & S Oper - Admin & General	10,173	3,429	5,661	9,495	3,689	4,690	5,964	12,644	2,404	4,017	941	7,123	70,230
52500000	Misc Exp (O&M) - Natural Acct	0	0	0	0	0	0	0	0	0	0	0	0	0
52501200	Misc Oper - Pumping	0	0	0	0	0	0	0	0	702	0	0	0	702
52501300	Misc Oper - Water Treatment	282	827	358	227	220	493	43	1,292	1,922	(68)	258	1,173	7,028

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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
52501400	Misc Oper - Transmission & Distribution	3,258	13,237	10,349	5,021	1,008	256	(14,516)	0	0	0	0	1,158	19,771
52501600	Misc Oper - Admin & General	(11,121)	8,403	5,486	14,635	14,102	2,120	(4,739)	25,752	137,695	(12,302)	(17,678)	41,943	204,297
52514000	Charitable Contribution Deductible	2,500	0	0	0	0	0	0	0	0	0	0	0	2,500
52514500	Charitable Donations - Health/Education/Environmnt	500	6,500	5,630	500	1,354	5,135	600	0	2,040	2,925	0	5,043	30,227
52514600	Charitable Donations - Community	0	2,500	5,540	1,250	3,500	2,500	2,500	0	0	2,337	5,272	2,483	27,882
52514700	Community Partnerships	0	1,650	2,017	13,632	2,084	11,248	6,000	300	2,500	2,500	1,000	55,035	97,966
52514900	Customer Education	0	0	0	0	0	0	168	935	3,101	0	0	0	4,204
52514903	Customer Education Communication - Issues	0	0	0	0	0	0	0	0	0	0	0	0	0
52514905	Customer Education Communication - Printed	4,410	437	239	0	363	0	223	663	0	0	0	0	6,335
52514908	Customer Education - Media Editorial	0	0	0	0	199	0	0	0	0	0	0	0	199
52514909	Customer Education - Video & Photo	0	0	31	1,586	0	0	0	328	0	0	0	0	1,944
52515000	Community Relations - Events	0	0	115	119	0	0	0	0	1,062	0	4,162	2,284	7,741
52515001	Community Relations - Specialty	0	2,895	2,434	0	2,112	113	64	0	1,014	7,515	4,326	3,093	23,567
52522000	Community Relations	0	0	0	0	0	0	0	0	0	0	186	0	186
52524000	Co Dues/Membership Deductible	4,348	7,831	4,088	3,538	8,534	3,538	8,530	3,858	(16,159)	28,126	1,697	4,389	62,318
52548100	Hiring Costs	624	0	0	0	265	1,726	265	288	0	0	284	0	3,451
52549000	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
52549500	Inventory Physical Write-off Scrap	1,167	0	0	0	0	0	0	45,928	0	0	5,526	0	52,621
52554500	Lab Supplies	1,943	3,330	2,777	8,792	532	2,727	1,111	7,219	10,361	11,977	8,402	14,073	73,244
52556000	Lobbying Expenses	450	15,190	31,080	15,000	15,410	661	0	0	0	199	905	0	78,895
52564000	Penalties Nondeductible	0	0	0	410	(410)	820	0	0	0	0	0	0	820
52568000	Research & Development	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	14,191
52579000	Trustee Fees	0	(9)	0	0	0	1,268	(83)	0	0	18	230	147	1,572
52585000	Discounts Available	(1,684)	(1,536)	(2,282)	(2,189)	(1,862)	(1,825)	(1,914)	(1,359)	(2,322)	(1,493)	(3,222)	(2,872)	(24,559)
52586000	PO Small Price Differences - within tolerance	(64)	90	39	(16)	8	57	110	9	33	88	26	43	422
[-] AW01166	Miscellaneous expenses	30,796	75,454	83,142	81,145	61,318	52,677	19,148	113,370	160,570	60,970	49,425	159,864	947,879
54110000	Rents-Real Property - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54110013	Rents-Real Property - Water Treatment	0	0	0	0	0	0	0	0	137	0	273	0	410
54110016	Rents-Real Property - Admin & General	455	694	500	0	0	148	387	0	0	0	0	150	2,334
54140000	Rents-Equipment - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
54140013	Rents-Equipment - Water Treatment	0	0	441	(168)	0	0	0	137	0	0	0	0	410
54140014	Rents-Equipment - Transmission & Distribution	0	0	25	74	4,605	25	25	40	40	865	(40)	2,734	8,394
54140015	Rents-Equipment - Customer Accounting	0	0	0	0	0	0	0	0	0	0	283	0	283
54140016	Rents-Equipment - Admin & General	441	2,711	7,966	599	(2,077)	311	284	313	0	4,083	980	11,396	27,007
[-] AW01165	Rents	896	3,405	8,932	506	2,528	483	695	490	177	4,949	1,496	14,280	38,837
55000000	Transportation (O&M) - Natural Account	4,787	64,646	0	32,653	0	3,217	0	84,889	0	0	0	151,441	341,632
55000013	Transportation Oper - Water Treatment	0	33	13	2	0	45	0	0	0	0	0	0	93
55000014	Transportation Oper - Transmission & Distribution	0	0	0	0	0	0	0	0	0	1,229	0	195	1,424
55000015	Transportation Oper - Customer Accounting	0	0	0	0	0	517	0	0	241	390	0	154	1,302
55000016	Transportation Oper - Admin & General	689	455	262	286	645	1,013	1,492	263	50	160	85	192	5,592
55000021	Transportation Maint - Source of Supply	0	0	0	0	0	0	0	0	0	275	0	47	322
55000022	Transportation Maint - Pumping	0	0	0	0	0	0	0	0	0	0	58	0	58
55000024	Transportation Maint - Transmission & Distribution	54	0	0	0	0	560	0	519	665	2,420	42	(1,081)	3,180
55000026	Transportation Maint - Admin & General	0	0	0	0	0	0	0	0	24	0	178	98	301
55000100	Transportation Capitalized Credits	(11,987)	(75,003)	(10,607)	(44,341)	(9,674)	(26,202)	(10,762)	(95,530)	(13,045)	(7,839)	(14,299)	(161,943)	(481,232)
55010100	Transportation Lease Costs	4,841	556	(1,945)	3,750	3,798	997	649	1,392	(6,176)	6,811	(3,756)	1,118	12,035
55010200	Transportation Lease Fuel	9,594	8,733	10,514	9,357	10,874	13,027	12,270	12,998	13,271	11,562	9,766	11,248	133,214
55010300	Transportation Lease Maint	12,664	18,454	45,061	19,181	14,522	9,505	4,123	10,360	9,831	113,366	10,185	150,698	417,951
55010500	Transportation - Reimburse Non-AW Vehicle Use	564	7	366	548	27	320	563	1,500	712	326	680	342	5,956
[-] AW01164	Transportation	21,205	17,882	43,663	21,436	20,192	2,999	8,334	16,391	5,574	128,701	2,940	152,510	441,828
[-] AW01128	Operating supplies and services	161,870	222,859	198,159	240,431	254,455	159,498	156,171	281,921	309,439	301,525	173,834	594,762	3,054,925
57010000	Uncollectible Accounts Exp - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
57010015	Uncollectible Accounts Exp - Customer Accounting	79,958	18,543	30,967	97,642	43,041	(48,538)	89,161	48,349	56,829	105,505	71,250	237,984	830,690
57010016	Uncollectible Accounts Exp - Admin & General	0	0	13,258	0	0	(68,312)	0	0	(1,354)	0	0	1,460	(54,949)
[-] AW01168	Uncollectible accounts expense	79,958	18,543	44,225	97,642	43,041	(116,850)	89,161	48,349	55,475	105,505	71,250	239,444	775,741
52501500	Misc Oper - Customer Accounting	0	(363)	0	0	0	0	519	0	0	0	44,676	3,500	48,332
52510015	Bank Service Charges - Customer Accounting	11,098	11,955	12,630	13,524	12,274	12,093	10,910	10,667	9,503	6,615	16,389	5,681	133,340
52514906	Customer Education - Bill Inserts	127	0	0	0	0	0	0	0	0	0	1,042	0	1,169
52520000	Collection Agencies	22,014	18,318	18,930	14,082	17,767	9,349	16,016	18,734	5,087	23,884	4,225	29,212	197,617
52542015	Forms - Customer Accounting	7,143	2,636	8,005	8,374	8,622	7,000	8,007	7,678	8,467	9,020	6,314	7,303	88,569
52562515	Overnight Shipping - Customer Accounting	0	0	0	0	0	0	0	14	0	0	0	0	14
52566015	Postage - Customer Accounting	32,177	33,929	36,229	36,268	31,888	33,027	31,164	32,490	31,139	31,098	29,329	30,967	389,705
[-] AW01170	Customer accounting, other	72,560	66,474	75,794	72,249	70,551	61,469	66,616	69,583	54,196	70,618	101,975	76,663	858,748
56670000	Regulatory Exp - Other	9,522	4,839	26,585	(34,536)	5,179	(2,333)	8,116	17,697	(16,865)	43,681	(7,824)	25,790	79,851
[-] AW01172	Regulatory expense	9,522	4,839	26,585	(34,536)	5,179	(2,333)	8,116	17,697	(16,865)	43,681	(7,824)	25,790	79,851
55110000	Insurance Vehicle	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	3,254	39,052
55710000	Insurance General Liabilty	28,298	28,556	35,723	28,427	28,439	21,144	28,439	28,439	28,655	28,482	28,482	27,049	340,133
55711000	Insurance Casualty Reserve	0	0	0	0	0	17,169	0	0	(25,411)	0	0	(23,765)	(32,007)
55720000	Insurance Workers Compensation	11,834	11,834	11,834	11,834	11,839	11,834	11,834	11,834	11,834	11,834	11,850	11,880	142,072
55720100	Insurance WC Capitalized Credits	(2,334)	(3,357)	(3,438)	(3,788)	(3,135)	(6,182)	(3,300)	(3,263)	(4,000)	(2,404)	(4,384)	(3,220)	(42,805)

Tennessee American Water Company
2016 Monthly Income Statement

G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
55730000	Insurance Other	2,852	2,124	2,702	2,488	2,488	2,988	2,488	2,488	2,488	4,738	2,488	2,488	32,818
[-] AW01171	Insurance other than group	43,905	42,411	50,075	42,215	42,884	50,206	42,715	42,752	16,820	45,904	41,690	17,685	479,263
62002100	M&S Maint - Source of Supply	6,973	2,689	4,294	2,419	4,137	9,025	2,709	388	1,063	2,996	4,267	6,670	47,629
62002200	M&S Maint - Pumping	1,264	584	21	22	352	1,106	291	1,347	4,462	3,655	475	487	14,067
62002300	M&S Maint - Water Treatment	51	2,092	103	2,331	0	642	1,752	59	2,792	181	1,615	11	11,628
62002400	M&S Maint - Transmission & Distribution	2,598	5,201	7,367	2,989	11,412	8,896	4,523	10,438	9,407	8,805	14,588	6,221	92,445
62002600	M&S Maint - Admin & General	0	0	47	0	82	800	75	96	746	728	2,528	60	5,162
62502100	Misc Maint - Source of Supply	3,677	(631)	5,991	(989)	11,622	0	4,750	0	926	888	0	1,019	27,252
62502200	Misc Maint - Pumping	0	0	0	0	838	0	0	234	3,506	1,650	8,200	0	14,428
62502300	Misc Maint - Water Treatment	0	0	720	0	0	742	1,281	537	25,175	2,107	10,802	30,097	71,461
62502400	Misc Maint - Transmission & Distribution	6,137	8,628	9,242	10,044	5,500	18,497	5,726	4,296	8,900	33,587	5,947	15,605	132,108
62502420	Misc Maint - Transmission & Distribution - Mains	0	0	0	469	0	0	0	0	0	0	1,838	0	2,306
62502435	Misc Maint - Transmission & Distribution - Meters	576	1,038	0	0	0	0	0	0	0	0	0	0	1,614
62502600	Misc Maint - Admin & General	13,730	13,094	12,767	15,223	21,419	14,188	19,635	18,973	18,139	18,313	18,511	18,272	202,266
62520700	Misc Maint Paving/Backfill	17,640	18,486	15,175	8,728	21,725	31,775	15,399	7,683	39,007	161,480	90,944	54,561	482,602
62520800	Misc Maint Permits - Natural Account	0	0	0	0	0	0	0	0	0	0	0	0	0
62520824	Misc Maint Permits - Transmission & Distribution	12,200	9,095	28,731	2,835	0	(58,804)	(1,058)	1,947	(10,240)	0	2,500	1,575	(11,219)
63110023	Contract Svc-Eng Maint - Water Treatment	0	0	0	0	0	0	0	0	1,011	0	0	1,135	2,146
63110024	Contract Svc-Eng Maint - Transmission & Distr	0	0	0	0	0	0	0	0	0	0	140,000	37,926	177,926
63150021	Contract Svc-Other Maint - Source of Supply	(12,953)	0	490	589	221	221	1,448	26,469	221	12,495	33,535	11,647	74,384
63150022	Contract Svc-Other Maint - Pumping	0	0	0	0	0	0	3,105	0	48,554	28,148	0	113,490	193,296
63150023	Contract Svc-Other Maint - Water Treatment	0	1,308	10,510	(181)	4,388	0	12,935	5,501	33,432	45,593	11,850	92,389	217,726
63150024	Contract Svc-Other Maint - Transmission & Distr	482	4,145	(3,052)	2,800	8,660	3,592	506	14,503	22,904	222,068	(60,860)	73,352	289,099
63150026	Contract Svc-Other Maint - Admin & General	0	277	161	1,000	161	0	1,484	0	0	68,780	43,116	62,175	177,155
[-] AW01129	Maintenance supplies and services	52,376	66,005	92,566	48,278	90,518	30,679	74,560	92,470	210,004	611,475	329,854	526,693	2,225,480
52801200	Capital Accrual Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01173	Balance sheet pass thru accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
88101000	Capital Movements - UP	2,959,945	(232,016)	1,326,524	1,274,128	466,472	1,563,654	314,109	41,082	1,212,202	1,166,491	2,452,553	3,128,238	15,673,382
88106000	Capital Movements - CCNC	(2,691,943)	89,388	(401,862)	662,804	93,304	6,636,823	1,251,072	728,736	(613,827)	(384,068)	(1,084,559)	(2,224,986)	2,060,882
88107000	Capital Movements - CWIP	1,281,196	1,297,429	725,581	1,531,826	1,176,477	(7,057,723)	(456,317)	179,447	(132,240)	255,068	(445,064)	(112,132)	(1,756,453)
88108020	Capital Movements - UP - A/D - Salvage	(5,949)	(57,760)	0	(1,974)	(2,294)	(384)	0	0	0	0	(6,961)	(98,811)	(174,133)
88252100	Capital Movements - ADV NT	18,583	135,224	527,429	(43,583)	78,288	(43,154)	(50,051)	103,441	239,944	15,308	12,172	239,177	1,232,777
88252170	Capital Movements - ADV NT WIP	0	43,405	166,808	33,076	0	74,541	50,489	(48,026)	(10,183)	(252,104)	0	165,714	223,720
88252200	Capital Movements - ADV Tax	0	11,263	0	352	40,018	0	(89,501)	852	68,425	0	21,076	203	52,689
88252270	Capital Movements - ADV Tax WIP	0	(1,866)	(8,616)	(436)	(16,685)	(7,266)	83,671	(13,998)	13,398	(15,084)	(10,464)	(3,529)	19,125
88257000	Capital Movements - Cost of Removal	320,297	794,497	38,471	66,000	7,975	196,329	17,043	5,872	208,730	55,136	339,122	155,961	2,205,433
88257100	Capital Movements - RWIP	(282,261)	23,415	27,012	26,636	464,001	(68,597)	46,855	29,974	(16,033)	34,146	(261,085)	(100,175)	(76,111)
88271100	Capital Movements - CIAC NT	(19,191)	(559,400)	(715,550)	(2,911)	(55,837)	(6,881)	(55,689)	(58,959)	(271,099)	(14,380)	(357,017)	(438,678)	(2,555,592)
88271170	Capital Movements - CIAC NT WIP	3,637	491,390	8,372	2,911	(3,868)	(239)	47,689	(4,922)	(12,309)	(17,645)	327,099	(24,310)	817,806
88271200	Capital Movements - CIAC Tax	0	0	(1,053)	(764)	0	0	0	0	(89,501)	(3,358)	(21,076)	(2,312)	(118,063)
88271270	Capital Movements - CIAC Tax WIP	0	7,202	0	0	0	0	0	0	0	3,358	2,312	0	12,872
88900000	Capital Movements - Settlement	(1,584,314)	(2,042,170)	(1,693,117)	(3,548,065)	(2,247,851)	(1,287,102)	(1,159,370)	(963,500)	(597,508)	(842,868)	(968,108)	(684,360)	(17,618,333)
[-] AW01174	Capital movements	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] AW01111	Operation and maintenance expense	1,789,144	1,684,204	1,973,995	1,792,934	1,833,874	1,750,993	2,004,742	2,014,007	2,255,231	2,488,135	2,079,526	3,282,091	24,948,876
68011000	Depreciation Exp - UPIS General	589,625	800,752	599,905	600,336	603,239	604,084	624,680	627,583	(406,489)	620,959	622,042	619,507	6,506,222
68012000	Depreciation Exp - Amort CIAC Tax	(4,320)	(4,320)	(4,320)	(4,321)	(4,321)	(4,321)	(4,321)	(4,321)	(4,321)	(4,404)	(4,407)	(4,427)	(52,123)
68012500	Depreciation Exp - Amort CIAC Nontax	(13,667)	(13,687)	(14,192)	(14,850)	(14,853)	(14,903)	(14,912)	(14,973)	(15,027)	(15,301)	(15,314)	(30,106)	(191,783)
[-] AW01132	Depreciation	571,639	782,746	581,394	581,166	584,065	584,860	605,446	608,289	(425,838)	601,253	602,321	584,975	6,262,316
68254000	Amortization - Reg Asset AFUDC	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	3,764	45,166
68255000	Amortization - UPAA	624	624	624	624	624	624	624	624	624	624	624	624	7,485
68258000	Amortization - Reg Asset	98	98	98	98	98	98	98	98	98	98	98	98	1,176
[-] AW01133	Amortization	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	53,827
68311000	Removal Costs - ARO/Net Neg Salvage	30,726	30,057	30,558	30,677	30,550	30,587	33,356	33,331	1,065,801	43,302	43,326	43,299	1,445,570
68312000	Removal Costs - Net Negative Salvage CIAC Tax	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(318)	(3,812)
68312500	Removal Costs - Net Negative Salvage CIAC Non-Tax	(1,530)	(1,533)	(1,612)	(1,717)	(1,717)	(1,725)	(1,726)	(1,735)	(1,744)	(1,788)	(1,790)	(4,122)	(22,738)
[-] AW01134	Removal costs, net	28,879	28,206	28,628	28,643	28,515	28,545	31,312	31,278	1,063,740	41,196	41,219	38,860	1,419,021
[-] AW01112	Depreciation and amortization	605,003	815,437	614,508	614,294	617,066	617,890	641,244	644,053	642,387	646,936	648,026	628,321	7,735,163
68520000	Property Taxes	276,053	276,053	276,053	276,053	276,053	276,053	276,053	276,053	276,053	276,053	276,053	272,314	3,308,892
68532000	FUTA	2,769	1,457	24	71	75	70	80	44	29	19	29	34	4,701
68532100	FUTA Cap Credits	(700)	(448)	(0)	(27)	(17)	(4)	(31)	(16)	42	0	0	(13)	(1,215)
68533000	FICA	39,335	41,376	45,328	41,041	40,528	45,439	39,759	44,659	51,921	36,341	42,555	51,547	519,829
68533100	FICA Cap Credits	(8,805)	(17,616)	(13,248)	(12,937)	(11,428)	(14,501)	(10,524)	(10,511)	(16,176)	(7,538)	(14,018)	(10,627)	(147,927)
68535000	SUTA	13,057	10,498	906	(2,318)	(19,584)	34	41	21	33	(22,188)	12	270	(19,219)
68535100	SUTA Cap Credits	(3,289)	(3,215)	(128)	647	5,968	(11)	(14)	(9)	(0)	(0)	0	0	(51)
68543000	Other Taxes and Licenses	35,000	35,000	35,000	35,050	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	420,050
68544000	Gross Receipts Tax	22,149	22,149	22,149	22,149	22,149	22,149	51,911	51,911	51,911	51,911	51,911	51,911	444,359
68545000	Utility Reg Assessment	15,580	15,580	17,402	16,187	16,187	16,187	16,187	16,187	16,187	16,187	16,187	16,187	194,246
[-] AW01113	General taxes	391,147	380,833	383,486	375,915	364,930	380,416	408,462	413,338	414,999	385,785	407,729.9	416,623	4,723,666
59021000	Gains/Losses Utility Property Sales	0	0	0	0	0	0	0	(83,895)	0	0	0.0	0	(83,895)
[-] AW01114	Gain/Loss on sale of assets	0	0	0	0	0	0	0	(83,895)	0	0	0.0	0	(83,895)

Tennessee American Water Company
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G/L Account	Account Name	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] AW01108	Operating expenses, net	2,785,295	2,880,475	2,971,988	2,783,143	2,815,870	2,749,298	3,054,448	2,987,503	3,312,618	3,520,855	3,135,281.0	4,327,035	37,323,810
[-] AW01184	Operating Income (loss)	(1,098,484)	(994,641)	(847,925)	(1,395,974)	(1,715,311)	(1,968,108)	(2,560,133)	(2,111,105)	(1,505,921)	(1,572,885)	(1,752,483.5)	206,949	(17,316,022)
81010000	Interest Long Term Debt	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240	37,240.0	37,240	446,880
81015000	Interest Long Term Debt Intercompany	231,525	231,525	231,525	231,525	231,525	231,525	231,525	231,525	231,525	231,525	243,080.6	258,192	2,816,522
81016000	Interest expense-LTD debt discount amort inside	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,009	1,008.9	1,280	12,378
[-] AW01135	Interest on long-term debt	269,774	269,774	269,774	269,774	269,774	269,774	269,774	269,774	269,774	269,774	281,329.5	296,711	3,275,780
81315000	Interest Short Term Debt Intercompany	10,932	10,821	13,666	13,855	13,931	14,252	15,831	14,603	13,806	14,301	10,672.0	4,371	151,040
[-] AW01136	Interest on short-term debt	10,932	10,821	13,666	13,855	13,931	14,252	15,831	14,603	13,806	14,301	10,672.0	4,371	151,040
[-] AW01116	Interest, net	280,706	280,595	283,440	283,628	283,705	284,026	285,604	284,377	283,580	284,074	292,001.5	301,082	3,426,820
70510000	AFUDC - Equity	(12,451)	(27,651)	(25,374)	(32,935)	(38,726)	(26,428)	(10,363)	(9,768)	22,990	(9,285)	(7,799.8)	(3,884)	(181,675)
[-] AW01117	Allowance for funds used during construction	(12,451)	(27,651)	(25,374)	(32,935)	(38,726)	(26,428)	(10,363)	(9,768)	22,990	(9,285)	(7,799.8)	(3,884)	(181,675)
85000000	AFUDC Debt	(8,375)	(11,321)	(17,025)	(22,098)	(25,880)	(17,732)	(6,953)	(6,554)	7,720	(6,230)	(5,233.5)	(1,199)	(120,881)
[-] AW01118	Allowance for borrowed funds used during cons	(8,375)	(11,321)	(17,025)	(22,098)	(25,880)	(17,732)	(6,953)	(6,554)	7,720	(6,230)	(5,233.5)	(1,199)	(120,881)
82010000	Amortize Debt Disc & Exp	188	182	195	188	188	188	188	188	188	188	188.5	188	2,261
82015000	Amortize Debt Disc & Exp Intercompany	4,093	3,989	4,165	4,093	4,093	4,093	4,093	4,093	4,093	4,093	4,192.4	4,334	49,424
82016000	Amortize Debt Exp Inside-Revolving Credit Line	1,442	1,442	1,442	1,783	1,783	1,783	1,783	1,783	1,783	1,783	1,783.2	1,783	20,374
[-] AW01119	Amortization of debt expense	5,723	5,613	5,802	6,065	6,065	6,065	6,065	6,065	6,065	6,065	6,164.1	6,305	72,059
71511000	M&J Revenues	(9,322)	(2,002)	(6,816)	(4,613)	(3,722)	(12,462)	(4,822)	(2,847)	0	(1,013)	(4,302.0)	(2,782)	(54,703)
71521000	M&J Expenses	2,292	2,017	1,245	1,005	44,775	4,339	4,171	7,101	3,687	1,013	1,215.3	(408)	72,452
71712000	Gains/Losses Other Non-Operating	0	0	0	0	1	1	1	1	1	1	0.9	1	7
72801000	Adv Receipt Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801100	Adv Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801200	Adv Refund Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72801300	Adv Refund Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72802100	CIAC Receipt Non-Services Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
72803000	Salvage/Scrap Receipt Clearing	0	0	0	0	0	0	0	0	0	0	0.0	0	0
[-] AW01142	Other miscellaneous income	(7,030)	15	(5,571)	(3,608)	41,054	(8,122)	(650)	4,255	3,688	0	(3,085.7)	(3,189)	17,756
[-] AW01140	Other income	(7,030)	15	(5,571)	(3,608)	41,054	(8,122)	(650)	4,255	3,688	0	(3,085.7)	(3,189)	17,756
75840000	Lobbying Expenses	364	364	364	364	364	364	364	364	(2,912)	5,093	0.0	0	5,093
75841000	Political Contributiions	0	0	0	0	0	0	0	0	0	0	20,000.0	0	20,000
[-] AW01145	Other miscellaneous deductions	364	364	364	364	364	364	364	364	(2,912)	5,093	20,000.0	0	25,093
[-] AW01143	Other deductions	364	364	364	364	364	364	364	364	(2,912)	5,093	20,000.0	0	25,093
[-] AW01120	Other, net	(6,666)	379	(5,207)	(3,244)	41,418	(7,758)	(286)	4,619	776	5,094	16,914.3	(3,189)	42,849
[-] AW01110	Other Income (Expenses)	258,938	247,614	241,635	231,416	266,582	238,173	274,067	278,737	321,131	279,718	302,046.6	299,116	3,239,172
[-] AW01182	Income (loss) before income taxes	(839,546)	(747,027)	(606,290)	(1,164,558)	(1,448,729)	(1,729,935)	(2,286,066)	(1,832,368)	(1,184,790)	(1,293,168)	(1,450,436.9)	506,065	(14,076,850)
69011000	FIT - Current	42,146	37,820	33,281	60,290	77,362	156,301	141,994	108,903	1,839	74,709	82,429.0	1,589,379	2,406,453
69012000	FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(1,206,362)	(1,206,362)
[-] AW01150	Current federal income taxes - operating	42,146	37,820	33,281	60,290	77,362	156,301	141,994	108,903	1,839	74,709	82,429.0	383,017	1,200,091
69021000	SIT - Current	1,480	1,329	58,295	32,531	41,742	59,357	67,905	52,080	48,059	39,983	45,191.0	96,983	544,935
69022000	SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	308,483	308,483
[-] AW01151	Current state income taxes - operating	1,480	1,329	58,295	32,531	41,742	59,357	67,905	52,080	48,059	39,983	45,191.0	405,466	853,418
[-] AW01146	Current income taxes - operating	43,626	39,149	91,576	92,821	119,104	215,658	209,899	160,983	49,898	114,692	127,620.0	788,483	2,053,509
69031000	FIT - Other Income & Deductions Current Year	337	(19)	279	168	(2,150)	210	17	4,925	(413)	(277)	(950.0)	(2,127)	0
[-] AW01152	Current federal income taxes - non-operating	337	(19)	279	168	(2,150)	210	17	4,925	(413)	(277)	(950.0)	(2,127)	0
69041000	SIT - Other Income & Deductions Current Year	12	(1)	311	91	(1,160)	185	8	2,356	42	(157)	(521.0)	(1,166)	0
[-] AW01153	Current state income taxes - non-operating	12	(1)	311	91	(1,160)	185	8	2,356	42	(157)	(521.0)	(1,166)	0
[-] AW01147	Current income taxes - non-operating	349	(20)	590	259	(3,310)	395	25	7,281	(371)	(434)	(1,471.0)	(3,293)	0
[-] AW01121	Current income taxes	43,975	39,129	92,166	93,080	115,794	216,053	209,924	168,264	49,527	114,258	126,149.0	785,190	2,053,509
69062000	Deferred FIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	1,206,443	1,206,443
69063000	Deferred FIT - Reg Asset/Liability	8,678	8,678	8,678	8,678	8,678	8,678	8,678	8,678	8,678	8,678	8,678.0	40,084	135,542
69065000	Deferred FIT - Other	257,217	228,617	118,559	322,798	402,131	425,232	616,945	494,045	367,218	351,311	413,988.0	(1,741,155)	2,256,906
[-] AW01148	Deferred federal income tax expense	265,895	237,295	127,237	331,476	410,809	433,910	625,623	502,723	375,896	359,989	422,666.0	(494,628)	3,598,891
69072000	Deferred SIT - Prior Year Adjustment	0	0	0	0	0	0	0	0	0	0	0.0	(156,469)	(156,469)
69073000	Deferred SIT - Reg Asset/Liability	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301.5)	(1,301)	(15,618)
69073500	Deferred SIT - Other	59,486	53,075	(23,852)	45,046	55,720	50,527	80,433	64,729	45,057	46,364	51,844.0	(292,486)	235,943
[-] AW01149	Deferred state income tax expense	58,185	51,774	(25,153)	43,745	54,419	49,226	79,132	63,428	43,756	45,063	50,542.5	(450,256)	63,856
[-] AW01122	Deferred taxes	324,080	289,069	102,084	375,221	465,228	483,136	704,755	566,151	419,652	405,052	473,208.5	(944,885)	3,662,747
69522000	Investment Tax Credits Restored - 3%	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258)	(258.0)	(73,530)	(76,368)
69523000	Investment Tax Credits Restored - 4%	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397)	(397.0)	4,367	0
69524000	Investment Tax Credits Restored - 10%	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709)	(5,709.0)	62,799	0
[-] AW01123	Amortization of investment tax credits	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364)	(6,364.0)	(6,364)	(76,368)
[-] AW01109	Provision for income taxes	361,691	321,834	187,886	461,937	574,658	692,825	908,315	728,051	462,815	512,946	592,993.5	(166,059)	5,639,888
[-] AW01181	Net income (loss)	(477,856)	(425,193)	(418,404)	(702,622)	(874,072)	(1,037,111)	(1,377,752)	(1,104,317)	(721,976)	(780,222)	(857,443.4)	340,006	(8,436,962)
[-] AW01180	Net Income Available to common stockholders	(477,856)	(425,193)	(418,404)	(702,622)	(874,072)	(1,037,111)	(1,377,752)	(1,104,317)	(721,976)	(780,222)	(857,443.4)	340,006	(8,436,962)
86021500	Dividend Declared Common Stock Intercompany	0	0	962,796	0	0	962,796	0	0	1,925,593	0	0.0	2,338,220	6,189,405
[-] AW01125	Common Dividends	0	0	962,796	0	0	962,796	0	0	1,925,593	0	0.0	2,338,220	6,189,405
[-] AW0194	PROFIT & LOSS STATEMENT	(477,856)	(425,193)	544,392	(702,622)	(874,072)	(74,315)	(1,377,752)	(1,104,317)	1,203,617	(780,222)	(857,443.4)	2,678,226	(2,247,557)
Result		**(477,856)**	**(425,193)**	**544,392**	**(702,622)**	**(874,072)**	**(74,315)**	**(1,377,752)**	**(1,104,317)**	**1,203,617**	**(780,222)**	**(857,443.4)**	**2,678,226**	**(2,247,557)**

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
[-] Standard GAAP	$851,904	$1,610,317	$744,719	$1,793,525	$1,793,525
[-] BALANCE SHEET	851,904	1,610,317	744,719	1,793,525	1,793,525
[-] ASSETS	352,213,739	352,851,959	381,554,153	356,036,356	356,036,356
[-] Total Property Plant & Equipment	341,442,163	340,601,220	342,272,884	342,828,670	342,828,670
[-] Utility property, net	341,442,163	340,601,220	342,272,884	342,828,670	342,828,670
[-] Utility plant in service	472,730,114	472,422,019	473,790,467	474,905,007	474,905,007
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	638,966	638,966	638,966	638,966	638,966
UPIS - Land & Land Rights - Admin & General	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881
UPIS - Struct & Imp - Source of Supply	1,076,264	1,076,264	1,076,264	1,076,264	1,076,264
UPIS - Struct & Imp - Pumping	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572
UPIS - Struct & Imp - Water Treatment	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006
UPIS - Struct & Imp - Transmission & Distribution	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569
UPIS - Struct & Imp - Admin & General	4,452,151	4,452,151	4,452,151	4,452,151	4,452,151
UPIS - Lake & River & Other	589,212	589,212	589,212	589,212	589,212
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	856,116	856,116	856,116	856,116	856,116
UPIS - Pumping Equipment - Electric	6,027,325	6,027,325	6,027,325	6,027,325	6,027,325
UPIS - Pumping Equipment - Diesel	92,937	92,937	92,937	92,937	92,937
UPIS - Pumping Equipment - Other	3,094,609	3,094,609	3,242,625	3,242,625	3,242,625
UPIS - Pumping Equipment - Source of Supply	2,620,003	2,620,003	2,677,418	2,677,418	2,677,418
UPIS - Water Treatment Equipment	29,343,128	29,885,668	29,902,505	29,902,505	29,902,505
UPIS - Distribution Reservoirs & Standpipes	14,805,248	14,805,248	14,805,248	14,784,075	14,784,075
UPIS - Transmission & Distribution Mains	164,408,847	164,865,891	167,254,211	172,482,600	172,482,600
UPIS - Services	34,049,393	34,230,051	34,307,004	34,309,671	34,309,671
UPIS - Meters	24,050,765	24,043,018	24,067,099	28,448,949	28,448,949
UPIS - Meter Installations	26,034,143	26,119,986	26,441,158	26,536,456	26,536,456

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
UPIS - Hydrants	13,531,813	13,706,667	13,919,780	14,264,056	14,264,056
UPIS - Other P/E - Intangible	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178
UPIS - Other P/E - Source of Supply	222,421	222,421	222,421	222,421	222,421
UPIS - Office Furniture & Equipment	11,209,210	11,209,196	11,551,413	11,940,216	11,940,216
UPIS - Transportation Equipment	7,239,121	7,239,121	7,280,908	7,338,229	7,338,229
UPIS - Stores Equipment	0	0	0	0	0
UPIS - Tools-Shop-Garage Equipment	971,826	971,826	971,826	971,826	971,826
UPIS - Laboratory Equipment	157,380	162,175	163,780	163,780	163,780
UPIS - Power Operated Equipment	379,488	379,488	379,488	379,488	379,488
UPIS - Communication Equipment	2,406,241	2,417,238	2,417,238	2,417,238	2,417,238
UPIS - Misc Equipment	667,623	667,623	673,386	673,386	673,386
UPIS - Other Tangible Property	17,776	17,776	17,776	17,776	17,776
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0
Property Held Future	10,000	10,000	10,000	0	0
Utility Plant Purchased or Sold	0	0	0	0	0
CCNC Struct & Imp - Source of Supply	2,051,447	2,051,447	2,051,447	2,051,447	2,051,447
CCNC Struct & Imp - Pumping	487,030	487,030	487,030	487,030	487,030
CCNC Struct & Imp - Water Treatment	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145
CCNC Struct & Imp - Transmission & Distribution	0	0	0	0	0
CCNC Struct & Imp - Admin & General	936,407	936,407	950,672	950,672	950,672
CCNC Lake - River & Other	2,161,913	2,161,913	2,161,913	2,161,913	2,161,913
CCNC Supply Mains	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045
CCNC Pumping Equipment - Electric	85,302	85,302	85,302	85,302	85,302
CCNC Pumping Equipment - Other	5,914,405	5,996,058	5,993,644	6,134,407	6,134,407
CCNC Pumping Equipment - Source of Supply	106,233	106,233	48,818	48,818	48,818
CCNC - Water Treatment Equipment - Non-Media	2,724,617	2,182,077	2,165,239	2,165,239	2,165,239
CCNC - Distribution Reservoirs & Standpipes	7,300,919	7,300,919	7,486,449	7,499,485	7,499,485

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
CCNC - Transmssn & Distr Mains Not Classified	32,662,386	32,272,237	30,378,044	25,747,490	25,747,490
CCNC Services	786,451	345,272	356,952	532,528	532,528
CCNC Meters	5,449,545	5,506,729	5,385,349	1,012,367	1,012,367
CCNC Meter Installations	511,094	245,454	170,616	297,993	297,993
CCNC Hydrants	933,937	649,090	546,548	325,428	325,428
CCNC Other P/E Intangible	130,284	130,284	130,284	130,284	130,284
CCNC Office Furniture & Equipment	8,522,973	8,542,509	8,172,417	7,807,062	7,807,062
CCNC Transportation Equipment Not Classified	3,935,804	3,945,839	4,090,687	3,866,546	3,866,546
CCNC Tools-Shop-Garage Equipment	386,446	401,121	408,726	413,236	413,236
CCNC Laboratory Equipment	14,204	9,408	7,804	7,804	7,804
CCNC Communication Equipment	410,948	400,419	400,419	400,419	400,419
CCNC Misc Equipment	308,843	308,374	316,930	316,930	316,930
CCNC Other Tangible Property	2,963	2,963	2,963	2,963	2,963
[-] Construction work in progress	6,101,258	6,596,709	7,817,001	8,103,244	8,103,244
CWIP	5,829,886	6,216,800	7,414,186	7,585,669	7,585,669
CWIP - Backhoe Clearing	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	312,850	421,387	444,293	552,757	552,757
CWIP - Eng Clearing Eng Overhead	0	0	0	6,296	6,296
CWIP - Management Study - AMR	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0
CWIP - Suspended CWIP Reserve	(41,478)	(41,478)	(41,478)	(41,478)	(41,478)
CWIP-T&I Indirect OH Clearing	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0
[-] Accumulated depreciation/amortization	(133,639,631)	(134,667,929)	(135,585,005)	(136,430,002)	(136,430,002)
Accum Depreciation - Utility Plant in Service	(186,688,537)	(187,725,712)	(188,760,635)	(189,800,493)	(189,800,493)
Accum Depreciation - Salvage/Scrap	(4,908,908)	(4,909,108)	(4,909,108)	(4,909,108)	(4,909,108)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	58,003,936	58,013,106	58,131,046	58,326,001	58,326,001

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Accum Depreciation - Reg Asset	(36,262)	(36,355)	(36,448)	(36,541)	(36,541)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0
[-] Utility Plant Adjustments	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
UPAA - Neg Post 1/1/06	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
[-] Total Current Assets	9,114,653	10,529,778	11,720,390	10,671,908	10,671,908
[-] Cash and cash equivalents	(1,095,292)	108,477	352,186	424,120	424,120
BNYM TN	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0
BNYM TN - Customer Lockbox	0	144	106	175	175
BNYM TN - Credit Card and E-Checks	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Concentration - Misc Debits/Credits	0	0	0	0	0
PNC AWCC-Accounts Payable	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(1,287,472)	(156,865)	0	0	0
PNC AWCC-Payroll	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	(1,905)	(1,364)	(4,700)	0	0
PNC AWCC-Payroll - Outbound Check	0	0	4,700	0	0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
PNC AWCC-Customer Refund	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(148,846)	(160,378)	0	0	0
PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	0	0	0	0	0
US Bank TN - Main	179,053	276,283	220,098	325,783	325,783
US Bank TN - Customer Direct Debit	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0
US Bank TN - Customer Lockbox	0	0	0	0	0
US Bank TN - Credit Card and E-Checks	152,891	140,789	122,686	93,641	93,641
US Bank TN - Firstech Collections	734	348	139	866	866
US Bank TN - FiServ (aka CheckFree)	10,000	7,956	6,782	1,487	1,487
US Bank TN - Penn Credit	0	0	57	0	0
US Bank TN - E-Return - US Bank	0	0	278	0	0
US Bank TN -Credit Card & Echeck E-Returns	(2,689)	(602)	(160)	0	0
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0
US Bank TN - NSF Return Payments	942	166	200	168	168
US Bank TN - Misc Debits/Credits	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0
Suntrust TN	0	0	0	0	0
Suntrust TN - Customer Lockbox	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0
Cash Clearing - MI's	0	0	0	0	0
Cash Clearing - ORCOM	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0
Petty Cash	0	0	0	0	0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
[-] Accounts receivable, net	5,749,406	4,985,316	5,830,158	4,902,869	4,902,869
[-] Utility customer accounts receivable	5,241,382	4,570,012	5,316,870	4,499,520	4,499,520
A/R - Customer - CIS Reconciliation	4,461,366	3,794,343	4,722,795	3,959,763	3,959,763
A/R - Customer - ECIS	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	780,017	780,017	623,660	623,660	623,660
A/R - Customer - Payment Clarification	0	(4,427)	(29,585)	(83,903)	(83,903)
A/R - Customer - Returns Clarification	0	79	0	0	0
[-] Receivable from affiliated companies	72,180	61,314	109,940	59,784	59,784
A/R Assoc Cos - Miscellaneous	706	0	1,569	0	0
AR Associated Cos - AWI IOTG	0	0	0	0	0
A/R Assoc Cos - Reconciliation Account	14,578	14,794	33,759	9,987	9,987
Intercompany System Clearing -CIS Only	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	56,896	46,521	74,611	49,797	49,797
A/R Assoc Cos - Dividend Equivalents	0	0	0	0	0
N/R Assoc Co's	0	0	0	0	0
[-] Other receivables, net	704,071	617,813	693,987	639,748	639,748
Misc A/R - Reconciliation Account	650,603	562,773	637,052	606,764	606,764
Misc A/R - Manual	1,494	1,493	1,505	1,508	1,508
Misc A/R - Retro Insurance	0	0	0	0	0
Misc A/R - Medicare Subsidy	51,973	53,547	55,344	31,425	31,425
Misc A/R - Employees	0	0	85	51	51
Misc A/R - Employees Payroll	0	0	0	0	0
[-] Allowance for uncollectible accounts	(268,227)	(263,824)	(290,639)	(296,183)	(296,183)
Allowance for Uncollectible Accounts	(256,310)	(251,906)	(261,095)	(266,639)	(266,639)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(11,917)	(11,917)	(29,544)	(29,544)	(29,544)
[-] Unbilled revenues	2,391,822	2,648,104	2,826,682	2,784,779	2,784,779
Unbilled Utility Revenue	2,391,822	2,648,104	2,826,682	2,784,779	2,784,779

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
[-] Materials and supplies	1,398,237	1,810,524	1,765,141	1,705,463	1,705,463
Inventory - Plant Material	1,139,975	1,484,364	1,500,837	1,445,095	1,445,095
Inventory - Chemicals	258,263	273,292	263,937	259,360	259,360
Inventory - Other Materials & Supplies	0	52,869	368	992	992
Inventory - Shippers Edge Freight Clearing	0	0	0	17	17
Inventory - Price Difference	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0
[-] Other current assets	670,479	977,358	946,222	854,678	854,678
Other Special Deposits	15,000	15,000	15,000	15,000	15,000
Other Current Assets	0	0	0	0	0
Other Current Assets - OPEB Repurpose	0	0	0	0	0
Prepaid Taxes	426,481	341,185	255,888	170,592	170,592
Prepaid Insurance	(56,489)	318,153	224,190	129,392	129,392
Prepaid Insurance - Intercompany	0	0	0	0	0
Prepaid PUC/PSC Assessment	(20,288)	(40,575)	203,698	176,374	176,374
Prepaid Audit Fees	0	0	0	0	0
Prepaid Other	(8,378)	2,575	0	0	0
Prepaid Other - Global	45,224	84,972	77,003	65,920	65,920
Reg Asset-OCA tax					0
Reg Asset-OCA non tax	0	0	0	0	0
Reg Asset - Deferred Vacation Pay	268,929	256,049	170,444	297,399	297,399
[-] Total Regulatory and other long-term assets	1,656,924	1,720,960	27,560,879	2,535,777	2,535,777
[-] Regulatory assets	1,553,917	1,619,822	27,448,327	2,425,513	2,425,513
[-] Reg asset - income tax recovery	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	282,762	1,075,342	1,082,107	1,085,455	1,085,455
Reg Asset-Inc Tax Rec Thru Rates-Other	0	0	0	0	0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	91,674	149,600	152,708	154,545	154,545
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(374,436)	(1,224,942)	(1,234,815)	(1,240,000)	(1,240,000)
[-] Debt and preferred stock expense	1,339,933	1,327,371	1,314,404	1,302,178	1,302,178
Reg Asset - Unamortized Debt Exp	5,854	5,672	5,472	5,284	5,284
Reg Asset - Unamortized Debt Exp Interco	1,334,079	1,321,699	1,308,932	1,296,894	1,296,894
[-] Deferred rate case	45,709	126,596	187,877	400,254	400,254
Reg Asset - Deferred Rate Case	45,709	126,596	187,877	400,254	400,254
[-] Purchase premium recoverable thru rates	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0
[-] Other regulatory assets	168,275	165,856	25,946,047	723,081	723,081
Reg Asset - Cost of Removal	0	0	22,867,072	0	0
Reg Asset - Cost of Removal - RWIP	0	0	312,519	0	0
Reg Asset - Deferred Vacation Pay	0	0	0	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0
Reg Asset - Post In-Service Depreciation	0	0	421,548	562,064	562,064
Reg Asset - Management Study	0	0	0	0	0
Reg Asset- Closing Costs	6,917	6,833	6,750	6,667	6,667
Regulatory Asset - "Make-Whole Premium"	128,480	126,144	123,808	121,472	121,472
Regulatory Asset - Enterprise Solutions	32,878	32,878	32,878	32,878	32,878
Reg Asset - Other	0	0	2,181,472	0	0
[-] Operating lease right-of-use assets	987	908	829	749	749
LT Asset - Operating Lease Right-Of-Use Assets	987	908	829	749	749

Tennessee American Water Company
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G/L Account	January	February	March	April	Total
[-] Other long-term assets	102,020	100,230	111,723	109,515	109,515
LT Asset - Preliminary Financing Exp	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	102,020	100,230	98,440	96,651	96,651
LT Asset- Long Term portion of Prepaid Global	0	0	13,282	12,824	12,824
LT Asset- Long Term portion of Global Prepaid Ins	0	0	0	40	40
[-] CAPITAL AND LIABILITIES	(351,361,835)	(351,241,641)	(380,809,434)	(354,242,831)	(354,242,831)
[-] Total Capitalization	(264,425,854)	(264,427,448)	(273,428,685)	(273,429,923)	(273,429,923)
[-] Total Equity	(152,749,510)	(152,749,510)	(161,749,510)	(161,749,510)	(161,749,510)
[-] Total Stockholders' equity	(152,749,510)	(152,749,510)	(161,749,510)	(161,749,510)	(161,749,510)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(86,809,406)	(86,809,406)	(95,809,406)	(95,809,406)	(95,809,406)
Paid-in Capital - Subs Intercompany	(86,809,406)	(86,809,406)	(95,809,406)	(95,809,406)	(95,809,406)
[-] Retained earnings	(52,185,869)	(52,185,869)	(52,185,869)	(52,185,869)	(52,185,869)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(52,676,837)	(52,676,837)	(52,676,837)	(52,676,837)	(52,676,837)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(111,676,345)	(111,677,938)	(111,679,176)	(111,680,413)	(111,680,413)
[-] Long-term debt	(111,676,345)	(111,677,938)	(111,679,176)	(111,680,413)	(111,680,413)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	303,976	302,383	301,146	299,908	299,908
Bonds - Interco	(106,280,321)	(106,280,321)	(106,280,321)	(106,280,321)	(106,280,321)
[-] Total Current Liabilities	(31,705,693)	(31,619,070)	(26,934,825)	(25,305,735)	(25,305,735)
[-] Short-term debt	(6,366,510)	(9,261,208)	(13,803,557)	(13,195,264)	(13,195,264)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0

Tennessee American Water Company
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G/L Account	January	February	March	April	Total
[-] In-House Cash Center	(6,366,510)	(9,261,208)	(13,803,557)	(13,195,264)	(13,195,264)
In-House Cash Center Bank	(7,341,850)	(10,391,789)	(14,943,213)	(14,334,920)	(14,334,920)
IHC Clearing - Outgoing Payment	(164,316)	(9,074)	0	0	0
IHC Clearing - Incoming Payment	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	(11,000,000)	(11,000,000)	0	0	0
Current Portion LTD - Interco	(11,000,000)	(11,000,000)	0	0	0
Current Portion Capital Lease	0	0	0	0	0
[-] Accounts payable	(5,452,617)	(3,055,024)	(4,887,160)	(3,091,679)	(3,091,679)
[-] Accounts payable external	(5,616,427)	(3,040,324)	(4,684,527)	(3,211,390)	(3,211,390)
A/P - Reconciliation Account	(1,265,591)	(865,465)	(2,725,021)	(1,635,949)	(1,635,949)
A/P Intercompany - Reconciliation Account	(327,748)	(164,606)	(126,091)	(249,207)	(249,207)
A/P - Pcard	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(9,664)	(10,289)	(10,229)	(8,677)	(8,677)
A/P - Gcard Clearing	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0
A/P Clearing	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0
A/P - Miscellaneous	(77,549)	0	0	0	0
A/P - Workbasket Accrual	(21,442)	(87,829)	(36,397)	(36,175)	(36,175)
A/P - Pcard Accrual	(16,456)	(21,436)	(12,815)	(13,576)	(13,576)
A/P - Misc Global	(53,626)	(86,107)	(48,675)	(53,851)	(53,851)
A/P - Project Cost Accrual	(3,981,295)	(1,934,779)	(1,861,572)	(1,350,228)	(1,350,228)
A/P-GRIR Capital Services	136,942	130,188	136,274	136,274	136,274
[-] Accounts payable associated companies	163,811	(14,700)	(202,633)	119,711	119,711
A/P Associated Companies	0	(3,347)	0	(1,051)	(1,051)
AP Associated Cos - AWI IOTG					0
Intercompany System Clearing -CIS Only	0	0	0	0	0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
A/P Associated Companies - Service Co Bill	1,080,546	859,839	824,672	952,694	952,694
A/P Associated Companies - Service Co Bill	(916,735)	(871,192)	(1,027,305)	(831,932)	(831,932)
CFO - WLPP Interco	0	0	0	0	0
CFO - SLPP Interco	0	0	0	0	0
CFO - InHome Interco	0	0	0	0	0
CFO - WLPP/SLPP Interco	0	0	0	0	0
CFO - WLPP/SLPP/InHome Interco	(38)	(38)	(38)	(38)	(38)
CFO - WLPP Receivable Interco	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	38	38	38	38	38
CFO - SLPP Receivable Interco	(26)	(26)	(26)	(26)	(26)
CFO - SLPP Receivable Interco - CIS Reconciliation	26	26	26	26	26
CFO - InHome Receivable Interco	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	0	0	0	0	0
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	0	0	0	0	0
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0
Intercompany System Clearing	0	0	0	0	0
[-] Taxes accrued, including income taxes	(2,192,483)	(1,350,565)	(1,893,567)	(2,481,923)	(2,481,923)
[-] Accrued federal income tax	1,046,252	945,828	813,596	680,291	680,291
Accrued FIT - Current Year	(105,237)	(205,660)	(337,892)	(471,197)	(471,197)
Accrued FIT - Prior Years	1,151,488	1,151,488	1,151,488	1,151,488	1,151,488
[-] Accrued state income tax	893,257	863,113	823,833	783,415	783,415
Accrued SIT - Current Year	(31,339)	(61,483)	(100,763)	(141,181)	(141,181)
Accrued SIT - Prior Years	924,596	924,596	924,596	924,596	924,596
[-] Other accrued taxes	(4,131,992)	(3,159,506)	(3,530,996)	(3,945,629)	(3,945,629)
Accrued Tax - FUTA	(21)	(21)	(21)	(21)	(21)
Accrued Tax - FICA	(67,121)	(71,311)	(35,672)	(43,232)	(43,232)
Accrued Tax - SUTA	0	0	0	0	0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Accrued Tax - Property Tax	(3,152,572)	(2,109,869)	(2,445,061)	(2,780,253)	(2,780,253)
Accrued Tax - Use Tax	(7,624)	(3,652)	(5,588)	(7,469)	(7,469)
Accrued Tax - Franchise Tax - Income Tax	(904,654)	(974,654)	(1,044,654)	(1,114,654)	(1,114,654)
[-] Interest accrued	(1,452,406)	(1,873,335)	(1,056,276)	(1,368,163)	(1,368,163)
Interest Accrued - LTD	(186,200)	(223,440)	(37,240)	(74,480)	(74,480)
Interest Accrued - LTD Interco	(1,266,206)	(1,649,895)	(1,019,036)	(1,293,683)	(1,293,683)
[-] Other current liabilities	(5,241,676)	(5,078,938)	(5,294,265)	(5,168,706)	(5,168,706)
Accrued Vacation Pay	(268,929)	(256,049)	(170,444)	(297,399)	(297,399)
Accrued Water Purchases	0	0	0	0	0
Accrued Power	(186,205)	(200,010)	(198,631)	(176,564)	(176,564)
Accrued Legal	(30,750)	(105,487)	(56,288)	(112,886)	(112,886)
Accrued Wages	(249,015)	(259,608)	(306,868)	(355,732)	(355,732)
Accrued Wages - Net Adjustments Clearing	(2,556)	(1,750)	(765)	(1,020)	(1,020)
Accrued Insurance	0	0	0	0	0
Accrued Insurance Retro Adjustment	0	0	0	0	0
Accrued Waste Disposal	(31,350)	(93,517)	(63,037)	(44,743)	(44,743)
Accrued Retiree Medical	(5,690)	(8,194)	(7,950)	(10,631)	(10,631)
Accrued DCP - Contribution	(10,469)	(11,508)	(13,321)	(15,379)	(15,379)
Accrued Health Savings Account	0	0	(1,500)	0	0
Accrued Bank Fees	(11,280)	(14,335)	(11,188)	(14,476)	(14,476)
Accrued Severance	0	0	0	0	0
Refund Rates Under Bond	(466,198)	(466,198)	(466,198)	(466,198)	(466,198)
Accrued Employer 401k Match	(7,594)	(8,111)	(9,147)	(10,905)	(10,905)
Accrued Incentive Plan Cash	(609,979)	(661,816)	(155,512)	(207,350)	(207,350)
Miscellaneous Deposits Payable	(15,058)	(15,058)	(15,058)	(15,058)	(15,058)
Accrued Paving	0	0	0	0	0
Unclaimed Customer Credits	(44,371)	(45,779)	(47,041)	(55,037)	(55,037)
Unclaimed A/P Checks	(40,840)	(41,340)	(41,535)	(46,485)	(46,485)

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Unclaimed Wages	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0
WH PR - Flex Spending	0	0	0	0	0
WH PR - 401k Contributions	0	0	0	0	0
WH PR - Garnishments	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0
WH PR - Tax Coll Pay SUI					0
WH PR - Tax Coll Pay FICA	0	0	0	0	0
WH PR - ESPP	(13,226)	(18,579)	(4,920)	(9,820)	(9,820)
WH PR - Miscellaneous	0	0	0	0	0
WH PR - Tax Coll SIT	0	0	0	0	0
Operating Lease Current Liability	(1,038)	(1,063)	(1,054)	(1,072)	(1,072)
GRIR - Stock E (Materials)	(65,353)	(64,099)	(90,539)	(45,163)	(45,163)
GRIR - Stock C (Chemicals)	(107,088)	(87,610)	(48,511)	(61,258)	(61,258)
GRIR - Non-inventory	(248,638)	(314,260)	(323,488)	(197,134)	(197,134)
GRIR - Freight	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0
CFO Customer Assistance Pledged	(767)	(810)	(852)	(894)	(894)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0
CFO Sales Tax	39,099,415	39,546,745	39,893,448	40,302,031	40,302,031
CFO Sales Tax - from CIS	(39,547,449)	(39,894,065)	(40,302,067)	(40,651,578)	(40,651,578)
CFO Gross Receipts Tax					0

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Reg Liab-OCL taxable	0	0	0	0	0
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0	0	0	0	0
Deferred Revenue - Current Portion	(612,547)	(291,736)	(868,414)	(578,141)	(578,141)
Other Current Liabilities - Non-Tax Sensitive	(780,017)	(780,017)	(623,660)	(623,660)	(623,660)
Cash Book Overdraft	0	0	(389,289)	(501,716)	(501,716)
Advances for Construction - Current	(984,684)	(984,684)	(970,437)	(970,437)	(970,437)
999 Line JE Clearing	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(35,261,615)	(35,256,392)	(60,487,758)	(35,501,087)	(35,501,087)
[-] Customer Advances for construction	(8,773,204)	(8,567,912)	(8,722,261)	(9,283,184)	(9,283,184)
Advances for Construction - NT Mains	(5,012,096)	(5,012,096)	(5,398,302)	(5,359,809)	(5,359,809)
Advances for Construction - NT Extension Deposits	(891,570)	(891,570)	(891,570)	(891,147)	(891,147)
Advances for Construction - NT Hydrants	(58,712)	(58,712)	(70,111)	(73,479)	(73,479)
Advances for Construction - NT WIP	(1,586,898)	(1,461,375)	(1,203,873)	(1,800,343)	(1,800,343)
Advances for Construction - Tax Mains	(1,272,370)	(1,236,473)	(1,236,473)	(1,236,473)	(1,236,473)
Advances for Construction - Tax Extension Deposits	(57,347)	(57,347)	(57,347)	(57,347)	(57,347)
Advances for Construction - Tax Services	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)
Advances for Construction - Tax Hydrants	(26,355)	(22,367)	(22,367)	(22,367)	(22,367)
Advances for Construction - Tax WIP	0	0	0	0	0
Advances for Construction - Tax SIT	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	(818,236)	(782,339)	(782,339)	(782,339)	(782,339)
Advances for Construction - Tax Hydrants - FIT	(26,335)	(22,347)	(22,347)	(22,347)	(22,347)
Advances for Construction - Reclassed to Current	984,684	984,684	970,437	970,437	970,437
[-] Deferred income taxes	(45,767,112)	(45,920,815)	(46,157,972)	(46,360,133)	(46,360,133)
[-] Federal Deferred income taxes current	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0

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G/L Account	January	February	March	April	Total
Deferred SIT Asset - Current	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(34,543,032)	(34,657,001)	(34,832,645)	(34,982,404)	(34,982,404)
Deferred FIT Liability – Property	(45,508,127)	(45,599,062)	(45,727,454)	(45,836,529)	(45,836,529)
Deferred FIT Liability - FAS109 Increment	7,594,617	7,576,066	7,549,888	7,529,420	7,529,420
Deferred FIT Liability – Non Property	685,698	687,860	676,186	663,117	663,117
Deferred FIT Liability - FAS109 Gross Up	2,684,780	2,678,135	2,668,735	2,661,588	2,661,588
[-] State Deferred income taxes long-term	(11,224,080)	(11,263,814)	(11,325,327)	(11,377,729)	(11,377,729)
Deferred SIT Liability - Property	(10,968,040)	(11,008,360)	(11,065,289)	(11,113,652)	(11,113,652)
Deferred SIT Liability - FAS109 Increment	(42,183)	(42,326)	(42,589)	(42,222)	(42,222)
Deferred SIT Liability – Non Property	(213,857)	(213,128)	(217,449)	(221,855)	(221,855)
[-] Deferred investment tax credits	(11,844)	(11,564)	(11,168)	(10,832)	(10,832)
Unamortized ITC - 3%	(0)	(0)	(0)	(0)	(0)
Unamortized ITC - 4%	(11,844)	(11,564)	(11,168)	(10,832)	(10,832)
Unamortized ITC - 10%	0	0	0	0	0
[-] Regulatory liabilities	11,581,383	11,315,801	(13,574,650)	12,132,290	12,132,290
[-] Reg liability - cost of removal	23,042,759	22,830,574	0	23,485,105	23,485,105
Reg Liab - Cost of Removal	22,457,925	22,559,977	0	22,923,979	22,923,979
Reg Liab - Cost of Removal RWIP	584,835	270,597	0	561,126	561,126
[-] Other regulatory liabilities	(11,461,376)	(11,514,773)	(13,574,650)	(11,352,815)	(11,352,815)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(9,881,487)	(10,650,627)	(10,624,295)	(10,601,925)	(10,601,925)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(725,823)	(781,949)	(782,451)	(782,877)	(782,877)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(4,153)	(4,055)	(3,916)	(3,798)	(3,798)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	374,436	1,224,942	1,234,815	1,240,000	1,240,000

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	0	0	0	0	0
Reg Liab - Refund to Customers	0	0	0	0	0
Reg Liab - Pension Tracker	(2,639,707)	(2,705,912)	(2,716,603)	(2,764,454)	(2,764,454)
Reg Liab - Service Company Pension	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0
Reg Liab - Jasper Highlands Post Closing Payments	(682,200)	(682,200)	(682,200)	(682,200)	(682,200)
Reg Liab - Other	2,097,558	2,085,028	0	2,242,438	2,242,438
[-] Accrued pension expense	3,060,375	3,198,806	3,164,675	3,130,544	3,130,544
Accrued Pension Expense	3,060,375	3,198,806	3,164,675	3,130,544	3,130,544
Accrued Pension Expense ERP (SRP)	0	0	0	0	0
[-] Accrued postretirement benefit expense	5,107,945	5,188,420	5,260,960	5,337,570	5,337,570
Accrued OPEB	5,275,081	5,357,130	5,431,467	5,505,804	5,505,804
Accrued OPEB Medicare Subsidy	(167,137)	(168,711)	(170,508)	(168,234)	(168,234)
[-] Operating lease long-term liabilities	(29)	0	0	0	0
Operating Lease Long-Term Liability	(29)	0	0	0	0
[-] Other Deferred Credits	(459,127)	(459,127)	(447,343)	(447,343)	(447,343)
[-] Deferred revenue	0	0	0	0	0
Deferred Revenue	0	0	0	0	0
[-] Other tax liabilities	(459,127)	(459,127)	(447,343)	(447,343)	(447,343)
FIN 48 Reserve - Federal	(309,152)	(309,152)	(295,188)	(295,188)	(295,188)
FIN 48 Reserve - State	(149,975)	(149,975)	(152,155)	(152,155)	(152,155)
[-] Other long-term liabilities	0	0	0	0	0
Accrued Defined Contribution SERP	0	0	0	0	0
Deferred FAS 112 Costs	0	0	0	0	0
Accrued Dividend Equivalents	0	0	0	0	0
Non-Qualified Savings & Def Compensation	0	0	0	0	0
[-] Contributions in aid of construction	(19,968,673)	(19,938,732)	(19,958,166)	(20,006,086)	(20,006,086)
CIAC-Non Taxable - Mains	(7,263,723)	(7,263,723)	(7,276,123)	(7,283,476)	(7,283,476)

Tennessee American Water Company
2024 Monthly Balance Sheet

G/L Account	January	February	March	April	Total
CIAC-Non Taxable - Ext Dep	(8,524,884)	(8,524,884)	(8,524,884)	(8,524,884)	(8,524,884)
CIAC-Non Taxable - Services	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,395,776)	(1,405,053)	(1,418,908)	(1,419,249)	(1,419,249)
CIAC-Non Taxable - Other	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)
CIAC-Non Taxable - WIP	(79,450)	(70,173)	(66,170)	(121,988)	(121,988)
CIAC-Taxable - Mains	(2,396,492)	(2,396,492)	(2,435,612)	(2,435,729)	(2,435,729)
CIAC-Taxable - Extension Deposits	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)
CIAC-Taxable - Services	(2,935,729)	(2,935,276)	(2,935,276)	(2,935,276)	(2,935,276)
CIAC-Taxable - Meters	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)
CIAC-Taxable - Hydrants	(314,217)	(314,217)	(317,226)	(317,226)	(317,226)
CIAC-Taxable - WIP	0	0	(26,459)	(40,188)	(40,188)
CIAC-Taxable - Mains FIT	(429,272)	(429,272)	(386,551)	(386,434)	(386,434)
CIAC-Taxable - Services FIT	(91,526)	(91,299)	(91,299)	(91,299)	(91,299)
CIAC-Taxable - Hydrants FIT	(36,468)	(36,468)	(37,060)	(37,060)	(37,060)
Accum Amort CIAC - Other	6,042,941	6,065,749	6,088,576	6,111,441	6,111,441
Accum Amort CIAC - Tax	1,260,281	1,266,733	1,273,185	1,279,640	1,279,640
Result	**851,904**	**1,610,317**	**744,719**	**1,793,525**	**1,793,525**

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$1,460,831	$2,463,298	$1,829,129	$2,870,074	$4,161,105	$3,641,981	$4,874,788	$6,321,782	$5,623,863	$6,992,188	$7,993,603	$5,484,926	$5,484,926
[-] BALANCE SHEET	1,460,831	2,463,298	1,829,129	2,870,074	4,161,105	3,641,981	4,874,788	6,321,782	5,623,863	6,992,188	7,993,603	5,484,926	5,484,926
[-] ASSETS	328,358,605	329,866,669	352,414,550	332,344,819	333,084,822	358,286,301	339,393,233	341,635,241	367,277,697	346,380,603	350,001,893	377,499,486	377,499,486
[-] Total Property Plant & Equipment	315,334,439	316,881,565	317,696,819	318,879,740	320,044,317	322,361,853	325,211,799	328,313,408	330,743,532	333,861,579	338,132,716	339,786,453	339,786,453
[-] Utility property, net	315,334,439	316,881,565	317,696,819	318,879,740	320,044,317	322,361,853	325,211,799	328,313,408	330,743,532	333,861,579	338,132,716	339,786,453	339,786,453
[-] Utility plant in service	440,771,271	442,634,125	443,239,250	445,165,364	446,631,827	445,503,175	448,334,232	451,025,117	452,708,208	454,571,488	456,951,570	472,103,892	472,103,892
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966
UPIS - Land & Land Rights - Admin & General	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881
UPIS - Struct & Imp - Source of Supply	756,575	756,575	756,575	753,021	753,021	753,021	753,021	753,021	753,021	753,021	753,021	833,403	833,403
UPIS - Struct & Imp - Pumping	7,549,465	7,549,465	7,549,465	7,549,465	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572	7,638,572
UPIS - Struct & Imp - Water Treatment	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006
UPIS - Struct & Imp - Transmission & Distribution	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569
UPIS - Struct & Imp - Admin & General	4,441,604	4,441,604	4,442,935	4,442,935	4,442,935	4,442,935	4,442,935	4,442,935	4,442,935	4,442,935	4,442,935	4,452,151	4,452,151
UPIS - Lake & River & Other	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116
UPIS - Pumping Equipment - Electric	5,233,010	5,233,010	5,233,010	5,233,010	6,031,910	6,031,910	6,031,910	6,031,910	6,031,910	6,029,220	6,029,220	6,027,325	6,027,325
UPIS - Pumping Equipment - Diesel	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937	92,937
UPIS - Pumping Equipment - Other	1,918,747	1,940,163	2,161,492	2,161,077	3,054,879	3,054,879	3,054,879	3,054,879	3,054,879	3,053,526	3,053,526	3,088,591	3,088,591
UPIS - Pumping Equipment - Source of Supply	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,003	2,620,003	2,620,003	2,620,003	2,620,003	2,620,003
UPIS - Water Treatment Equipment	28,893,197	28,893,197	28,906,542	28,906,542	28,906,542	28,906,542	28,906,542	28,877,187	28,867,149	28,866,741	28,787,116	29,295,827	29,295,827
UPIS - Distribution Reservoirs & Standpipes	14,515,208	14,515,208	14,515,208	14,515,208	14,515,208	14,515,208	14,537,097	14,537,097	14,514,042	14,514,042	14,514,042	14,805,248	14,805,248
UPIS - Transmission & Distribution Mains	158,282,610	158,446,146	158,661,464	158,658,444	158,660,895	159,930,633	160,631,014	160,814,185	160,805,229	163,134,874	163,280,770	164,520,289	164,520,289
UPIS - Services	32,684,776	32,686,430	32,813,325	32,810,430	32,821,568	33,571,518	33,606,626	33,671,575	33,671,575	33,671,575	33,671,575	33,988,408	33,988,408
UPIS - Meters	19,062,365	19,063,646	19,358,570	19,573,087	19,598,901	20,396,927	22,373,038	22,654,812	22,712,813	24,741,023	24,741,023	24,944,341	24,944,341
UPIS - Meter Installations	22,506,967	22,591,698	22,832,619	22,929,446	22,931,894	24,310,752	24,356,817	24,748,500	24,748,500	24,862,333	24,932,932	26,018,779	26,018,779
UPIS - Hydrants	12,454,467	12,537,874	12,676,769	12,690,670	12,703,885	13,312,961	13,370,975	13,402,823	13,433,434	13,451,611	13,505,224	13,530,165	13,530,165
UPIS - Other P/E - Intangible	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178
UPIS - Other P/E - Source of Supply	223,453	223,453	223,453	223,453	223,453	222,149	219,174	219,174	219,666	222,411	222,421	222,421	222,421
UPIS - Office Furniture & Equipment	14,982,163	14,982,130	14,982,148	14,982,136	15,312,983	11,178,165	11,178,352	11,178,876	11,192,731	11,192,802	11,193,491	11,196,465	11,196,465
UPIS - Transportation Equipment	7,170,413	7,170,413	6,983,860	6,983,860	6,983,860	7,036,359	7,036,359	7,036,359	7,040,464	7,327,804	7,239,121	7,239,121	7,239,121
UPIS - Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
UPIS - Tools-Shop-Garage Equipment	953,072	953,072	930,448	930,448	930,448	893,504	972,009	972,009	972,009	971,826	971,826	971,826	971,826
UPIS - Laboratory Equipment	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380
UPIS - Power Operated Equipment	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488
UPIS - Communication Equipment	2,300,111	2,300,111	2,308,946	2,308,946	2,308,946	2,344,402	2,343,788	2,343,788	2,343,788	2,343,788	2,343,788	2,366,899	2,366,899
UPIS - Misc Equipment	516,242	604,447	604,447	604,447	630,758	596,331	596,331	596,331	661,647	661,647	661,647	667,623	667,623
UPIS - Other Tangible Property	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776	17,776
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Held Future	0	0	0	0	0	0	0	0	0	10,000	10,000	10,000	10,000
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Source of Supply	2,795,044	3,590,526	2,866,211	3,062,996	3,063,968	3,200,961	3,761,175	2,165,775	2,200,149	2,322,846	2,352,113	2,294,307	2,294,307
CCNC Struct & Imp - Pumping	487,118	487,118	487,118	487,118	487,030	487,030	487,030	487,030	487,030	487,030	487,030	487,030	487,030
CCNC Struct & Imp - Water Treatment	14,262,181	14,262,181	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145	14,262,145
CCNC Struct & Imp - Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Admin & General	756,144	756,144	754,813	754,813	764,029	902,587	902,539	902,623	902,623	902,653	945,738	936,407	936,407
CCNC Lake - River & Other	414,697	414,697	414,697	414,697	414,697	414,697	414,697	2,161,913	2,161,913	2,161,913	2,161,913	2,161,913	2,161,913
CCNC Supply Mains	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045
CCNC Pumping Equipment - Electric	85,985	85,985	85,985	85,985	85,302	85,302	85,302	85,302	85,302	85,302	85,302	85,302	85,302
CCNC Pumping Equipment - Other	4,985,551	4,964,135	4,744,558	4,754,453	2,982,970	2,986,100	2,985,582	3,001,242	3,002,613	3,009,365	3,194,266	5,864,828	5,864,828
CCNC Pumping Equipment - Source of Supply	48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	48,818	97,351	106,288	106,233	106,233
CCNC - Water Treatment Equipment - Non-Media	1,963,838	1,963,838	1,951,662	1,951,662	1,951,662	1,951,662	1,951,662	2,537,094	2,554,988	2,602,559	3,149,842	2,771,636	2,771,636
CCNC - Distribution Reservoirs & Standpipes	5,320,699	5,413,285	5,580,134	6,026,783	6,030,190	6,030,177	6,785,875	7,016,348	7,106,058	7,124,652	7,219,529	7,301,684	7,301,684
CCNC - Transmssn & Distr Mains Not Classified	26,906,354	26,983,870	27,407,900	28,134,433	28,683,750	29,446,934	29,714,721	30,204,745	30,740,757	29,319,033	30,157,886	37,428,023	37,428,023
CCNC Services	560,552	644,483	568,583	558,725	677,992	288,423	382,898	327,726	453,508	526,610	565,583	274,208	274,208
CCNC Meters	4,560,758	4,852,917	4,888,977	4,871,486	4,941,215	4,065,044	2,198,304	2,098,455	2,198,236	748,190	759,563	305,407	305,407
CCNC Meter Installations	2,000,319	2,099,060	1,974,719	1,967,416	2,123,313	789,133	881,410	770,420	956,188	525,918	638,976	126,730	126,730

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Hydrants	1,026,803	1,051,524	1,000,258	979,893	1,106,341	576,398	579,489	588,952	601,365	627,942	656,959	754,297	754,297
CCNC Other P/E Intangible	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284
CCNC Office Furniture & Equipment	5,211,731	5,214,648	5,376,044	5,588,835	5,597,608	5,683,140	5,695,263	6,173,169	6,262,148	6,439,940	6,459,083	8,530,014	8,530,014
CCNC Transportation Equipment Not Classified	2,622,657	2,640,143	2,620,893	2,693,673	2,693,673	2,799,871	2,873,674	2,945,316	3,371,307	3,214,958	3,443,693	4,039,963	4,039,963
CCNC Tools-Shop-Garage Equipment	117,181	120,304	116,291	116,291	126,008	126,008	51,303	51,303	51,303	54,857	54,857	283,696	283,696
CCNC Laboratory Equipment	7,804	7,804	7,804	7,804	7,804	7,804	7,804	7,804	7,804	7,804	12,629	14,204	14,204
CCNC Communication Equipment	233,204	272,283	268,862	269,212	290,625	306,694	307,675	307,675	307,675	318,757	404,015	411,203	411,203
CCNC Misc Equipment	420,828	333,159	332,938	332,938	303,466	368,916	368,860	368,860	303,545	303,545	303,545	308,843	308,843
CCNC Other Tangible Property	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963	2,963
[-] Construction work in progress	6,745,622	7,395,076	8,147,512	8,354,283	9,002,867	9,223,003	10,078,520	11,414,210	13,088,036	15,358,157	17,880,982	5,201,244	5,201,244
CWIP	6,724,887	7,284,593	7,981,338	8,176,772	8,845,923	9,000,357	9,790,046	11,165,594	12,869,119	15,282,330	17,889,848	5,242,722	5,242,722
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	79,325	169,064	224,623	235,565	214,765	279,093	344,295	303,491	273,792	130,702	46,009	0	0
CWIP - Eng Clearing Eng Overhead	349	358	491	886	1,118	2,492	3,118	4,064	4,064	4,064	4,064	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Suspended CWIP Reserve	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(58,939)	(41,478)	(41,478)
CWIP-T&I Indirect OH Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(128,432,874)	(129,398,057)	(129,940,364)	(130,890,328)	(131,840,799)	(128,614,747)	(129,451,374)	(130,376,340)	(131,303,133)	(132,318,487)	(132,950,258)	(133,769,104)	(133,769,104)
Accum Depreciation - Utility Plant in Service	(174,976,194)	(175,942,588)	(176,913,832)	(177,886,581)	(178,863,899)	(179,844,068)	(180,795,195)	(181,758,471)	(182,727,221)	(183,704,908)	(184,688,857)	(185,678,688)	(185,678,688)
Accum Depreciation - Salvage/Scrap	(4,788,920)	(4,788,920)	(4,788,920)	(4,788,920)	(4,788,920)	(4,788,920)	(4,790,885)	(4,790,885)	(4,790,885)	(4,833,092)	(4,835,943)	(4,842,397)	(4,842,397)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	51,377,247	51,378,551	51,807,580	51,830,459	51,857,399	56,063,713	56,180,271	56,218,674	56,260,724	56,265,357	56,620,478	56,798,011	56,798,011
Accum Depreciation - Reg Asset	(35,147)	(35,240)	(35,333)	(35,426)	(35,519)	(35,612)	(35,705)	(35,798)	(35,891)	(35,984)	(36,076)	(36,169)	(36,169)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Utility Plant Adjustments	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
UPAA - Neg Post 1/1/06	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
[-] Total Current Assets	10,970,928	10,949,902	11,638,204	11,332,206	10,905,941	11,820,591	12,074,319	11,336,971	11,397,045	10,856,162	10,207,920	11,411,207	11,411,207
[-] Cash and cash equivalents	308,124	153,693	173,578	196,103	27,387	217,828	328,899	95,334	83,669	26,531	(161,954)	(53,787)	(53,787)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	5,229	2,931	0	21	0	571	1,021	649	480	32	32	55	55
BNYM TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Concentration - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(123,006)	(85,731)	(76,594)	(57,801)	(84,177)	(71,544)	(87,845)	(60,047)	(169,949)	(184,683)	(355,143)	(291,887)	(291,887)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound Check	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(86,944)	(88,128)	(86,260)	(60,589)	(62,636)	(136,350)	(132,866)	(123,956)	(146,405)	(161,214)	(149,713)	(150,089)	(150,089)
PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Main	422,126	215,163	247,815	196,042	85,162	264,947	342,224	154,386	264,677	265,935	202,058	231,832	231,832
US Bank TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	287	0	0	0	1,255	0	0	0	0	0	163	0	0
US Bank TN - Credit Card and E-Checks	89,650	104,533	83,635	110,933	84,454	152,438	186,604	116,298	125,615	100,884	132,925	144,080	144,080

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
US Bank TN - Firstech Collections	886	1,365	383	884	471	925	1,211	377	676	639	283	853	853
US Bank TN - FiServ (aka CheckFree)	1,766	1,963	2,694	4,782	1,957	5,736	14,246	6,170	5,892	1,148	5,980	9,437	9,437
US Bank TN - Penn Credit	0	0	194	208	0	0	250	0	532	0	0	151	151
US Bank TN - E-Return - US Bank	39	0	(62)	0	0	0	1,807	0	0	44	254	0	0
US Bank TN -Credit Card & Echeck E-Returns	(613)	(564)	(227)	(499)	(255)	(394)	0	(279)	(114)	1,726	(901)	(457)	(457)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	107	160	0	123	254	180	929	417	264	21	108	238	238
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	(3,403)	0	0	0	(1,068)	(681)	(681)	(681)	0	0	0	0	0
Cash Clearing - ORCOM	0	0	0	0	(30)	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	5,193,257	5,592,188	5,644,098	4,773,605	4,819,082	5,624,673	5,375,466	5,107,152	5,965,295	5,565,939	4,952,024	6,454,850	6,454,850
[-] Utility customer accounts receivable	4,656,843	4,389,666	5,019,182	4,193,374	4,321,200	5,248,251	5,086,037	4,879,970	5,556,329	5,031,479	4,386,129	4,632,323	4,632,323
A/R - Customer - CIS Reconciliation	4,656,643	4,389,846	4,523,554	4,201,078	4,330,337	4,652,049	5,108,016	4,887,049	5,069,741	4,357,315	3,702,291	3,875,324	3,875,324
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	495,628	0	0	634,353	0	0	684,786	684,786	684,786	780,017	780,017
A/R - Customer - Payment Clarification	0	0	0	(7,703)	(9,137)	(38,151)	(21,979)	(8,123)	(198,220)	(10,622)	(949)	(23,018)	(23,018)
A/R - Customer - Returns Clarification	200	(181)	0	0	0	0	0	1,044	21	0	0	0	0
[-] Receivable from affiliated companies	308,814	261,765	250,800	298,365	321,021	318,417	261,319	202,214	294,810	296,534	314,205	1,581,630	1,581,630
A/R Assoc Cos - Miscellaneous	0	(3,100)	(45,438)	0	0	(41,176)	0	0	0	0	0	1,089,027	1,089,027
AR Associated Cos - AWI IOTG	153,238	153,238	153,238	153,238	153,238	153,238	153,238	153,238	153,238	153,238	153,238	0	0
A/R Assoc Cos - Reconciliation Account	97,700	43,315	63,258	95,136	75,644	118,066	54,703	4,860	76,657	95,310	123,929	372,938	372,938
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	57,876	68,312	79,742	49,991	92,139	88,289	53,377	44,116	64,915	47,986	37,037	119,665	119,665
A/R Assoc Cos - Dividend Equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other receivables, net	633,290	1,336,787	774,373	699,550	603,498	500,813	499,022	510,680	597,079	609,020	593,818	576,334	576,334
Misc A/R - Reconciliation Account	572,293	1,273,761	709,322	664,345	566,200	461,510	457,695	467,355	566,950	561,629	544,396	524,887	524,887
Misc A/R - Manual	1,463	1,472	1,467	1,471	1,475	1,470	1,473	1,479	(13,765)	1,478	1,488	1,494	1,494
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Medicare Subsidy	59,533	61,553	63,573	33,793	35,813	37,833	39,853	41,873	43,893	45,913	47,933	49,953	49,953
Misc A/R - Employees	0	0	11	(60)	9	0	0	(27)	0	0	0	0	0
Misc A/R - Employees Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Allowance for uncollectible accounts	(405,691)	(396,029)	(400,257)	(417,685)	(426,637)	(442,807)	(470,911)	(485,712)	(482,923)	(371,093)	(342,127)	(335,438)	(335,438)
Allowance for Uncollectible Accounts	(375,444)	(365,781)	(365,749)	(383,177)	(392,130)	(408,703)	(436,807)	(451,607)	(461,572)	(349,742)	(320,776)	(323,520)	(323,520)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(30,247)	(30,247)	(34,507)	(34,507)	(34,507)	(34,105)	(34,105)	(34,105)	(21,351)	(21,351)	(21,351)	(11,917)	(11,917)
[-] Unbilled revenues	2,435,467	2,471,366	2,561,088	3,358,589	3,074,892	2,968,942	2,764,207	2,758,817	2,651,066	2,645,736	2,895,358	2,874,144	2,874,144
Unbilled Utility Revenue	2,435,467	2,471,366	2,561,088	3,358,589	3,074,892	2,968,942	2,764,207	2,758,817	2,651,066	2,645,736	2,895,358	2,874,144	2,874,144
[-] Materials and supplies	2,037,349	1,947,773	2,219,357	2,226,964	2,361,242	2,369,566	2,225,008	1,812,580	1,463,974	1,309,990	1,414,949	1,366,374	1,366,374
Inventory - Plant Material	1,646,283	1,597,911	1,859,629	1,833,381	1,876,759	1,922,933	1,907,019	1,468,521	1,050,408	1,054,631	1,089,439	1,084,218	1,084,218
Inventory - Chemicals	349,110	316,220	324,996	315,222	323,314	326,608	279,607	303,691	369,239	255,359	325,510	279,579	279,579
Inventory - Other Materials & Supplies	41,956	33,642	34,732	78,362	161,169	120,025	38,381	40,368	44,327	0	0	2,577	2,577
Inventory - Shippers Edge Freight Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	996,733	784,881	1,040,083	776,945	623,338	639,582	1,380,739	1,563,088	1,233,040	1,307,964	1,107,543	769,626	769,626
Other Special Deposits	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Current Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Taxes	395,121	316,097	237,073	158,049	79,024	0	944,530	852,962	767,665	682,369	597,073	511,777	511,777
Prepaid Insurance	524,180	427,963	330,629	409,395	330,224	233,472	312,759	216,007	119,255	198,819	102,345	39,985	39,985
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Prepaid PUC/PSC Assessment	(19,509)	(39,017)	184,926	164,639	142,014	121,726	101,438	81,151	60,863	40,575	20,288	(0)	(0)
Prepaid Audit Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Other	(8,996)	(24,299)	0	(54,907)	(19,552)	26,093	(50,596)	43,539	56,038	39,934	23,830	29,917	29,917
Prepaid Other - Global	90,936	89,138	89,956	84,769	76,628	67,118	57,609	53,790	44,280	39,077	56,818	48,734	48,734
Reg Asset-OCA tax	0	0	182,499	0	0	176,172	0	0	0	0	0	0	0
Reg Asset-OCA non tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Vacation Pay	0	0	0	0	0	0	0	300,639	169,938	292,189	292,189	124,213	124,213
[-] Total Regulatory and other long-term assets	2,053,237	2,035,202	23,079,527	2,132,872	2,134,565	24,103,858	2,107,114	1,984,862	25,137,121	1,662,862	1,661,257	26,301,826	26,301,826
[-] Regulatory assets	1,962,277	1,953,519	22,980,528	2,035,719	2,039,257	24,010,396	2,015,498	1,895,092	25,049,196	1,554,249	1,554,513	26,196,950	26,196,950
[-] Reg asset - income tax recovery	280,929	280,929	0	320,028	332,634	0	331,186	341,295	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	212,142	212,142	235,333	241,667	251,187	246,318	250,093	257,727	260,690	265,858	269,795	274,595	274,595
Reg Asset-Inc Tax Rec Thru Rates-Other	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	68,787	68,787	76,307	78,361	81,448	79,869	81,093	83,568	84,529	86,197	87,473	89,060	89,060
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	(311,641)	0	0	(326,187)	0	0	(345,220)	(352,054)	(357,268)	(363,655)	(363,655)
[-] Debt and preferred stock expense	1,240,940	1,234,601	1,227,478	1,220,829	1,214,180	1,207,531	1,200,882	1,373,425	1,391,644	1,378,716	1,365,788	1,352,860	1,352,860
Reg Asset - Unamortized Debt Exp	8,114	7,939	7,732	7,544	7,356	7,168	6,981	6,793	6,605	6,417	6,229	6,041	6,041
Reg Asset - Unamortized Debt Exp Interco	1,232,826	1,226,663	1,219,747	1,213,285	1,206,824	1,200,363	1,193,902	1,366,632	1,385,039	1,372,299	1,359,559	1,346,819	1,346,819
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	15,611	23,822	23,822
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	15,611	23,822	23,822
[-] Purchase premium recoverable thru rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other regulatory assets	440,408	437,989	21,753,050	494,862	492,443	22,802,864	483,430	180,372	23,657,553	175,533	173,114	24,820,268	24,820,268
Reg Asset - Cost of Removal	0	0	19,006,660	0	0	19,337,617	0	0	20,340,018	0	0	21,618,736	21,618,736
Reg Asset - Cost of Removal - RWIP	0	0	1,198,147	0	0	1,618,242	0	0	1,315,609	0	0	987,484	987,484
Reg Asset - Deferred Vacation Pay	243,101	243,101	0	304,813	304,813	0	300,639	0	0	0	0	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset- Closing Costs	7,917	7,833	7,750	7,667	7,583	7,500	7,417	7,333	7,250	7,167	7,083	7,000	7,000
Regulatory Asset - "Make-Whole Premium"	156,513	154,177	151,840	149,504	147,168	144,832	142,496	140,160	137,824	135,488	133,152	130,816	130,816
Regulatory Asset - Enterprise Solutions	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878
Reg Asset - Other	0	0	1,355,774	0	0	1,661,796	0	0	1,823,973	0	0	2,043,354	2,043,354
[-] Operating lease right-of-use assets	1,924	1,846	1,769	1,691	1,614	1,536	1,458	1,380	1,302	1,223	1,145	1,066	1,066
LT Asset - Operating Lease Right-Of-Use Assets	1,924	1,846	1,769	1,691	1,614	1,536	1,458	1,380	1,302	1,223	1,145	1,066	1,066
[-] Other long-term assets	89,037	79,837	97,230	95,462	93,694	91,926	90,158	88,391	86,623	107,390	105,600	103,810	103,810
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	89,037	79,837	97,230	95,462	93,694	91,926	90,158	88,391	86,623	107,390	105,600	103,810	103,810
[-] CAPITAL AND LIABILITIES	(326,897,774)	(327,403,370)	(350,585,421)	(329,474,746)	(328,923,717)	(354,644,320)	(334,518,446)	(335,313,459)	(361,653,835)	(339,388,414)	(342,008,290)	(372,014,560)	(372,014,560)
[-] Total Capitalization	(243,866,418)	(243,870,066)	(243,893,072)	(254,894,665)	(254,898,816)	(243,929,775)	(254,931,369)	(269,932,962)	(258,934,555)	(258,936,149)	(258,937,742)	(258,939,335)	(258,939,335)
[-] Total Equity	(136,209,193)	(136,211,248)	(147,232,660)	(147,232,660)	(147,235,218)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)
[-] Total Stockholders' equity	(136,209,193)	(136,211,248)	(147,232,660)	(147,232,660)	(147,235,218)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)	(147,264,584)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(75,754,015)	(75,756,070)	(86,777,482)	(86,777,482)	(86,780,040)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)
Paid-in Capital - Subs Intercompany	(75,754,015)	(75,756,070)	(86,777,482)	(86,777,482)	(86,780,040)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)	(86,809,406)
[-] Retained earnings	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)	(46,700,943)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)	(47,191,911)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(107,657,225)	(107,658,818)	(96,660,412)	(107,662,005)	(107,663,598)	(96,665,192)	(107,666,785)	(122,668,378)	(111,669,971)	(111,671,565)	(111,673,158)	(111,674,751)	(111,674,751)
[-] Long-term debt	(107,657,225)	(107,658,818)	(96,660,412)	(107,662,005)	(107,663,598)	(96,665,192)	(107,666,785)	(122,668,378)	(111,669,971)	(111,671,565)	(111,673,158)	(111,674,751)	(111,674,751)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
LT Debt - Discount Inside	323,096	321,503	319,909	318,316	316,723	315,129	313,536	311,943	310,350	308,756	307,163	305,570	305,570
Bonds - Interco	(102,280,321)	(102,280,321)	(91,280,321)	(102,280,321)	(102,280,321)	(91,280,321)	(102,280,321)	(117,280,321)	(106,280,321)	(106,280,321)	(106,280,321)	(106,280,321)	(106,280,321)
[-] Total Current Liabilities	(27,521,354)	(27,619,586)	(29,907,196)	(19,125,315)	(18,993,167)	(33,600,983)	(24,820,113)	(11,293,679)	(25,333,047)	(26,849,616)	(29,820,698)	(33,022,835)	(33,022,835)
[-] Short-term debt	(12,309,568)	(16,210,590)	(8,674,495)	(8,936,675)	(7,820,434)	(11,349,389)	(12,475,613)	2,566,306	(1,398,622)	(780,367)	(1,849,496)	(8,252,789)	(8,252,789)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(12,309,568)	(16,210,590)	(8,674,495)	(8,936,675)	(7,820,434)	(11,349,389)	(12,475,613)	2,566,306	(1,398,622)	(780,367)	(1,849,496)	(8,252,789)	(8,252,789)
In-House Cash Center Bank	(13,387,929)	(17,297,203)	(9,736,128)	(10,077,784)	(8,960,964)	(12,454,975)	(13,539,295)	1,547,025	(2,571,878)	(1,857,056)	(2,878,172)	(9,407,787)	(9,407,787)
IHC Clearing - Outgoing Payment	(61,294)	(53,042)	(78,022)	1,453	875	(34,070)	(75,973)	(120,374)	33,601	(62,966)	(110,979)	15,342	15,342
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	(11,000,000)	0	0	(11,000,000)	0	0	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
Current Portion LTD - Interco	0	0	(11,000,000)	0	0	(11,000,000)	0	0	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(6,374,398)	(5,293,888)	(5,330,781)	(4,715,132)	(5,022,462)	(5,617,911)	(5,206,789)	(5,970,539)	(5,730,668)	(5,920,995)	(7,307,763)	(5,643,533)	(5,643,533)
[-] Accounts payable external	(6,512,937)	(5,251,875)	(5,102,895)	(4,816,228)	(4,874,698)	(5,370,003)	(5,332,587)	(5,941,491)	(5,435,721)	(6,087,570)	(7,252,390)	(5,360,287)	(5,360,287)
A/P - Reconciliation Account	(2,446,723)	(1,160,465)	(1,308,931)	(1,708,094)	(2,607,284)	(2,703,996)	(1,936,341)	(2,415,021)	(2,031,159)	(2,427,174)	(2,888,284)	(2,459,401)	(2,459,401)
A/P Intercompany - Reconciliation Account	(683,013)	(205,416)	(208,875)	(326,653)	(313,860)	(307,767)	(198,112)	(182,076)	(243,667)	(277,330)	(145,079)	(180,659)	(180,659)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(15,583)	(11,070)	(7,181)	(7,695)	(19,406)	(6,577)	(6,825)	(12,099)	(9,649)	(7,735)	(22,735)	(22,158)	(22,158)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	(124,538)	(124,538)
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	(852)	(852)
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	0	0	(39,603)	0	0	(60,949)	0	0	(48,000)	(60,000)	(83,000)	(162,548)	(162,548)
A/P - Workbasket Accrual	(169,107)	(104,011)	(179,559)	(145,463)	(252,314)	(186,077)	(139,870)	(126,363)	(85,425)	(15,350)	(7,375)	(7,714)	(7,714)
A/P - Pcard Accrual	(14,428)	(18,465)	(21,616)	(16,312)	(18,104)	(16,776)	(24,325)	(29,847)	(26,846)	(29,814)	(15,301)	(5,812)	(5,812)
A/P - Misc Global	(66,522)	(12,377)	(54,246)	(81,101)	(67,912)	(142,373)	(186,286)	(123,688)	(131,905)	(156,407)	(150,388)	(79,694)	(79,694)
A/P - Project Cost Accrual	(3,195,285)	(3,784,103)	(3,381,419)	(2,631,847)	(1,721,431)	(2,048,536)	(2,939,206)	(3,182,620)	(2,944,458)	(3,201,707)	(4,042,316)	(2,427,493)	(2,427,493)
A/P-GRIR Capital Services	77,724	44,032	98,537	100,938	125,612	103,048	98,378	130,223	85,388	87,947	102,088	110,583	110,583
[-] Accounts payable associated companies	138,539	(42,013)	(227,886)	101,096	(147,764)	(247,908)	125,798	(29,048)	(294,948)	166,576	(55,373)	(283,246)	(283,246)
A/P Associated Companies	(986)	(3,401)	45,871	(2,923)	(5,464)	40,444	(2,224)	(5,104)	(1,127)	(3,726)	(2,874)	0	0
AP Associated Cos - AWI IOTG	0	0	0	0	0	0	0	0	0	0	0	0	0
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	1,031,207	833,537	803,568	997,315	843,036	892,929	1,092,723	911,055	890,883	1,119,790	901,503	916,964	916,964
A/P Associated Companies - Service Co Bill	(891,413)	(871,880)	(1,077,057)	(893,027)	(985,068)	(1,181,012)	(964,432)	(934,999)	(1,184,704)	(949,488)	(954,001)	(1,200,211)	(1,200,211)
CFO - WLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Interco	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(38)	(38)	(38)	(38)	(38)	(38)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	38	38	38	38	38	38	38	38	38	38	38	38	38
CFO - SLPP Receivable Interco	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(26)	(26)	(26)	(26)	(26)	(26)
CFO - SLPP Receivable Interco - CIS Reconciliation	26	26	26	26	26	26	26	26	26	26	26	26	26
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Receivable Interco	(259)	(259)	(259)	(259)	(259)	(259)	(259)	0	0	0	0	0	0
Intercompany System Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(3,814,305)	(1,091,913)	(826,387)	(909,021)	(1,596,496)	(1,432,851)	(2,175,083)	(2,896,804)	(2,409,993)	(3,156,703)	(3,842,841)	(2,853,953)	(2,853,953)
[-] Accrued federal income tax	241,029	(40,571)	549,559	929,584	716,894	1,024,599	769,624	532,066	1,038,232	783,251	598,989	1,151,488	1,151,488
Accrued FIT - Current Year	181,397	(100,203)	(106,836)	273,190	60,500	368,204	113,230	(124,328)	381,838	126,857	(57,405)	495,094	495,094
Accrued FIT - Prior Years	59,632	59,632	656,394	656,394	656,394	656,394	656,394	656,394	656,394	656,394	656,394	656,394	656,394
[-] Accrued state income tax	742,133	654,791	697,244	637,988	573,390	812,727	730,930	659,070	1,012,261	932,381	105,922	924,595	924,595
Accrued SIT - Current Year	584,320	496,978	(173,815)	(233,071)	(297,669)	(58,331)	(140,128)	(211,988)	141,202	61,322	3,843	822,517	822,517
Accrued SIT - Prior Years	157,813	157,813	871,059	871,059	871,059	871,059	871,059	871,059	871,059	871,059	102,079	102,079	102,079
[-] Other accrued taxes	(4,797,467)	(1,706,134)	(2,073,189)	(2,476,594)	(2,886,780)	(3,270,177)	(3,675,637)	(4,087,941)	(4,460,486)	(4,872,335)	(4,547,751)	(4,930,037)	(4,930,037)
Accrued Tax - FUTA	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)	(21)

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accrued Tax - FICA	(57,665)	(60,978)	(32,179)	(35,604)	(46,518)	(32,371)	(38,470)	(50,255)	(55,700)	(67,528)	(69,901)	(53,421)	(53,421)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Property Tax	(3,906,361)	(748,724)	(1,078,502)	(1,413,659)	(1,748,851)	(2,083,596)	(2,418,788)	(2,753,980)	(3,058,055)	(3,388,132)	(3,701,133)	(4,036,325)	(4,036,325)
Accrued Tax - Use Tax	(1,398)	(389)	(2,465)	(3,287)	(3,367)	(2,167)	(2,336)	(3,663)	(2,687)	(8,631)	(6,042)	(5,617)	(5,617)
Accrued Tax - Franchise Tax - Income Tax	(832,022)	(896,022)	(960,022)	(1,024,022)	(1,088,022)	(1,152,022)	(1,216,022)	(1,280,022)	(1,344,022)	(1,408,022)	(770,654)	(834,654)	(834,654)
[-] Interest accrued	(1,382,927)	(1,758,543)	(931,463)	(1,233,329)	(1,539,945)	(1,007,311)	(1,382,927)	(1,782,710)	(1,000,942)	(1,348,121)	(1,700,049)	(1,031,478)	(1,031,478)
Interest Accrued - LTD	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(148,960)
Interest Accrued - LTD Interco	(1,196,727)	(1,535,103)	(894,223)	(1,158,849)	(1,428,225)	(858,351)	(1,196,727)	(1,559,270)	(963,702)	(1,273,641)	(1,588,329)	(882,518)	(882,518)
[-] Other current liabilities	(3,640,156)	(3,264,652)	(3,144,070)	(3,331,157)	(3,013,830)	(3,193,520)	(3,579,701)	(3,209,932)	(3,792,822)	(4,643,430)	(4,120,549)	(4,241,081)	(4,241,081)
Accrued Vacation Pay	(243,101)	(243,101)	(182,499)	(304,813)	(304,813)	(176,172)	(300,639)	(300,639)	(169,938)	(292,189)	(292,189)	(124,213)	(124,213)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(200,470)	(185,431)	(174,061)	(157,578)	(162,217)	(169,771)	(190,875)	(190,354)	(187,112)	(189,612)	(184,127)	(223,656)	(223,656)
Accrued Legal	(22,858)	(38,367)	(82,100)	(135,807)	(16,871)	(8,791)	(47,512)	(45,695)	(18,137)	(48,785)	(32,464)	(15,966)	(15,966)
Accrued Wages	(210,095)	(203,004)	(295,873)	(301,068)	(400,604)	(155,576)	(188,273)	(297,103)	(327,560)	(383,144)	(433,734)	(150,113)	(150,113)
Accrued Wages - Net Adjustments Clearing	(600)	(213)	(426)	(639)	(852)	(1,065)	(1,278)	(1,491)	(1,704)	(1,917)	(2,130)	(2,343)	(2,343)
Accrued Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Insurance Retro Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Waste Disposal	(56,500)	(108,525)	(25,608)	(40,850)	(28,150)	(60,605)	(90,091)	(57,600)	(75,344)	(62,215)	(19,670)	(26,970)	(26,970)
Accrued Retiree Medical	(4,288)	(6,550)	(7,350)	(9,727)	(12,520)	(15,300)	(17,747)	(20,391)	(22,950)	(25,539)	(28,121)	(30,600)	(30,600)
Accrued DCP - Contribution	(21,300)	(8,651)	(12,441)	(12,969)	(16,982)	(19,693)	(21,435)	(11,998)	(12,984)	(15,591)	(18,290)	(19,635)	(19,635)
Accrued Health Savings Account	0	0	0	0	0	(281)	0	0	0	0	0	0	0
Accrued Bank Fees	(14,480)	(14,932)	(14,577)	(14,436)	(14,400)	(11,307)	(14,363)	(10,740)	(14,677)	(14,460)	(14,277)	(11,162)	(11,162)
Accrued Severance	0	0	0	0	0	0	0	0	0	0	0	0	0
Refund Rates Under Bond	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(466,198)	(466,198)
Accrued Employer 401k Match	(14,580)	(5,997)	(8,744)	(9,065)	(11,507)	(14,124)	(15,279)	(8,677)	(9,297)	(11,088)	(12,938)	(13,458)	(13,458)
Accrued Incentive Plan Cash	(550,430)	(594,720)	(135,943)	(181,258)	(226,572)	(271,887)	(317,201)	(362,516)	(407,830)	(453,145)	(498,459)	(558,141)	(558,141)
Miscellaneous Deposits Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Paving	(471)	(471)	(471)	(471)	(471)	0	0	0	0	0	0	0	0
Unclaimed Customer Credits	(91,630)	(91,637)	(97,328)	(127,860)	(130,100)	(55,881)	(61,192)	(64,583)	(68,158)	(28,534)	(35,310)	(40,651)	(40,651)
Unclaimed A/P Checks	(18,997)	(18,997)	(14,047)	(14,047)	(14,047)	(13,947)	(15,950)	(43,589)	(43,589)	(43,284)	(42,635)	(40,840)	(40,840)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	(23,281)	0	0	0	(195)	(24,942)	(25,713)	0	0	0	0	(22,246)	(22,246)
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay SUI	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - ESPP	(12,088)	(16,784)	(5,470)	(11,120)	(16,752)	(7,878)	(12,313)	(16,237)	(4,850)	(9,740)	(14,715)	(7,890)	(7,890)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Current Liability	(937)	(939)	(940)	(942)	(944)	(1,023)	(1,102)	(1,176)	(1,258)	(1,341)	(1,423)	(956)	(956)
GRIR - Stock E (Materials)	(51,461)	(69,187)	(68,247)	(37,721)	(16,229)	(130,601)	(141,057)	(143,723)	(69,834)	(43,985)	(25,496)	(20,474)	(20,474)
GRIR - Stock C (Chemicals)	(170,076)	(114,818)	(124,538)	(64,222)	(31,396)	(42,105)	(56,487)	(53,349)	(102,229)	(94,950)	(84,772)	(47,219)	(47,219)
GRIR - Non-inventory	(222,187)	(209,707)	(268,610)	(167,137)	(163,558)	(245,947)	(255,778)	(152,586)	(385,451)	(413,408)	(261,510)	(301,739)	(301,739)
GRIR - Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(35)	(35)	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(237)	(282)	(327)	(372)	(417)	(462)	(507)	(551)	(595)	(638)	(681)	(724)	(724)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	34,519,408	34,927,552	35,250,875	35,587,450	35,935,672	36,286,300	36,686,047	37,155,208	37,553,966	37,944,895	38,399,284	38,748,637	38,748,637
CFO Sales Tax - from CIS	(34,927,552)	(35,251,788)	(35,587,988)	(35,935,925)	(36,286,300)	(36,686,047)	(37,155,208)	(37,555,144)	(37,944,895)	(38,400,969)	(38,750,201)	(39,099,823)	(39,099,823)
CFO Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-OCL taxable	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue - Current Portion	(591,576)	(297,735)	0	(598,851)	(301,877)	0	(603,687)	(294,920)	0	(575,432)	(288,332)	0	0

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Other Current Liabilities - Non-Tax Sensitive	0	0	(495,628)	0	0	(634,353)	0	0	(684,786)	(684,786)	(684,786)	(780,017)	(780,017)
Advances for Construction - Current	(710,351)	(710,351)	(791,710)	(791,710)	(791,710)	(732,044)	(732,044)	(732,044)	(793,573)	(793,573)	(793,573)	(984,684)	(984,684)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(36,230,354)	(35,925,350)	(56,790,522)	(35,482,924)	(35,076,840)	(57,167,882)	(34,835,194)	(34,161,840)	(57,470,081)	(33,711,440)	(33,372,497)	(60,096,799)	(60,096,799)
[-] Customer Advances for construction	(8,511,000)	(8,561,845)	(8,297,506)	(8,396,157)	(8,396,157)	(8,505,685)	(8,566,628)	(8,533,875)	(8,716,779)	(8,631,809)	(8,950,812)	(8,599,830)	(8,599,830)
Advances for Construction - NT Mains	(3,534,419)	(3,880,249)	(3,880,249)	(4,201,041)	(4,264,836)	(4,595,478)	(4,645,340)	(4,638,465)	(4,672,147)	(4,506,416)	(4,274,002)	(4,274,002)	(4,274,002)
Advances for Construction - NT Extension Deposits	(1,050,545)	(1,050,545)	(1,050,545)	(1,044,874)	(1,044,874)	(1,044,874)	(1,044,874)	(1,044,874)	(1,043,958)	(1,041,622)	(1,017,169)	(914,039)	(914,039)
Advances for Construction - NT Hydrants	(20,761)	(20,761)	(20,761)	(13,301)	(13,301)	(13,301)	(13,301)	(13,301)	(13,469)	(12,440)	(21,759)	(21,759)	(21,759)
Advances for Construction - NT WIP	(1,953,594)	(1,689,513)	(1,716,470)	(1,507,461)	(1,443,666)	(1,162,886)	(1,173,967)	(1,197,785)	(1,489,614)	(1,420,713)	(2,179,539)	(2,166,103)	(2,166,103)
Advances for Construction - Tax Mains	(1,404,827)	(1,485,329)	(1,471,422)	(1,372,752)	(1,371,596)	(1,371,596)	(1,371,596)	(1,371,596)	(1,371,596)	(1,385,702)	(1,310,439)	(1,310,439)	(1,310,439)
Advances for Construction - Tax Extension Deposits	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)
Advances for Construction - Tax Services	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)
Advances for Construction - Tax Hydrants	(35,495)	(38,135)	(36,590)	(30,292)	(31,447)	(31,447)	(31,447)	(31,447)	(31,447)	(33,351)	(27,591)	(27,591)	(27,591)
Advances for Construction - Tax WIP	(166,284)	30,904	209,937	0	0	0	0	49,695	130,027	0	39,247	82,552	82,552
Advances for Construction - Tax SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	(950,693)	(1,031,195)	(1,017,288)	(918,618)	(917,462)	(917,462)	(917,462)	(917,462)	(917,462)	(922,550)	(856,305)	(856,305)	(856,305)
Advances for Construction - Tax Hydrants - FIT	(35,475)	(38,115)	(36,570)	(30,272)	(31,427)	(31,427)	(31,427)	(31,427)	(31,427)	(33,331)	(27,571)	(27,571)	(27,571)
Advances for Construction - Reclassed to Current	710,351	710,351	791,710	791,710	791,710	732,044	732,044	732,044	793,573	793,573	793,573	984,684	984,684
[-] Deferred income taxes	(40,828,195)	(40,816,060)	(41,453,549)	(41,577,906)	(41,764,822)	(41,897,930)	(42,002,289)	(42,213,331)	(42,358,247)	(42,508,955)	(42,626,556)	(45,596,189)	(45,596,189)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(31,751,508)	(31,740,315)	(31,248,894)	(31,340,817)	(31,478,984)	(31,564,006)	(31,640,968)	(31,796,605)	(31,891,199)	(32,006,568)	(32,093,257)	(34,416,307)	(34,416,307)
Deferred FIT Liability – Property	115,639	153,901	(42,504,235)	(42,561,296)	(42,647,061)	(42,737,885)	(42,786,773)	(42,885,639)	(42,977,169)	(43,049,744)	(43,105,042)	(45,407,014)	(45,407,014)
Deferred FIT Liability - FAS109 Increment	(1,779,267)	(1,817,529)	7,822,977	7,797,044	7,758,066	7,727,856	7,706,860	7,664,400	7,628,128	7,597,398	7,573,895	7,615,240	7,615,240
Deferred FIT Liability – Non Property	(29,457,377)	(29,432,584)	675,102	675,441	675,950	721,523	721,814	722,401	767,978	767,195	767,523	683,293	683,293
Deferred FIT Liability - FAS109 Gross Up	(630,503)	(644,103)	2,757,262	2,747,993	2,734,062	2,724,500	2,717,133	2,702,233	2,689,864	2,678,584	2,670,367	2,692,174	2,692,174
[-] State Deferred income taxes long-term	(9,076,687)	(9,075,745)	(10,204,655)	(10,237,089)	(10,285,838)	(10,333,924)	(10,361,321)	(10,416,726)	(10,467,049)	(10,502,387)	(10,533,299)	(11,179,882)	(11,179,882)
Deferred SIT Liability - Property	(629,439)	(629,439)	(9,834,282)	(9,866,691)	(9,915,404)	(9,966,990)	(9,994,757)	(10,050,911)	(10,102,898)	(10,144,119)	(10,175,527)	(10,923,207)	(10,923,207)
Deferred SIT Liability - FAS109 Increment	6,389	6,389	(67,013)	(67,152)	(67,360)	(64,042)	(63,770)	(63,219)	(61,738)	(61,780)	(61,395)	(42,008)	(42,008)
Deferred SIT Liability – Non Property	(8,453,638)	(8,452,696)	(303,360)	(303,246)	(303,074)	(302,892)	(302,794)	(302,596)	(302,413)	(296,488)	(296,377)	(214,668)	(214,668)
[-] Deferred investment tax credits	(16,920)	(16,920)	(15,717)	(15,388)	(14,895)	(14,372)	(14,090)	(13,521)	(12,994)	(12,576)	(12,257)	(12,156)	(12,156)
Unamortized ITC - 3%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Unamortized ITC - 4%	(16,920)	(16,920)	(15,717)	(15,388)	(14,894)	(14,372)	(14,090)	(13,521)	(12,994)	(12,576)	(12,257)	(12,156)	(12,156)
Unamortized ITC - 10%	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory liabilities	6,960,200	7,106,672	(13,584,225)	7,896,812	8,286,877	(13,549,110)	8,908,007	9,460,389	(13,506,846)	10,276,522	10,828,559	(13,557,194)	(13,557,194)
[-] Reg liability - cost of removal	19,644,109	19,702,879	0	20,309,023	20,592,350	0	21,094,628	21,551,963	0	21,924,559	22,330,597	0	0
Reg Liab - Cost of Removal	18,819,789	18,904,438	0	19,285,487	19,267,330	0	19,519,250	20,274,067	0	21,256,736	21,454,846	0	0
Reg Liab - Cost of Removal RWIP	824,320	798,440	0	1,023,537	1,325,020	0	1,575,378	1,277,896	0	667,823	875,751	0	0
[-] Other regulatory liabilities	(12,683,909)	(12,596,206)	(13,584,225)	(12,412,212)	(12,305,473)	(13,549,110)	(12,186,621)	(12,091,574)	(13,506,846)	(11,648,037)	(11,502,038)	(13,557,194)	(13,557,194)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,141,453)	(10,093,021)	(10,115,457)	(10,089,019)	(10,049,281)	(10,007,200)	(9,984,548)	(9,938,741)	(9,896,332)	(9,862,705)	(9,837,083)	(9,899,385)	(9,899,385)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(700,172)	(696,743)	(703,723)	(703,324)	(702,723)	(702,088)	(701,745)	(701,053)	(700,413)	(698,969)	(698,581)	(725,227)	(725,227)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(5,921)	(5,921)	(5,499)	(5,384)	(5,210)	(5,027)	(4,928)	(4,728)	(4,543)	(4,395)	(4,284)	(4,263)	(4,263)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	311,641	0	0	326,187	0	0	345,220	352,054	357,268	363,655	363,655
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Refund to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pension Tracker	(2,278,304)	(2,306,017)	(2,340,387)	(2,370,319)	(2,400,251)	(2,430,183)	(2,460,115)	(2,490,047)	(2,519,979)	(2,549,911)	(2,579,843)	(2,609,775)	(2,609,775)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Jasper Highlands Post Closing Payments	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(730,800)	(682,200)	(682,200)
Reg Liab - Other	1,172,742	1,236,295	0	1,486,633	1,582,793	0	1,695,515	1,773,794	0	1,846,688	1,991,284	0	0
[-] Accrued pension expense	2,659,293	2,791,852	2,774,255	2,750,162	2,887,919	2,863,826	2,839,733	2,998,240	2,974,147	2,950,054	3,108,561	3,084,468	3,084,468

Tennessee American Water Company
2023 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accrued Pension Expense	2,659,293	2,791,852	2,774,255	2,750,162	2,887,919	2,863,826	2,839,733	2,998,240	2,974,147	2,950,054	3,108,561	3,084,468	3,084,468
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	4,248,537	4,313,142	4,377,747	4,451,000	4,515,605	4,580,210	4,644,815	4,784,920	4,849,525	4,914,130	4,978,735	5,043,340	5,043,340
Accrued OPEB	4,400,081	4,466,706	4,533,331	4,599,956	4,666,581	4,733,206	4,799,831	4,941,956	5,008,581	5,075,206	5,141,831	5,208,456	5,208,456
Accrued OPEB Medicare Subsidy	(151,544)	(153,564)	(155,584)	(148,957)	(150,977)	(152,997)	(155,017)	(157,037)	(159,057)	(161,077)	(163,097)	(165,117)	(165,117)
[-] Operating lease long-term liabilities	(987)	(908)	(829)	(749)	(670)	(590)	(511)	(431)	(351)	(270)	(190)	(110)	(110)
Operating Lease Long-Term Liability	(987)	(908)	(829)	(749)	(670)	(590)	(511)	(431)	(351)	(270)	(190)	(110)	(110)
[-] Other Deferred Credits	(741,282)	(741,282)	(590,697)	(590,697)	(590,697)	(644,230)	(644,230)	(644,230)	(698,536)	(698,535)	(698,535)	(459,127)	(459,127)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(741,282)	(741,282)	(590,697)	(590,697)	(590,697)	(644,230)	(644,230)	(644,230)	(698,536)	(698,535)	(698,535)	(459,127)	(459,127)
FIN 48 Reserve - Federal	(584,759)	(584,759)	(589,228)	(589,228)	(589,228)	(642,232)	(642,232)	(642,232)	(695,717)	(695,717)	(695,717)	(309,152)	(309,152)
FIN 48 Reserve - State	(156,523)	(156,523)	(1,469)	(1,469)	(1,469)	(1,998)	(1,998)	(1,998)	(2,818)	(2,818)	(2,818)	(149,975)	(149,975)
[-] Other long-term liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Defined Contribution SERP	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Qualified Savings & Def Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Contributions in aid of construction	(19,279,648)	(19,988,369)	(19,994,631)	(19,971,841)	(19,954,894)	(19,945,680)	(19,931,770)	(19,924,978)	(19,916,151)	(19,891,210)	(19,877,354)	(19,955,591)	(19,955,591)
CIAC-Non Taxable - Mains	(6,350,321)	(6,490,226)	(6,490,226)	(6,534,484)	(6,538,101)	(6,555,628)	(6,555,628)	(6,563,122)	(6,563,122)	(6,570,491)	(6,570,491)	(6,570,491)	(6,570,491)
CIAC-Non Taxable - Ext Dep	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,957)	(8,428,957)	(8,421,754)	(8,524,884)	(8,524,884)
CIAC-Non Taxable - Services	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,372,962)	(1,372,962)	(1,372,962)	(1,372,962)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)	(1,374,526)
CIAC-Non Taxable - Other	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)
CIAC-Non Taxable - WIP	(130,122)	(816,556)	(834,262)	(782,454)	(777,273)	(767,240)	(771,056)	(770,930)	(779,170)	(771,802)	(771,802)	(771,802)	(771,802)
CIAC-Taxable - Mains	(2,375,582)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,372,106)	(2,386,574)	(2,386,574)	(2,386,574)
CIAC-Taxable - Extension Deposits	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)
CIAC-Taxable - Services	(2,846,366)	(2,852,723)	(2,863,887)	(2,872,529)	(2,880,073)	(2,887,783)	(2,894,835)	(2,904,270)	(2,911,526)	(2,913,794)	(2,930,691)	(2,932,554)	(2,932,554)
CIAC-Taxable - Meters	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)
CIAC-Taxable - Hydrants	(314,411)	(314,152)	(314,152)	(314,152)	(312,084)	(312,084)	(312,084)	(312,084)	(312,084)	(312,084)	(312,270)	(312,270)	(312,270)
CIAC-Taxable - WIP	(88,842)	2,800	2,800	2,800	0	0	0	0	0	0	0	(681)	(681)
CIAC-Taxable - Mains FIT	(441,787)	(438,310)	(438,310)	(438,310)	(438,310)	(438,310)	(438,310)	(438,310)	(438,310)	(438,310)	(423,843)	(423,843)	(423,843)
CIAC-Taxable - Services FIT	(50,665)	(53,844)	(59,425)	(63,747)	(67,519)	(71,374)	(74,900)	(79,617)	(83,068)	(84,202)	(89,007)	(89,938)	(89,938)
CIAC-Taxable - Hydrants FIT	(39,591)	(39,333)	(39,333)	(39,333)	(38,601)	(38,601)	(38,601)	(38,601)	(38,601)	(38,601)	(38,415)	(38,415)	(38,415)
Accum Amort CIAC - Other	5,780,031	5,801,744	5,823,602	5,845,461	5,867,365	5,889,277	5,911,206	5,933,136	5,955,073	5,977,011	5,998,957	6,020,895	6,020,895
Accum Amort CIAC - Tax	1,183,725	1,190,054	1,196,385	1,202,730	1,209,088	1,215,451	1,221,824	1,228,207	1,234,604	1,241,010	1,247,419	1,253,849	1,253,849
Result	**1,460,831**	**2,463,298**	**1,829,129**	**2,870,074**	**4,161,105**	**3,641,981**	**4,874,788**	**6,321,782**	**5,623,863**	**6,992,188**	**7,993,603**	**5,484,926**	**5,484,926**

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$1,022,717	$1,799,187	$1,243,074	$2,454,285	$3,952,276	$3,495,336	$5,231,322	$6,431,862	$4,495,987	$5,957,052	$6,686,867	$3,360,477	$3,360,477
[-] BALANCE SHEET	1,022,717	1,799,187	1,243,074	2,454,285	3,952,276	3,495,336	5,231,322	6,431,862	4,495,987	5,957,052	6,686,867	3,360,477	3,360,477
[-] ASSETS	310,653,184	310,292,200	325,569,330	313,293,741	315,044,358	336,405,156	320,581,538	320,971,896	339,678,240	324,749,767	325,658,203	344,943,211	344,943,211
[-] Total Property Plant & Equipment	295,753,587	296,211,495	297,064,838	298,522,264	299,764,826	301,391,280	303,606,017	305,182,074	307,208,656	308,230,776	309,979,298	312,584,627	312,584,627
[-] Utility property, net	295,753,587	296,211,495	297,064,838	298,522,264	299,764,826	301,391,280	303,606,017	305,182,074	307,208,656	308,230,776	309,979,298	312,584,627	312,584,627
[-] Utility plant in service	416,049,158	417,399,258	418,601,201	419,911,580	420,999,479	422,465,420	425,648,369	427,075,579	425,372,680	426,498,470	429,153,088	439,076,362	439,076,362
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966
UPIS - Land & Land Rights - Admin & General	1,765,791	1,765,791	1,765,791	1,765,791	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881	2,661,881
UPIS - Struct & Imp - Source of Supply	691,799	691,799	691,278	695,826	695,826	695,825	694,790	694,790	715,780	715,780	715,780	756,575	756,575
UPIS - Struct & Imp - Pumping	7,154,065	7,154,065	7,154,065	7,160,469	7,356,206	7,352,896	7,347,930	7,806,566	7,805,516	7,805,516	7,805,516	7,805,516	7,805,516
UPIS - Struct & Imp - Water Treatment	18,584,075	18,583,775	18,583,775	18,584,297	18,584,297	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006	18,584,006
UPIS - Struct & Imp - Transmission & Distribution	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569
UPIS - Struct & Imp - Admin & General	4,224,884	4,224,884	4,224,884	4,405,941	4,405,941	4,405,941	4,405,223	4,405,223	4,404,475	4,404,475	4,404,475	4,410,248	4,410,248
UPIS - Lake & River & Other	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	767,741	767,741	767,741	767,741	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116	856,116
UPIS - Pumping Equipment - Electric	5,178,452	5,176,969	5,176,969	5,255,651	5,255,651	5,246,730	5,245,217	5,245,217	5,245,217	5,245,217	5,235,903	5,233,010	5,233,010
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	92,937	92,937	92,937	92,937	92,937
UPIS - Pumping Equipment - Other	660,488	727,966	1,209,824	1,499,834	1,499,248	1,499,937	1,502,876	1,556,824	1,556,701	1,556,701	1,556,701	1,915,793	1,915,793
UPIS - Pumping Equipment - Source of Supply	2,621,788	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198	2,620,198
UPIS - Water Treatment Equipment	27,578,654	27,578,537	27,578,110	28,198,594	28,190,964	28,263,421	28,183,554	28,162,389	28,162,389	28,161,386	28,161,386	28,245,615	28,245,615
UPIS - Distribution Reservoirs & Standpipes	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,760,392	14,760,392	14,760,392	14,778,830	14,778,830
UPIS - Transmission & Distribution Mains	153,109,992	153,609,006	154,071,661	154,927,102	155,105,288	156,144,084	156,557,312	157,324,741	158,067,223	158,176,231	158,177,091	158,287,308	158,287,308
UPIS - Services	32,384,076	32,399,053	32,491,086	32,506,065	32,522,885	32,633,761	32,597,599	32,610,478	32,617,742	32,617,742	32,683,433	32,688,374	32,688,374
UPIS - Meters	17,285,439	17,284,200	17,601,783	17,600,365	17,604,320	17,825,316	17,819,264	17,719,770	17,700,198	17,699,207	19,198,260	19,046,979	19,046,979
UPIS - Meter Installations	21,232,175	21,289,114	21,331,551	21,331,989	21,338,416	22,487,788	22,496,485	22,497,855	22,501,249	22,501,249	22,502,662	22,505,952	22,505,952
UPIS - Hydrants	11,856,085	11,946,728	11,968,263	11,989,846	12,005,869	12,384,969	12,400,584	12,429,611	12,452,879	12,451,701	12,451,079	12,453,328	12,453,328
UPIS - Other P/E - Intangible	401,055	401,055	401,055	401,055	401,055	401,055	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178	1,450,178
UPIS - Other P/E - Source of Supply	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453
UPIS - Office Furniture & Equipment	12,880,602	12,880,602	16,729,840	17,608,994	17,811,012	17,891,550	17,922,876	17,996,680	14,966,697	14,967,537	14,967,373	14,967,462	14,967,462
UPIS - Transportation Equipment	6,164,006	6,164,006	6,571,923	6,747,972	6,801,829	6,949,986	6,949,986	7,065,236	7,114,510	7,114,510	7,114,510	7,114,510	7,114,510
UPIS - Stores Equipment	24,072	24,072	0	0	0	0	0	0	0	0	0	0	0
UPIS - Tools-Shop-Garage Equipment	765,315	770,482	787,642	813,870	815,620	766,774	764,443	766,322	872,000	872,000	872,000	864,977	864,977
UPIS - Laboratory Equipment	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380	157,380
UPIS - Power Operated Equipment	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488	379,488
UPIS - Communication Equipment	2,089,832	2,089,832	2,089,832	2,094,755	2,105,835	2,105,835	2,105,835	2,250,380	2,251,014	2,251,014	2,296,703	2,295,945	2,295,945
UPIS - Misc Equipment	466,677	466,677	466,677	479,285	477,331	477,331	477,331	477,331	477,331	477,331	477,331	516,242	516,242
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	17,776	17,776	17,776	17,776	17,776	17,776
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Land & Land Rights - Adm & Gen	896,090	896,090	896,090	896,090	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Source of Supply	4,548	4,548	13,325	8,759	17,867	29,766	52,225	52,225	41,258	41,258	41,258	1,710,248	1,710,248
CCNC Struct & Imp - Pumping	1,198,228	1,212,432	1,215,648	1,209,278	998,159	554,772	996,664	487,126	487,118	487,118	487,118	487,118	487,118
CCNC Struct & Imp - Water Treatment	14,226,199	14,271,810	14,276,940	14,274,010	14,273,912	14,261,890	14,261,890	14,261,890	14,261,890	14,261,890	14,261,890	14,262,181	14,262,181
CCNC Struct & Imp - Transmission & Distribution	106,686	106,686	106,686	0	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Admin & General	895,850	895,850	895,850	713,083	713,083	713,083	717,987	721,829	721,829	721,829	721,829	788,499	788,499
CCNC Lake - River & Other	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697
CCNC Supply Mains	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045	1,349,045
CCNC Power Generation Equipment	81,708	88,376	88,376	88,376	0	0	0	0	0	0	0	0	0
CCNC Pumping Equipment - Electric	77,662	77,575	77,582	(1,100)	(2,732)	(2,418)	(2,303)	751	683	9,316	9,316	86,366	86,366
CCNC Pumping Equipment - Other	5,044,113	5,133,645	4,908,830	4,630,332	4,701,334	4,632,178	4,899,966	4,901,082	5,041,066	5,106,330	5,172,535	4,988,731	4,988,731
CCNC Pumping Equipment - Source of Supply	0	0	0	0	0	0	0	0	0	48,835	48,835	48,818	48,818
CCNC - Water Treatment Equipment - Non-Media	2,043,228	2,045,686	2,050,769	1,999,627	2,090,227	2,010,661	2,433,719	2,630,580	2,657,176	2,658,708	2,660,613	2,611,747	2,611,747
CCNC - Distribution Reservoirs & Standpipes	3,761,325	3,777,027	3,777,027	3,777,027	3,782,561	4,272,380	4,280,620	4,278,689	4,281,474	4,292,981	4,297,079	5,367,345	5,367,345
CCNC - Transmssn & Distr Mains Not Classified	20,618,648	20,797,195	20,572,494	20,074,053	20,316,108	20,133,549	20,097,425	19,577,098	19,849,684	19,888,547	21,134,697	26,086,464	26,086,464
CCNC Services	283,672	264,071	266,737	353,250	404,066	249,566	288,927	339,733	378,396	410,010	472,775	525,671	525,671
CCNC Meters	3,777,991	3,770,041	3,791,872	3,879,810	4,025,790	3,870,344	5,249,580	5,438,366	5,583,690	5,706,144	4,385,445	4,517,831	4,517,831
CCNC Meter Installations	1,395,614	1,403,899	1,445,884	1,572,446	1,678,348	773,476	858,877	1,074,159	1,319,983	1,483,298	1,698,452	1,886,542	1,886,542

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Hydrants	852,791	949,360	1,084,875	1,210,329	1,181,062	861,412	922,075	1,069,130	566,860	770,668	807,424	985,692	985,692
CCNC Other P/E Intangible	1,179,406	1,179,406	1,179,406	1,179,406	1,179,406	1,179,406	130,284	130,284	130,284	130,284	130,284	130,284	130,284
CCNC Office Furniture & Equipment	8,292,480	8,327,401	4,583,780	3,697,096	3,625,617	3,765,080	3,776,855	3,924,108	3,928,451	4,110,836	4,245,428	5,196,618	5,196,618
CCNC Transportation Equipment Not Classified	2,413,919	2,572,538	2,075,790	1,899,741	1,911,689	1,812,806	1,882,021	1,942,158	2,136,731	2,214,004	2,491,286	2,599,458	2,599,458
CCNC Tools-Shop-Garage Equipment	125,043	119,876	120,100	130,471	134,417	227,135	240,938	280,156	184,428	193,272	195,136	195,594	195,594
CCNC Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	7,645	7,645
CCNC Power Operated Equipment													0
CCNC Communication Equipment	135,766	138,068	138,068	125,338	114,258	114,258	165,951	21,679	21,679	22,979	3,743	239,592	239,592
CCNC Misc Equipment	50,641	50,641	50,641	38,033	38,033	50,188	50,500	62,260	62,260	115,746	460,921	420,828	420,828
CCNC Other Tangible Property	15,821	15,821	15,821	15,821	15,821	15,821	15,821	2,963	2,963	2,963	2,963	2,963	2,963
[-] Construction work in progress	4,601,108	4,601,927	5,226,631	6,833,197	7,896,651	8,858,692	8,635,702	9,610,216	11,150,229	11,980,806	12,000,256	5,417,618	5,417,618
CWIP	4,465,205	4,331,250	4,831,335	6,448,694	7,510,440	8,365,309	8,066,233	9,078,641	10,718,556	11,572,441	11,610,708	5,476,557	5,476,557
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	158,694	294,724	415,888	402,947	403,834	510,396	586,006	548,112	446,140	423,377	404,361	0	0
CWIP - Eng Clearing Eng Overhead	34	1,104	2,233	4,380	5,201	5,813	6,288	6,288	8,358	7,812	8,012	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Suspended CWIP Reserve	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(22,825)	(58,939)	(58,939)
CWIP-T&I Indirect OH Clearing	0	(2,326)	0	0	0	0	0	0	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(121,147,100)	(122,040,112)	(123,013,415)	(124,472,934)	(125,381,725)	(126,183,253)	(126,928,476)	(127,754,142)	(125,564,675)	(126,498,921)	(127,424,467)	(128,159,775)	(128,159,775)
Accum Depreciation - Utility Plant in Service	(163,805,998)	(164,723,016)	(165,561,067)	(166,483,837)	(167,408,401)	(168,335,842)	(169,266,285)	(170,216,668)	(171,176,069)	(172,115,803)	(173,059,049)	(174,011,070)	(174,011,070)
Accum Depreciation - Salvage/Scrap	(4,581,898)	(4,582,328)	(4,745,104)	(4,745,104)	(4,745,104)	(4,745,104)	(4,745,104)	(4,771,285)	(4,779,633)	(4,779,885)	(4,788,920)	(4,788,920)	(4,788,920)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	47,284,687	47,309,216	47,336,832	46,800,177	46,816,042	46,942,049	47,127,362	47,278,353	50,435,662	50,441,495	50,468,323	50,685,129	50,685,129
Accum Depreciation - Reg Asset	(34,031)	(34,124)	(34,217)	(34,310)	(34,403)	(34,496)	(34,589)	(34,682)	(34,775)	(34,868)	(34,961)	(35,054)	(35,054)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Utility Plant Adjustments	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
UPAA - Neg Post 1/1/06	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
[-] Total Current Assets	9,160,473	8,362,198	8,731,802	9,012,185	9,495,702	10,061,060	11,227,130	10,051,856	11,334,494	10,729,127	9,899,440	10,427,105	10,427,105
[-] Cash and cash equivalents	(488,985)	(436,562)	(270,319)	78,731	347,462	127,730	40,427	55,430	66,751	410,159	4,214	(208,894)	(208,894)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	105	224	130	825	47	0	0	23,106	26	0	55	2,292	2,292
BNYM TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Concentration - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(680,336)	(624,702)	(323,157)	(175,254)	(94,080)	(104,704)	(237,306)	(174,964)	(105,594)	(110,518)	(228,403)	(502,673)	(502,673)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound Check	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(218,546)	(218,598)	(234,783)	(50,957)	(51,344)	(51,842)	(60,210)	(70,040)	(67,572)	(71,591)	(82,126)	(80,594)	(80,594)
PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Main	256,410	229,444	167,011	120,295	423,620	176,812	196,273	163,492	125,403	406,205	201,678	243,081	243,081
US Bank TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	0	0	480	0	0	0	0	0	0	100	0	38	38
US Bank TN - Credit Card and E-Checks	144,836	165,395	114,186	132,221	54,869	102,774	132,593	105,142	108,086	172,670	104,691	120,979	120,979

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
US Bank TN - Firstech Collections	1,172	895	591	441	907	406	320	603	141	1,106	462	459	459
US Bank TN - FiServ (aka CheckFree)	13,940	9,337	3,906	5,383	11,244	2,674	5,303	6,712	4,108	11,224	8,266	5,252	5,252
US Bank TN - Penn Credit	400	123	0	524	0	0	278	0	449	450	0	630	630
US Bank TN - E-Return - US Bank	19	0	131	43,340	200	0	0	0	0	0	51	544	544
US Bank TN -Credit Card & Echeck E-Returns	0	0	(233)	(236)	0	(240)	0	(120)	(313)	1,005	(278)	(926)	(926)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	70	0	98	148	0	302	1,175	179	17	(213)	171	25	25
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	(9,057)	(681)	(681)	0	0	(451)	0	(681)	0	(2,278)	(2,353)	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	5,834,732	4,780,511	4,469,728	4,792,101	4,601,499	5,201,969	6,291,088	4,713,826	6,394,600	5,443,748	5,151,888	5,543,597	5,543,597
[-] Utility customer accounts receivable	4,337,035	4,084,700	3,671,537	4,038,892	3,753,278	4,712,838	5,521,658	4,231,265	5,923,796	5,007,223	4,450,997	4,630,868	4,630,868
A/R - Customer - CIS Reconciliation	4,344,406	4,088,779	3,268,277	4,038,892	3,753,278	4,295,475	5,521,658	4,240,900	5,494,681	5,007,068	4,451,717	4,143,784	4,143,784
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	403,529	0	0	417,363	0	0	429,827	0	0	500,201	500,201
A/R - Customer - Payment Clarification	(7,371)	(6,028)	(269)	0	0	0	0	(10,644)	(712)	0	(720)	(13,118)	(13,118)
A/R - Customer - Returns Clarification	0	1,949	0	0	0	0	0	1,009	0	155	0	0	0
[-] Receivable from affiliated companies	1,203,442	376,977	605,858	516,439	457,120	333,892	532,340	280,682	313,711	280,428	380,102	677,240	677,240
A/R Assoc Cos - Miscellaneous	883,377	0	(283,775)	0	0	(195,765)	0	0	(72,441)	616	0	(45,816)	(45,816)
AR Associated Cos - AWI IOTG	0	0	160,307	160,307	160,307	160,307	160,307	160,307	160,307	160,307	160,307	160,307	160,307
A/R Assoc Cos - Reconciliation Account	251,131	316,850	571,358	209,347	226,638	275,755	281,150	56,198	73,016	57,941	85,645	341,804	341,804
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	68,933	60,127	157,969	146,784	70,175	93,595	90,882	64,177	152,829	61,563	134,150	220,945	220,945
A/R Assoc Cos - Dividend Equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other receivables, net	787,830	787,882	614,874	656,619	824,208	599,125	691,440	645,966	629,554	631,705	784,559	702,799	702,799
Misc A/R - Reconciliation Account	549,603	547,517	549,808	614,816	780,265	553,037	643,201	595,585	577,023	577,028	727,734	643,786	643,786
Misc A/R - Manual	1,436	1,431	1,440	1,434	1,431	1,433	1,441	1,440	1,447	1,450	1,455	1,451	1,451
Misc A/R - Retro Insurance	160,307	160,307	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Medicare Subsidy	76,483	78,626	63,654	40,369	42,512	44,655	46,798	48,941	51,084	53,227	55,370	57,513	57,513
Misc A/R - Employees	0	0	(28)	0	0	0	0	0	0	0	0	50	50
Misc A/R - Employees Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Allowance for uncollectible accounts	(493,574)	(469,047)	(422,542)	(419,849)	(433,107)	(443,886)	(454,350)	(444,087)	(472,462)	(475,608)	(463,770)	(467,310)	(467,310)
Allowance for Uncollectible Accounts	(473,816)	(449,289)	(400,823)	(398,131)	(411,389)	(416,464)	(426,927)	(416,664)	(443,429)	(446,575)	(434,737)	(437,062)	(437,062)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(19,758)	(19,758)	(21,718)	(21,718)	(21,718)	(27,423)	(27,423)	(27,423)	(29,033)	(29,033)	(29,033)	(30,247)	(30,247)
[-] Unbilled revenues	2,029,117	2,121,658	2,402,384	2,243,783	2,646,820	2,796,960	2,317,369	2,746,173	2,291,352	2,371,707	2,293,410	2,432,489	2,432,489
Unbilled Utility Revenue	2,029,117	2,121,658	2,402,384	2,243,783	2,646,820	2,796,960	2,317,369	2,746,173	2,291,352	2,371,707	2,293,410	2,432,489	2,432,489
[-] Materials and supplies	1,250,049	1,288,441	1,253,365	1,259,914	1,373,870	1,326,599	1,264,895	1,378,433	1,414,207	1,581,809	1,719,572	1,936,433	1,936,433
Inventory - Plant Material	1,086,833	1,097,683	1,076,728	1,063,560	1,142,520	1,037,954	1,058,889	1,093,816	1,091,721	1,231,283	1,343,779	1,615,526	1,615,526
Inventory - Chemicals	153,536	169,017	166,546	164,438	192,982	198,908	159,325	271,202	317,172	349,216	335,923	313,199	313,199
Inventory - Other Materials & Supplies	9,680	21,741	10,092	31,916	38,369	89,737	46,681	13,415	5,314	1,310	39,870	7,708	7,708
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	535,560	608,150	876,643	637,657	526,050	607,802	1,313,351	1,157,994	1,167,583	921,704	730,355	723,479	723,479
Other Special Deposits	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Prepaid Taxes	311,813	251,088	190,363	129,639	68,914	8,189	895,755	790,243	711,218	632,194	553,170	474,146	474,146
Prepaid Insurance	210,637	378,147	303,740	346,782	282,767	217,653	260,479	186,268	114,940	157,938	83,466	9,104	9,104
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(17,084)	(34,169)	182,850	156,069	136,560	117,052	97,543	78,034	58,526	39,017	19,509	0	0
Prepaid Audit Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Other	(8,551)	(22,851)	0	(26,219)	1,004	65,004	16,574	66,296	52,220	36,916	21,612	6,308	6,308

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Prepaid Other - Global	23,745	20,935	13,878	16,387	21,805	30,934	28,000	22,154	43,788	40,639	37,599	94,997	94,997
Reg Asset-OCA tax	0	0	170,812	0	0	0	0	0	171,892	0	0	123,924	123,924
Reg Asset-OCA non tax	0	0	0	0	0	153,970	0	0	0	0	0	0	0
[-] Total Regulatory and other long-term assets	5,739,125	5,718,508	19,772,690	5,759,292	5,783,830	24,952,816	5,748,391	5,737,965	21,135,090	5,789,864	5,779,465	21,931,479	21,931,479
[-] Regulatory assets	5,686,556	5,667,323	19,722,890	5,710,876	5,736,799	24,907,170	5,704,129	5,695,089	21,093,599	5,694,839	5,685,769	21,838,880	21,838,880
[-] Reg asset - income tax recovery	3,929,174	3,918,664	0	3,945,776	3,948,153	3,939,862	3,939,920	3,939,951	0	3,939,936	3,939,937	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	83,985	83,985	83,985	83,985	83,985	83,985	83,985	83,985	83,985	83,985	83,985	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	0	0
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	3,121	4,602	6,397	135	179	203	228	259	260	212,142	212,142
Reg Asset-Inc Tax Rec Thru Rates-Other	139,441	133,149	145,733	145,733	145,733	145,733	145,733	145,733	145,733	145,733	145,733	0	0
Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	0	0	1,012	1,491	2,073	44	58	66	74	(5)	(5)	68,787	68,787
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	0	0
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(708,106)	(712,324)	(703,889)	(703,889)	(703,889)	(703,889)	(703,889)	(703,889)	(703,889)	(703,889)	(703,889)	0	0
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	(3,943,816)	0	0	0	0	0	(3,939,985)	0	0	(280,929)	(280,929)
[-] Debt and preferred stock expense	1,277,316	1,271,012	1,264,709	1,258,407	1,284,371	1,287,506	1,280,854	1,274,202	1,267,549	1,260,897	1,254,245	1,247,592	1,247,592
Reg Asset - Unamortized Debt Exp	10,370	10,182	9,994	9,806	9,618	9,430	9,242	9,054	8,866	8,678	8,490	8,302	8,302
Reg Asset - Unamortized Debt Exp Interco	1,266,947	1,260,831	1,254,715	1,248,601	1,274,754	1,278,076	1,271,612	1,265,148	1,258,683	1,252,219	1,245,755	1,239,290	1,239,290
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other regulatory assets	480,066	477,647	18,458,182	506,694	504,275	19,679,802	483,356	480,937	19,826,050	494,006	491,587	20,591,287	20,591,287
Reg Asset - Cost of Removal	0	0	16,867,842	0	0	17,601,718	0	0	17,556,228	0	0	18,443,783	18,443,783
Reg Asset - Cost of Removal - RWIP	0	0	976,486	0	0	1,324,630	0	0	1,301,456	0	0	1,041,748	1,041,748
Reg Asset - Deferred Vacation Pay	253,727	253,727	0	287,613	287,613	0	271,533	271,533	0	289,441	289,441	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset- Closing Costs	8,917	8,833	8,750	8,667	8,583	8,500	8,417	8,333	8,250	8,167	8,083	8,000	8,000
Regulatory Asset - "Make-Whole Premium"	184,545	182,209	179,873	177,537	175,201	172,865	170,529	168,193	165,857	163,521	161,185	158,849	158,849
Regulatory Asset - Enterprise Solutions	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878
Reg Asset - Pandemic Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Other	0	0	392,353	0	0	539,211	0	0	761,382	0	0	906,030	906,030
[-] Operating lease right-of-use assets	2,840	2,764	2,688	2,613	2,537	2,461	2,384	2,308	2,231	2,155	2,078	2,001	2,001
LT Asset - Operating Lease Right-Of-Use Assets	2,840	2,764	2,688	2,613	2,537	2,461	2,384	2,308	2,231	2,155	2,078	2,001	2,001
[-] Other long-term assets	49,729	48,420	47,112	45,803	44,494	43,186	41,877	40,568	39,260	92,871	91,619	90,599	90,599
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	49,729	48,420	47,112	45,803	44,494	43,186	41,877	40,568	39,260	92,871	91,619	90,599	90,599
[-] CAPITAL AND LIABILITIES	(309,630,467)	(308,493,014)	(324,326,256)	(310,839,456)	(311,092,082)	(332,909,820)	(315,350,216)	(314,540,034)	(335,182,253)	(318,792,715)	(318,971,335)	(341,582,734)	(341,582,734)
[-] Total Capitalization	(215,401,742)	(235,405,340)	(235,446,193)	(235,422,057)	(240,410,272)	(240,430,207)	(240,431,800)	(240,436,477)	(240,460,239)	(240,461,832)	(240,466,035)	(240,504,348)	(240,504,348)
[-] Total Equity	(112,747,375)	(132,749,511)	(132,788,903)	(132,763,304)	(132,765,907)	(132,784,135)	(132,784,135)	(132,787,219)	(132,809,387)	(132,809,387)	(132,811,997)	(132,848,716)	(132,848,716)
[-] Total Stockholders' equity	(112,747,375)	(132,749,511)	(132,788,903)	(132,763,304)	(132,765,907)	(132,784,135)	(132,784,135)	(132,787,219)	(132,809,387)	(132,809,387)	(132,811,997)	(132,848,716)	(132,848,716)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(55,652,674)	(75,654,810)	(75,694,201)	(75,668,603)	(75,671,206)	(75,689,433)	(75,689,433)	(75,692,517)	(75,714,685)	(75,714,685)	(75,717,296)	(75,754,015)	(75,754,015)
Paid-in Capital - Subs Intercompany	(55,652,674)	(75,654,810)	(75,694,201)	(75,668,603)	(75,671,206)	(75,689,433)	(75,689,433)	(75,692,517)	(75,714,685)	(75,714,685)	(75,717,296)	(75,754,015)	(75,754,015)
[-] Retained earnings	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)	(43,340,466)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)	(43,831,434)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(102,654,366)	(102,655,829)	(102,657,291)	(102,658,753)	(107,644,365)	(107,646,072)	(107,647,665)	(107,649,259)	(107,650,852)	(107,652,445)	(107,654,038)	(107,655,632)	(107,655,632)
[-] Long-term debt	(102,654,366)	(102,655,829)	(102,657,291)	(102,658,753)	(107,644,365)	(107,646,072)	(107,647,665)	(107,649,259)	(107,650,852)	(107,652,445)	(107,654,038)	(107,655,632)	(107,655,632)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	325,955	324,493	323,030	321,568	335,956	334,249	332,656	331,062	329,469	327,876	326,283	324,689	324,689
Bonds - Interco	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)	(102,280,321)
[-] Total Current Liabilities	(35,178,325)	(14,343,634)	(15,915,277)	(16,944,394)	(12,137,281)	(15,161,535)	(16,604,286)	(16,063,030)	(21,020,463)	(20,582,656)	(20,864,617)	(25,635,736)	(25,635,736)
[-] Short-term debt	(19,836,989)	(2,270,904)	(4,474,869)	(5,384,091)	892,209	(2,069,410)	(3,526,220)	(2,283,481)	(6,937,922)	(6,682,378)	(5,883,210)	(11,946,731)	(11,946,731)

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Current - Term Loans													0
N/P Term Loans - Intercompany													0
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(19,836,989)	(2,270,904)	(4,474,869)	(5,384,091)	892,209	(2,069,410)	(3,526,220)	(2,283,481)	(6,937,922)	(6,682,378)	(5,883,210)	(11,946,731)	(11,946,731)
In-House Cash Center Bank	(20,884,127)	(3,193,026)	(5,597,799)	(6,526,217)	(268,032)	(3,090,847)	(4,667,834)	(3,330,318)	(7,873,237)	(7,673,910)	(6,961,655)	(13,095,955)	(13,095,955)
IHC Clearing - Outgoing Payment	(92,517)	(217,534)	(16,725)	2,471	20,586	(118,218)	823	(92,818)	(204,340)	(148,123)	(61,209)	9,568	9,568
IHC Clearing - Incoming Payment	0	0	0	0	0	0	1,136	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(4,417,762)	(3,929,530)	(4,335,355)	(3,601,542)	(4,464,095)	(4,653,314)	(4,451,286)	(4,628,045)	(5,307,685)	(4,525,379)	(5,220,731)	(6,490,987)	(6,490,987)
[-] Accounts payable external	(4,657,155)	(3,832,959)	(4,145,926)	(3,874,324)	(4,218,931)	(4,679,768)	(4,440,636)	(4,629,365)	(5,183,781)	(4,464,540)	(4,160,850)	(6,293,043)	(6,293,043)
A/P - Reconciliation Account	(1,821,531)	(1,191,263)	(1,403,425)	(1,344,701)	(1,874,819)	(1,723,951)	(1,914,816)	(2,245,450)	(2,646,888)	(2,280,138)	(1,880,699)	(3,482,481)	(3,482,481)
A/P Intercompany - Reconciliation Account	(359,309)	(508,574)	(382,294)	(374,555)	(317,578)	(335,057)	(418,232)	(177,550)	(340,466)	(264,641)	(169,074)	(267,728)	(267,728)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(7,260)	(9,382)	(7,472)	(10,749)	(9,742)	(14,090)	(15,312)	(14,760)	(12,834)	(7,455)	(17,362)	(40,141)	(40,141)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	6	6
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(76,581)	0	(37,152)	0	0	(33,127)	0	0	0	0	(51,761)	0	0
A/P - Workbasket Accrual	(89,637)	(104,825)	(140,828)	(134,439)	(88,870)	(190,597)	(104,963)	(131,766)	(85,957)	(44,977)	(68,852)	(187,403)	(187,403)
A/P - Pcard Accrual	(7,900)	(8,276)	(17,302)	(19,213)	(13,865)	(7,348)	(24,003)	(12,149)	(20,884)	(24,084)	(28,093)	(7,207)	(7,207)
A/P - Misc Global	(65,272)	(46,459)	61,050	(46,730)	(52,338)	(22,706)	(60,089)	(43,179)	(105,732)	(141,103)	(122,957)	(71,376)	(71,376)
A/P - Project Cost Accrual	(2,230,062)	(1,943,842)	(2,028,694)	(1,866,066)	(1,781,775)	(2,147,309)	(1,884,530)	(1,977,195)	(1,934,516)	(1,646,480)	(1,799,272)	(2,289,716)	(2,289,716)
A/P-GRIR Capital Services	398	(20,336)	(189,809)	(77,870)	(79,944)	(205,582)	(18,691)	(27,318)	(36,505)	(55,661)	(22,781)	53,002	53,002
[-] Accounts payable associated companies	239,393	(96,571)	(189,428)	272,782	(245,163)	26,454	(10,649)	1,320	(123,903)	(60,839)	(1,059,881)	(197,944)	(197,944)
A/P Associated Companies	(1,094)	(3,759)	283,375	(1,741)	(4,844)	196,700	(409)	(4,163)	71,587	0	(1,072)	137,155	137,155
AP Associated Cos - AWI IOTG	0	0	0	0	0	0	0	0	0	0	0	(7,069)	(7,069)
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	1,117,408	821,485	854,170	1,169,005	747,697	917,842	994,493	913,851	843,923	886,316	885,323	924,390	924,390
A/P Associated Companies - Service Co Bill	(876,922)	(914,297)	(1,326,974)	(894,482)	(988,017)	(1,088,088)	(1,004,734)	(908,099)	(1,039,145)	(946,886)	(1,943,863)	(1,252,152)	(1,252,152)
CFO - WLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Interco	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	74	74	74	74	74	74	74	38	38	38	38	38	38
CFO - SLPP Receivable Interco	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)
CFO - SLPP Receivable Interco - CIS Reconciliation	64	64	64	64	64	64	64	26	26	26	26	26	26
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	23	23	23	23	23	23	23	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	126	126	126	126	126	126	126	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Receivable Interco	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)	(259)
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	0	0	0	0	0	0
Intercompany System Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(5,207,252)	(2,360,441)	(2,558,137)	(2,525,549)	(3,085,006)	(3,437,545)	(3,442,847)	(3,935,356)	(4,375,212)	(4,287,219)	(4,882,397)	(3,011,566)	(3,011,566)
[-] Accrued federal income tax	(1,066,021)	(1,072,421)	(1,137,154)	(1,209,742)	(1,408,892)	(1,349,982)	(1,208,189)	(1,308,449)	(1,402,727)	(895,188)	(1,081,018)	566,622	566,622
Accrued FIT - Current Year	(1,125,653)	(1,132,053)	(1,196,786)	(1,269,374)	(1,468,524)	(1,409,615)	(1,267,821)	(1,368,081)	(1,462,360)	(954,820)	(1,140,650)	506,990	506,990
Accrued FIT - Prior Years	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632	59,632
[-] Accrued state income tax	477,421	463,178	449,541	979,982	953,657	916,473	1,113,455	1,089,153	1,117,500	365,011	302,822	871,059	871,059
Accrued SIT - Current Year	140,775	126,532	112,895	93,336	67,012	29,827	226,809	202,507	230,854	207,199	145,010	713,246	713,246
Accrued SIT - Prior Years	336,646	336,646	336,646	886,646	886,646	886,646	886,646	886,646	886,646	157,813	157,813	157,813	157,813
[-] Other accrued taxes	(4,618,652)	(1,751,198)	(1,870,525)	(2,295,789)	(2,629,772)	(3,004,036)	(3,348,113)	(3,716,060)	(4,089,985)	(3,757,043)	(4,104,201)	(4,449,247)	(4,449,247)
Accrued Tax - FUTA	0	0	0	0	0	0	0	(21)	(21)	(21)	(21)	(21)	(21)
Accrued Tax - FICA	(55,344)	(58,869)	(28,465)	(33,267)	(42,043)	(52,135)	(34,151)	(42,644)	(50,761)	(55,243)	(62,745)	(49,684)	(49,684)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accrued Tax - Property Tax	(3,751,084)	(835,004)	(923,277)	(1,281,335)	(1,551,650)	(1,851,213)	(2,150,775)	(2,450,337)	(2,749,900)	(3,049,462)	(3,327,247)	(3,618,271)	(3,618,271)
Accrued Tax - Use Tax	(19,126)	(3,227)	(3,683)	(5,087)	1,021	(2,589)	(4,087)	(2,959)	(8,204)	(6,294)	(7,166)	(13,249)	(13,249)
Accrued Tax - Franchise Tax - Income Tax	(793,099)	(854,099)	(915,099)	(976,099)	(1,037,099)	(1,098,099)	(1,159,099)	(1,220,099)	(1,281,099)	(646,022)	(707,022)	(768,022)	(768,022)
[-] Interest accrued	(1,345,844)	(1,702,918)	(857,297)	(1,140,621)	(1,444,765)	(1,023,381)	(1,398,997)	(1,774,613)	(947,533)	(1,249,399)	(1,556,015)	(1,007,311)	(1,007,311)
Interest Accrued - LTD	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(148,960)
Interest Accrued - LTD Interco	(1,159,644)	(1,479,478)	(820,057)	(1,066,141)	(1,333,045)	(874,421)	(1,212,797)	(1,551,173)	(910,293)	(1,174,919)	(1,444,295)	(858,351)	(858,351)
[-] Other current liabilities	(4,370,478)	(4,079,841)	(3,689,621)	(4,292,590)	(4,035,626)	(3,977,885)	(3,784,937)	(3,441,536)	(3,452,113)	(3,838,281)	(3,322,265)	(3,179,140)	(3,179,140)
Accrued Vacation Pay	(253,727)	(253,727)	(170,812)	(287,613)	(287,613)	(153,970)	(271,533)	(271,533)	(171,892)	(289,441)	(289,441)	(123,924)	(123,924)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(166,811)	(153,581)	(165,956)	(151,296)	(176,656)	(194,135)	(241,556)	(245,617)	(191,383)	(206,152)	(188,932)	(195,015)	(195,015)
Accrued Legal	(31,184)	(43,080)	(15,655)	(18,646)	(18,283)	(23,076)	(70,474)	(33,230)	(32,475)	(54,524)	(19,268)	(52,962)	(52,962)
Accrued Wages	(171,910)	(171,038)	(253,529)	(273,279)	(342,754)	(439,821)	(154,222)	(228,970)	(296,037)	(320,539)	(376,679)	(149,289)	(149,289)
Accrued Wages - Net Adjustments Clearing	(4,400)	(2,600)	(2,600)	(22,800)	(1,650)	(1,650)	(258)	(516)	(774)	(1,032)	(201)	(400)	(400)
Accrued Insurance	31,186	29,509	7,948	457	(14,230)	(29,583)	28,990	8,400	(7,547)	(16,216)	(31,400)	0	0
Accrued Insurance Retro Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Waste Disposal	(49,619)	(34,278)	(50,903)	(46,320)	(53,430)	(35,212)	(25,888)	(46,300)	(51,754)	(27,350)	(33,400)	(24,900)	(24,900)
Accrued Retiree Medical	(4,208)	(6,432)	(7,350)	(9,611)	(12,003)	(14,400)	(16,706)	(19,204)	(22,050)	(24,504)	(27,038)	(29,400)	(29,400)
Accrued DCP - Contribution	(19,895)	(19,679)	(10,916)	(12,105)	(14,448)	(17,614)	(18,672)	(9,771)	(12,276)	(13,722)	(16,281)	(18,882)	(18,882)
Accrued Health Savings Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Bank Fees	(13,960)	(13,440)	(9,281)	(15,500)	(14,944)	(11,905)	(11,493)	(11,481)	(17,448)	(19,486)	(13,737)	(11,375)	(11,375)
Accrued Severance	0	0	0	0	0	0	0	0	0	0	0	0	0
Refund Rates Under Bond	(155,593)	(231,549)	(261,008)	(433,236)	(403,405)	(357,859)	(252,162)	(216,783)	(158,252)	(86,040)	(56,910)	(44,903)	(44,903)
Accrued Employer 401k Match	(14,357)	(14,142)	(7,944)	(8,646)	(10,347)	(12,489)	(12,957)	(6,764)	(8,450)	(9,241)	(11,102)	(12,936)	(12,936)
Accrued Incentive Plan Cash	(557,432)	(600,915)	(130,450)	(173,933)	(217,416)	(257,362)	(300,255)	(343,149)	(386,043)	(428,936)	(471,830)	(506,140)	(506,140)
Miscellaneous Deposits Payable	(2,571)	0	0	0	0	(1,033)	(1,033)	(2,262)	0	0	0	0	0
Accrued Paving	(12,032)	(23,643)	(25,339)	0	(10,195)	(3,837)	(3,837)	0	0	0	(1,019)	(471)	(471)
Unclaimed Customer Credits	(21,924)	(19,579)	(19,593)	(198,784)	(202,470)	(202,472)	(202,484)	(202,501)	(185,302)	(114,608)	(89,253)	(91,621)	(91,621)
Unclaimed A/P Checks	(12,590)	(12,590)	(12,590)	(13,518)	(13,518)	(17,184)	(18,977)	(19,018)	(19,018)	(18,997)	(18,997)	(18,997)	(18,997)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	(23,196)	(23,342)	0	0	0	0	(22,149)	0	0	0	0	(22,526)	(22,526)
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay SUI	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay LIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - ESPP	(12,386)	(17,373)	(4,952)	(9,950)	(14,960)	(5,042)	(11,832)	(16,528)	(4,791)	(9,596)	(14,394)	(7,248)	(7,248)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Current Liability	(916)	(918)	(919)	(921)	(923)	(925)	(926)	(928)	(930)	(932)	(933)	(935)	(935)
GRIR - Stock E (Materials)	(75,294)	(114,654)	(143,563)	(233,445)	(294,111)	(196,862)	(157,649)	(225,607)	(87,810)	(109,490)	(104,966)	(82,335)	(82,335)
GRIR - Stock C (Chemicals)	(65,525)	(87,589)	(78,895)	(47,069)	(97,464)	(93,927)	(80,203)	(84,017)	(108,304)	(109,839)	(101,440)	(45,498)	(45,498)
GRIR - Non-inventory	(284,967)	(296,459)	(346,174)	(403,078)	(337,728)	(356,491)	(214,803)	(237,431)	(245,438)	(329,439)	(216,032)	(217,882)	(217,882)
GRIR - Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(275)	(329)	(383)	(437)	(491)	(540)	(589)	(638)	(48)	(96)	(144)	(192)	(192)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	30,371,293	30,751,344	31,035,367	31,299,103	31,667,756	31,976,009	32,319,976	32,769,072	33,101,365	33,473,688	33,888,154	34,208,667	34,208,667
CFO Sales Tax - from CIS	(30,751,466)	(31,035,419)	(31,299,210)	(31,667,860)	(31,978,431)	(32,320,153)	(32,769,844)	(33,101,365)	(33,473,713)	(33,888,838)	(34,208,667)	(34,519,408)	(34,519,408)
CFO Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-OCL taxable	(231,110)	(231,110)	(231,110)	0	0	0	0	0	0	0	0	0	0
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(635,956)	(545,105)	(454,254)	(363,403)	(272,552)	(181,702)	(90,851)	0	0	0	0	0	0
Deferred Revenue - Current Portion	(583,056)	(291,528)	0	(574,680)	(287,340)	0	(575,262)	(288,106)	0	(591,035)	(276,441)	0	0
Other Current Liabilities - Non-Tax Sensitive	0	0	(403,529)	0	0	(417,363)	0	0	(429,827)	0	0	(500,201)	(500,201)
Advances for Construction - Current	(616,578)	(616,578)	(626,002)	(626,002)	(626,002)	(607,269)	(607,269)	(607,269)	(641,898)	(641,898)	(641,898)	(710,351)	(710,351)

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(40,282,743)	(39,852,508)	(54,052,287)	(39,471,810)	(39,418,589)	(58,131,226)	(39,001,932)	(38,722,760)	(54,371,208)	(38,441,946)	(38,339,651)	(56,158,701)	(56,158,701)
[-] Customer Advances for construction	(7,059,682)	(6,846,871)	(7,236,274)	(7,261,949)	(7,617,601)	(7,680,420)	(7,734,018)	(7,702,068)	(7,978,226)	(7,938,006)	(8,095,920)	(7,798,277)	(7,798,277)
Advances for Construction - NT Mains	(218,805)	(557,179)	(557,179)	(557,564)	(557,564)	(848,950)	(692,736)	(732,891)	(732,891)	(875,990)	(875,990)	(3,534,419)	(3,534,419)
Advances for Construction - NT Extension Deposits	(1,247,816)	(1,158,956)	(1,158,956)	(1,152,223)	(1,152,223)	(1,103,502)	(1,050,545)	(1,050,545)	(1,050,545)	(1,050,545)	(1,050,545)	(1,050,545)	(1,050,545)
Advances for Construction - NT Hydrants	(21,834)	(39,603)	(39,603)	(38,470)	(38,470)	(26,218)	(21,548)	(20,761)	(20,761)	(20,761)	(20,761)	(20,761)	(20,761)
Advances for Construction - NT WIP	(2,755,523)	(2,755,523)	(3,154,351)	(2,885,251)	(3,300,466)	(3,115,481)	(3,406,547)	(3,419,922)	(3,730,709)	(3,553,810)	(3,711,724)	(1,248,340)	(1,248,340)
Advances for Construction - Tax Mains	(1,749,391)	(1,410,424)	(1,410,424)	(1,742,222)	(1,736,078)	(1,703,684)	(1,703,684)	(1,641,248)	(1,638,646)	(1,637,801)	(1,637,801)	(1,484,351)	(1,484,351)
Advances for Construction - Tax Extension Deposits	(92,716)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)	(61,288)
Advances for Construction - Tax Services	(30,259)	(21,776)	(21,776)	(111,274)	(8,389)	(7,991)	(7,047)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)	(7,969)
Advances for Construction - Tax Hydrants	(59,735)	(40,460)	(40,460)	(37,821)	(43,966)	(45,699)	(45,699)	(42,251)	(42,527)	(42,488)	(42,488)	(35,378)	(35,378)
Advances for Construction - Tax WIP	(114,273)	(114,873)	(114,873)	1,529	(41,793)	(102,172)	(79,488)	(103,115)	(107,767)	(103,115)	(103,115)	0	0
Advances for Construction - Tax SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	(1,337,384)	(1,262,904)	(1,262,904)	(1,265,543)	(1,259,398)	(1,227,005)	(1,227,005)	(1,187,114)	(1,184,512)	(1,183,667)	(1,183,667)	(1,030,217)	(1,030,217)
Advances for Construction - Tax Services - FIT	(22)	(22)	(22)	(22)	(22)	(22)	(22)	0	0	0	0	0	0
Advances for Construction - Tax Hydrants - FIT	(48,502)	(40,440)	(40,440)	(37,802)	(43,946)	(45,679)	(45,679)	(42,231)	(42,507)	(42,468)	(42,468)	(35,358)	(35,358)
Advances for Construction - Reclassed to Current	616,578	616,578	626,002	626,002	626,002	607,269	607,269	607,269	641,898	641,898	641,898	710,351	710,351
[-] Deferred income taxes	(35,748,409)	(36,057,946)	(36,208,679)	(36,592,816)	(36,936,609)	(37,293,094)	(37,857,565)	(38,165,592)	(38,335,515)	(38,732,239)	(38,743,739)	(40,845,936)	(40,845,936)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(27,679,401)	(27,933,278)	(28,117,824)	(28,400,458)	(28,655,121)	(28,948,810)	(29,387,163)	(29,626,367)	(29,770,360)	(30,078,507)	(30,087,438)	(31,767,872)	(31,767,872)
Deferred FIT Liability – Property	(17,668)	(17,668)	377,562	565,010	792,337	982,112	1,305,295	1,481,653	1,669,886	1,897,078	1,903,662	59,697	59,697
Deferred FIT Liability - FAS109 Increment	0	0	(399,186)	(588,510)	(818,112)	(1,004,041)	(1,328,602)	(1,505,712)	(1,694,747)	(1,922,925)	(1,929,537)	(1,723,325)	(1,723,325)
Deferred FIT Liability – Non Property	(27,661,733)	(27,915,610)	(27,953,898)	(28,167,164)	(28,337,703)	(28,569,605)	(28,891,088)	(29,066,519)	(29,142,443)	(29,368,440)	(29,374,990)	(29,493,625)	(29,493,625)
Deferred FIT Liability - FAS109 Gross Up	0	0	(142,303)	(209,794)	(291,643)	(357,276)	(472,768)	(535,790)	(603,056)	(684,221)	(686,574)	(610,618)	(610,618)
[-] State Deferred income taxes long-term	(8,069,008)	(8,124,668)	(8,090,854)	(8,192,359)	(8,281,488)	(8,344,283)	(8,470,403)	(8,539,225)	(8,565,156)	(8,653,732)	(8,656,301)	(9,078,065)	(9,078,065)
Deferred SIT Liability - Property	0	0	(26)	(38)	(52)	(65)	(86)	(97)	(109)	(124)	(124)	(629,439)	(629,439)
Deferred SIT Liability - FAS109 Increment	0	0	(1,122)	(1,654)	(2,300)	(1,003)	(1,327)	(1,504)	(1,692)	(1,837)	(1,844)	6,389	6,389
Deferred SIT Liability – Non Property	(8,069,008)	(8,124,668)	(8,089,707)	(8,190,667)	(8,279,136)	(8,343,216)	(8,468,990)	(8,537,624)	(8,563,354)	(8,651,771)	(8,654,333)	(8,455,016)	(8,455,016)
[-] Deferred investment tax credits	(46,615)	(40,509)	(44,887)	(41,172)	(36,666)	(32,905)	(26,499)	(23,004)	(19,273)	(14,770)	(14,639)	(16,920)	(16,920)
Unamortized ITC - 3%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Unamortized ITC - 4%	(21,287)	(20,890)	(20,642)	(20,147)	(19,548)	(19,047)	(18,195)	(17,730)	(17,233)	(16,634)	(16,617)	(16,920)	(16,920)
Unamortized ITC - 10%	(25,328)	(19,619)	(24,246)	(21,025)	(17,119)	(13,858)	(8,305)	(5,274)	(2,040)	1,864	1,977	0	0
[-] Regulatory liabilities	(1,113,527)	(874,798)	(14,939,146)	(192,048)	274,192	(18,244,999)	1,355,401	1,628,274	(13,553,661)	2,587,043	2,579,742	(13,623,835)	(13,623,835)
[-] Reg liability - cost of removal	17,654,805	17,717,791	0	18,042,101	18,256,398	0	18,627,013	18,711,189	0	18,959,115	19,000,584	0	0
Reg Liab - Cost of Removal	16,819,094	16,842,870	0	16,822,870	16,784,224	0	17,223,866	17,454,098	0	17,611,300	17,886,446	0	0
Reg Liab - Cost of Removal RWIP	835,711	874,922	0	1,219,231	1,472,174	0	1,403,147	1,257,090	0	1,347,815	1,114,138	0	0
[-] Other regulatory liabilities	(18,768,333)	(18,592,589)	(14,939,146)	(18,234,149)	(17,982,206)	(18,244,999)	(17,271,611)	(17,082,915)	(13,553,661)	(16,372,071)	(16,420,842)	(13,623,835)	(13,623,835)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(16,837,973)	(16,626,896)	(16,548,759)	(16,311,483)	(16,023,728)	(15,783,506)	(15,374,413)	(15,151,175)	(14,912,906)	(14,625,321)	(14,616,986)	(10,212,266)	(10,212,266)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(218,457)	(217,441)	(219,473)	(219,473)	(219,473)	(219,473)	(219,473)	(219,473)	(219,473)	(219,473)	(219,473)	0	0
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	256,682	255,487	257,877	257,877	257,877	257,877	257,877	257,877	257,877	257,877	257,877	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	0	0	35,437	52,243	72,625	89,641	118,618	134,430	151,307	171,677	172,268	(705,186)	(705,186)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	119,048	118,477	119,619	119,619	119,619	119,619	119,619	119,619	119,619	119,619	119,619	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0)	(0)	2,750	4,054	5,636	6,956	9,205	10,432	11,742	13,323	13,369	(5,921)	(5,921)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(7,533)	(7,393)	(7,673)	(7,673)	(7,673)	(7,673)	(7,673)	(7,673)	(7,673)	(7,673)	(7,673)	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(8,962)	(6,942)	(10,982)	(10,982)	(10,982)	(10,982)	(10,982)	(10,982)	(10,982)	(10,982)	(10,982)	0	0
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	3,943,816	0	0	0	0	0	3,939,985	0	0	280,929	280,929
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Refund to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pension Tracker	(1,572,559)	(1,634,459)	(1,696,359)	(1,758,259)	(1,820,159)	(1,882,059)	(1,943,959)	(2,005,859)	(2,067,759)	(2,127,269)	(2,188,930)	(2,250,591)	(2,250,591)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pandemic Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Jasper Highlands Post Closing Payments	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(815,400)	(730,800)	(730,800)
Reg Liab - Other	316,820	341,976	0	455,326	459,450	0	594,969	605,288	0	871,549	875,469	0	0
[-] Accrued pension expense	1,674,300	1,856,932	1,897,246	1,938,924	2,121,254	2,162,224	2,203,194	2,382,484	2,423,454	2,464,424	2,643,714	2,684,684	2,684,684
Accrued Pension Expense	1,674,300	1,856,932	1,897,246	1,938,924	2,121,254	2,162,224	2,203,194	2,382,484	2,423,454	2,464,424	2,643,714	2,684,684	2,684,684

Tennessee American Water Company
2022 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	2,736,125	2,835,541	3,250,143	3,349,844	3,449,355	3,586,866	3,686,377	3,785,888	3,885,399	3,984,910	4,084,421	4,183,932	4,183,932
Accrued OPEB	2,879,192	2,980,751	3,380,380	3,482,224	3,583,878	3,723,532	3,825,186	3,926,840	4,028,494	4,130,148	4,231,802	4,333,456	4,333,456
Accrued OPEB Medicare Subsidy	(143,067)	(145,210)	(130,237)	(132,380)	(134,523)	(136,666)	(138,809)	(140,952)	(143,095)	(145,238)	(147,381)	(149,524)	(149,524)
[-] Operating lease long-term liabilities	(1,924)	(1,846)	(1,769)	(1,691)	(1,614)	(1,536)	(1,458)	(1,380)	(1,302)	(1,223)	(1,145)	(1,066)	(1,066)
Operating Lease Long-Term Liability	(1,924)	(1,846)	(1,769)	(1,691)	(1,614)	(1,536)	(1,458)	(1,380)	(1,302)	(1,223)	(1,145)	(1,066)	(1,066)
[-] Other Deferred Credits	(723,011)	(723,011)	(768,919)	(670,900)	(670,900)	(627,362)	(627,362)	(627,362)	(792,084)	(792,084)	(792,084)	(741,282)	(741,282)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(723,011)	(723,011)	(768,919)	(670,900)	(670,900)	(627,362)	(627,362)	(627,362)	(792,084)	(792,084)	(792,084)	(741,282)	(741,282)
FIN 48 Reserve - Federal	(459,133)	(459,133)	(481,143)	(411,134)	(411,134)	(461,657)	(461,657)	(461,657)	(577,436)	(577,436)	(577,436)	(584,759)	(584,759)
FIN 48 Reserve - State	(263,878)	(263,878)	(287,776)	(259,766)	(259,766)	(165,705)	(165,705)	(165,705)	(214,648)	(214,648)	(214,648)	(156,523)	(156,523)
[-] Other long-term liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Defined Contribution SERP	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Qualified Savings & Def Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Contributions in aid of construction	(18,767,658)	(18,891,531)	(18,912,499)	(19,001,195)	(19,125,940)	(19,186,852)	(19,312,199)	(19,317,767)	(19,330,342)	(19,306,281)	(19,301,032)	(19,283,950)	(19,283,950)
CIAC-Non Taxable - Mains	(6,019,942)	(6,035,464)	(6,035,464)	(6,034,459)	(6,034,459)	(6,048,157)	(6,048,157)	(6,174,295)	(6,174,295)	(6,174,295)	(6,174,295)	(6,350,321)	(6,350,321)
CIAC-Non Taxable - Ext Dep	(8,297,724)	(8,386,584)	(8,386,584)	(8,386,584)	(8,386,584)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)	(8,428,396)
CIAC-Non Taxable - Services	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)	(496,083)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,321,589)	(1,323,879)	(1,332,327)	(1,332,239)	(1,332,239)	(1,345,077)	(1,348,522)	(1,349,603)	(1,349,603)	(1,361,032)	(1,361,032)	(1,372,962)	(1,372,962)
CIAC-Non Taxable - Other	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)	(3,083,061)
CIAC-Non Taxable - WIP	(181,724)	(181,724)	(212,564)	(205,368)	(240,349)	(227,514)	(361,897)	(249,879)	(275,638)	(264,210)	(277,782)	(111,366)	(111,366)
CIAC-Taxable - Mains	(2,309,262)	(2,330,500)	(2,315,925)	(2,315,925)	(2,315,925)	(2,373,242)	(2,373,739)	(2,375,613)	(2,375,613)	(2,375,613)	(2,375,613)	(2,375,582)	(2,375,582)
CIAC-Taxable - Extension Deposits	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)
CIAC-Taxable - Services	(2,600,826)	(2,604,260)	(2,604,260)	(2,620,147)	(2,723,032)	(2,723,431)	(2,723,452)	(2,722,509)	(2,722,509)	(2,829,170)	(2,835,163)	(2,837,432)	(2,837,432)
CIAC-Taxable - Meters	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)
CIAC-Taxable - Hydrants	(291,834)	(292,366)	(292,366)	(292,366)	(292,366)	(305,384)	(305,406)	(314,414)	(314,414)	(314,414)	(314,414)	(314,411)	(314,411)
CIAC-Taxable - WIP	(114,207)	(135,424)	(144,929)	(253,866)	(268,599)	(178,892)	(192,902)	(199,929)	(214,437)	(111,407)	(111,407)	(97,272)	(97,272)
CIAC-Taxable - Mains FIT	(380,598)	(378,427)	(393,002)	(393,002)	(393,002)	(444,172)	(444,669)	(441,818)	(441,818)	(441,818)	(441,818)	(441,787)	(441,787)
CIAC-Taxable - Services FIT	(42,045)	(42,045)	(42,045)	(42,045)	(42,045)	(42,045)	(42,067)	(42,067)	(42,067)	(42,067)	(45,064)	(46,198)	(46,198)
CIAC-Taxable - Hydrants FIT	(37,436)	(38,075)	(38,075)	(38,075)	(38,075)	(39,227)	(39,248)	(39,594)	(39,594)	(39,594)	(39,594)	(39,591)	(39,591)
Accum Amort CIAC - Other	5,523,493	5,544,624	5,565,868	5,587,128	5,608,387	5,629,646	5,650,988	5,672,336	5,693,820	5,715,305	5,736,811	5,758,318	5,758,318
Accum Amort CIAC - Tax	1,106,951	1,113,506	1,120,086	1,126,666	1,133,261	1,139,952	1,146,182	1,152,373	1,158,581	1,164,788	1,171,093	1,177,408	1,177,408
Result	**1,022,717**	**1,799,187**	**1,243,074**	**2,454,285**	**3,952,276**	**3,495,336**	**5,231,322**	**6,431,862**	**4,495,987**	**5,957,052**	**6,686,867**	**3,360,477**	**3,360,477**

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$602,247	$1,548,936	$1,192,097	$2,288,493	$3,495,676	$3,312,142	$4,683,626	$6,303,538	$4,460,127	$5,730,583	$6,494,092	$3,419,573	$3,419,573
[-] BALANCE SHEET	602,247	1,548,936	1,192,097	2,288,493	3,495,676	3,312,142	4,683,626	6,303,538	4,460,127	5,730,583	6,494,092	3,419,573	3,419,573
[-] ASSETS	291,119,752	293,062,633	305,844,368	294,602,879	296,480,137	310,907,693	300,294,090	302,773,698	318,290,376	305,913,519	307,325,300	322,934,163	322,934,163
[-] Total Property Plant & Equipment	278,167,559	279,116,627	279,676,629	280,171,933	282,064,910	283,297,856	284,736,741	286,760,598	289,389,073	291,184,258	292,839,640	294,790,456	294,790,456
[-] Utility property, net	278,167,559	279,116,627	279,676,629	280,171,933	282,064,910	283,297,856	284,736,741	286,760,598	289,389,073	291,184,258	292,839,640	294,790,456	294,790,456
[-] Utility plant in service	388,048,667	389,864,501	392,604,325	392,425,021	393,828,282	395,808,227	396,864,823	398,426,960	400,601,257	403,878,791	409,800,938	414,722,861	414,722,861
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	638,966	638,966	638,966	638,966	638,966	638,966	638,966	638,966
UPIS - Land & Land Rights - Admin & General	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791
UPIS - Struct & Imp - Source of Supply	680,576	680,576	680,576	691,799	691,799	691,799	691,799	691,799	691,799	691,799	691,799	691,799	691,799
UPIS - Struct & Imp - Pumping	7,167,648	7,167,648	7,167,648	7,157,694	7,157,694	7,157,694	7,157,694	7,157,694	7,154,065	7,154,065	7,154,065	7,154,065	7,154,065
UPIS - Struct & Imp - Water Treatment	18,584,632	18,584,632	18,584,632	18,584,110	18,584,110	18,584,075	18,584,075	18,584,075	18,584,075	18,584,075	18,584,075	18,584,075	18,584,075
UPIS - Struct & Imp - Transmission & Distribution	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569
UPIS - Struct & Imp - Admin & General	4,031,053	4,031,053	4,039,965	4,039,965	4,039,965	4,039,965	4,039,965	4,039,965	4,039,965	4,039,965	4,039,965	4,149,459	4,149,459
UPIS - Lake & River & Other	605,732	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212	589,212
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741	767,741
UPIS - Pumping Equipment - Electric	5,124,712	5,124,712	5,124,712	5,168,515	5,168,515	5,168,515	5,168,515	5,168,773	5,165,407	5,165,407	5,178,452	5,178,452	5,178,452
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	400,868	570,052	570,052	584,494	584,494	581,721	579,235	579,235	665,140	665,140	660,488	660,488	660,488
UPIS - Pumping Equipment - Source of Supply	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912
UPIS - Water Treatment Equipment	28,040,932	28,040,125	28,039,868	27,350,356	27,348,484	27,389,262	27,389,262	27,453,758	27,453,129	27,508,584	27,508,584	27,578,654	27,578,654
UPIS - Distribution Reservoirs & Standpipes	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077	14,800,077
UPIS - Transmission & Distribution Mains	148,532,450	149,352,991	149,437,659	150,053,795	150,113,351	150,112,891	150,410,978	150,588,289	152,081,038	152,179,360	152,484,030	152,538,046	152,538,046
UPIS - Services	31,901,788	31,985,968	31,992,765	32,030,235	31,996,923	32,016,673	32,085,633	32,119,764	32,299,365	32,307,263	32,311,186	32,315,860	32,315,860
UPIS - Meters	15,356,289	15,370,758	15,603,321	15,668,153	15,668,881	16,245,734	16,664,169	16,697,471	17,083,123	17,088,721	17,088,733	17,089,795	17,089,795
UPIS - Meter Installations	20,573,113	20,618,501	20,741,873	20,800,113	20,800,636	20,814,860	21,007,400	21,018,777	21,032,521	21,038,176	21,037,959	21,038,856	21,038,856
UPIS - Hydrants	11,030,676	11,156,694	11,176,058	11,258,542	11,315,134	11,315,134	11,388,399	11,423,553	11,547,680	11,611,635	11,668,485	11,697,827	11,697,827
UPIS - Other P/E - Intangible	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055
UPIS - Other P/E - Source of Supply	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453
UPIS - Office Furniture & Equipment	12,625,836	12,670,298	12,709,793	12,746,811	12,746,811	12,747,469	12,747,469	12,747,469	12,785,423	12,800,457	12,838,021	12,880,602	12,880,602
UPIS - Transportation Equipment	5,848,994	5,848,994	5,910,618	5,910,618	5,910,618	5,910,618	5,910,618	5,910,618	6,094,469	6,094,469	6,094,469	6,164,006	6,164,006
UPIS - Stores Equipment	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072
UPIS - Tools-Shop-Garage Equipment	658,817	658,817	635,679	635,679	635,679	611,388	611,388	623,026	637,360	637,360	646,429	642,001	642,001
UPIS - Laboratory Equipment	156,870	153,675	153,675	153,675	153,675	153,675	153,675	153,675	157,380	157,380	157,380	157,380	157,380
UPIS - Power Operated Equipment	286,583	286,583	286,583	286,583	286,583	286,583	286,583	286,583	379,488	379,488	379,488	379,488	379,488
UPIS - Communication Equipment	2,005,412	2,005,412	2,016,115	2,016,115	2,018,958	2,018,958	2,019,306	2,036,615	2,040,790	2,053,183	2,053,183	2,089,262	2,089,262
UPIS - Misc Equipment	462,783	462,783	462,783	462,783	462,783	462,783	462,783	462,783	462,783	462,783	462,783	466,677	466,677
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Land & Land Rights - Adm & Gen	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090
CCNC Struct & Imp - Source of Supply	11,427	11,427	11,427	4,529	4,529	4,529	4,529	4,529	4,529	4,548	4,548	4,548	4,548
CCNC Struct & Imp - Pumping	682,767	682,767	689,152	689,152	689,152	689,152	689,152	1,058,671	1,109,689	1,125,558	1,156,062	1,151,632	1,151,632
CCNC Struct & Imp - Water Treatment	11,458,437	11,861,188	11,832,559	11,852,561	11,856,602	11,857,378	11,728,397	11,728,397	11,727,596	11,728,536	13,908,929	14,201,316	14,201,316
CCNC Struct & Imp - Transmission & Distribution	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686	106,686
CCNC Struct & Imp - Admin & General	796,074	796,074	794,696	796,097	836,229	836,466	836,466	836,466	950,861	950,782	1,026,987	972,306	972,306
CCNC Lake - River & Other	413,899	413,899	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697	414,697
CCNC Supply Mains	1,277,263	1,305,804	1,315,304	1,318,331	1,318,082	1,344,911	1,354,313	1,348,822	1,346,680	1,346,680	1,346,680	1,349,045	1,349,045
CCNC Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	81,100	81,100
CCNC Pumping Equipment - Electric	39,570	39,570	39,570	0	0	22,960	19,873	19,873	32,918	32,934	60,921	78,680	78,680
CCNC Pumping Equipment - Other	1,736,789	1,605,986	1,644,101	1,680,759	1,690,772	1,722,765	1,903,490	1,906,530	1,844,738	3,956,776	4,651,996	4,857,347	4,857,347
CCNC Pumping Equipment - Source of Supply	3,449	3,449	3,449	3,449	3,449	3,449	3,449	0	0	0	0	0	0
CCNC - Water Treatment Equipment - Non-Media	1,999,273	2,038,272	2,045,364	2,045,379	2,133,653	2,103,172	2,103,503	2,164,343	2,160,807	2,105,442	2,107,001	2,036,931	2,036,931
CCNC - Distribution Reservoirs & Standpipes	2,388,277	2,388,277	2,665,528	2,652,065	2,652,065	2,652,065	2,646,249	2,646,622	2,646,622	2,646,622	3,049,402	3,761,022	3,761,022
CCNC - Transmssn & Distr Mains Not Classified	17,061,623	17,103,543	18,241,812	18,171,649	19,067,880	19,493,961	19,653,016	19,757,159	18,654,619	19,165,633	19,069,294	20,638,035	20,638,035
CCNC Services	353,159	348,224	355,618	314,100	381,483	435,227	344,707	390,348	284,761	320,756	365,641	403,753	403,753
CCNC Meters	2,637,483	2,649,470	2,750,385	2,746,622	2,815,395	2,833,540	2,871,687	3,127,238	3,293,563	3,392,580	3,544,329	3,608,452	3,608,452
CCNC Meter Installations	753,907	748,548	767,487	767,564	831,709	889,675	799,154	785,191	776,743	1,480,501	1,564,113	1,497,117	1,497,117
CCNC Hydrants	379,952	318,082	330,819	285,914	277,923	338,502	302,847	318,688	357,205	375,898	838,082	995,060	995,060
CCNC Other P/E Intangible	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	130,284	1,265,506	1,179,406	1,179,406
CCNC Other P/E - Source of Supply													0
CCNC Office Furniture & Equipment	5,682,293	5,651,985	6,316,800	6,302,325	6,301,049	6,909,758	6,880,358	6,936,706	7,410,284	7,008,586	7,085,041	8,188,433	8,188,433

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Transportation Equipment Not Classified	1,379,661	1,617,716	1,556,092	1,271,946	1,349,036	1,403,845	1,403,845	1,704,252	1,808,507	1,793,908	1,880,719	2,411,190	2,411,190
CCNC Tools-Shop-Garage Equipment	180,029	182,854	167,995	180,751	192,389	221,790	225,556	213,918	191,860	191,860	220,458	244,947	244,947
CCNC Laboratory Equipment	3,394	3,705	3,705	3,705	3,705	3,705	3,705	3,705	0	0	0	0	0
CCNC Power Operated Equipment	92,905	92,905	92,905	92,905	92,905	92,905	92,905	92,905	0	0	0	0	0
CCNC Communication Equipment	58,830	58,830	58,830	58,830	58,830	58,830	58,830	58,830	60,534	48,142	157,548	156,187	156,187
CCNC Misc Equipment	50,641	50,641	50,641	50,641	50,641	50,641	50,641	50,641	54,535	54,535	54,535	50,641	50,641
CCNC Other Tangible Property	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821
[-] Construction work in progress	5,390,173	6,144,710	4,718,050	5,534,206	6,827,042	6,654,072	7,762,820	9,083,076	10,192,437	9,572,741	6,173,823	4,091,519	4,091,519
CWIP	5,351,864	6,175,112	4,769,572	5,527,755	6,823,970	6,650,565	7,770,547	9,039,356	10,187,711	9,559,612	6,095,052	4,114,344	4,114,344
CWIP - Workbasket Accrual													0
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	60,388	(13,702)	(29,237)	28,735	25,174	24,464	13,807	65,254	26,205	34,369	98,781	0	0
CWIP - Eng Clearing Eng Overhead	0	104	279	279	462	1,607	1,030	1,030	1,085	1,325	2,554	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Suspended CWIP Reserve	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,564)	(22,825)	(22,825)
CWIP-T&I Indirect OH Clearing	485	5,760	0	0	0	0	0	0	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(111,521,702)	(113,143,005)	(113,896,166)	(114,037,715)	(114,840,835)	(115,414,864)	(116,141,323)	(116,999,858)	(117,655,042)	(118,517,696)	(119,385,543)	(120,274,345)	(120,274,345)
Accum Depreciation - Utility Plant in Service	(153,448,600)	(154,286,855)	(155,131,064)	(155,978,431)	(156,822,693)	(157,671,018)	(158,524,192)	(159,380,630)	(160,244,110)	(161,115,776)	(161,993,199)	(162,892,421)	(162,892,421)
Accum Depreciation - Salvage/Scrap	(4,568,269)	(4,570,930)	(4,570,930)	(4,571,157)	(4,571,157)	(4,581,231)	(4,581,563)	(4,581,563)	(4,581,563)	(4,581,563)	(4,581,563)	(4,581,898)	(4,581,898)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	46,537,304	45,756,918	45,847,964	46,554,010	46,595,151	46,879,522	47,006,568	47,004,472	47,212,768	47,221,780	47,232,924	47,243,772	47,243,772
Accum Depreciation - Reg Asset	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(33,845)	(33,938)	(33,938)
Accum Amortization - Utility Plant in Service													0
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Utility Plant Adjustments	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
UPAA - Neg Post 1/1/06	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)	(3,749,579)
[-] Non-Utility Property, net													0
[-] Non-utility Property													0
Non-Utility Property - Capital Lease 4yr													0
Non-Utility Property - Other Hardware													0
[-] Accumulated depreciation													0
Non-Utility Property - Accum Depreciation													0
[-] Total Current Assets	6,558,751	7,566,328	7,828,696	8,074,100	8,086,933	8,434,522	9,101,731	9,577,157	9,132,937	8,332,497	8,108,672	8,813,650	8,813,650
[-] Cash and cash equivalents	(1,695,774)	(136,988)	(330,371)	(177,356)	(200,623)	(166,035)	(395,402)	(251,983)	(127,812)	(736,258)	(173,255)	(532,996)	(532,996)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	13,883	0	114	0	472	366	335	2,866	300	55	0	21	21
BNYM TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Concentration - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(1,802,426)	(195,151)	(288,702)	(224,928)	(287,303)	(303,183)	(491,894)	(401,087)	(209,617)	(805,946)	(419,653)	(539,081)	(539,081)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	(100)	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound Check	100	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(233,462)	(223,339)	(222,728)	(232,590)	(214,052)	(218,240)	(218,051)	(206,956)	(205,820)	(213,499)	(214,799)	(229,152)	(229,152)
PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Main	203,122	167,614	90,853	175,213	169,575	246,196	168,765	252,013	167,414	164,414	365,447	128,314	128,314
US Bank TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
US Bank TN - Credit Card and E-Checks	116,524	104,230	82,276	98,305	111,445	99,232	139,013	97,442	114,437	119,594	92,652	99,008	99,008
US Bank TN - Firstech Collections	221	280	457	273	237	275	391	516	284	425	415	399	399
US Bank TN - FiServ (aka CheckFree)	4,006	7,085	5,233	4,317	16,861	7,456	4,429	1,241	3,479	4,433	1,615	5,075	5,075
US Bank TN - Penn Credit	501	127	0	206	406	0	72	0	0	1,727	0	0	0
US Bank TN - E-Return - US Bank	0	0	0	0	0	0	(29)	0	0	0	0	849	849
US Bank TN -Credit Card & Echeck E-Returns	(142)	(396)	0	(239)	(352)	(226)	(462)	(105)	(319)	(8,099)	(1,069)	(620)	(620)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	0	561	125	87	89	89	27	87	29	0	137	191	191
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	0	0	0	0	0	0	0	0	(1,361)	0	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	4,572,823	4,280,820	4,162,768	4,703,191	4,702,987	4,651,288	5,157,809	5,276,736	5,195,123	4,943,386	4,252,664	5,491,944	5,491,944
[-] Utility customer accounts receivable	4,017,495	4,052,788	3,953,426	4,205,142	4,262,986	4,487,818	4,763,885	4,917,685	5,079,101	4,606,297	3,957,165	4,132,539	4,132,539
A/R - Customer - CIS Reconciliation	4,030,498	4,052,788	3,483,432	4,208,460	4,262,802	4,017,385	4,765,725	4,921,222	4,636,173	4,606,297	3,963,501	3,738,914	3,738,914
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	470,107	0	0	471,184	0	0	442,927	0	0	403,529	403,529
A/R - Customer - Payment Clarification	(12,984)	0	(113)	(3,318)	104	(752)	(1,869)	(3,536)	0	0	(6,336)	(9,929)	(9,929)
A/R - Customer - Returns Clarification	(20)	0	0	0	80	0	29	0	0	0	0	25	25
[-] Receivable from affiliated companies	250,271	209,127	105,972	187,037	325,584	51,811	289,488	261,305	24,372	258,698	217,317	1,152,600	1,152,600
A/R Assoc Cos - Miscellaneous	28,758	0	(166,617)	0	0	(168,004)	0	0	(225,457)	0	0	(2,953,642)	(2,953,642)
A/R Assoc Cos - Reconciliation Account	194,284	189,028	218,536	174,745	210,171	171,624	244,577	247,537	225,751	227,531	191,899	3,911,349	3,911,349
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	22,171	18,631	54,052	12,292	115,413	48,191	44,911	13,767	24,077	31,167	25,418	194,894	194,894
A/R Assoc Cos - Dividend Equivalents	5,058	1,467	0	0	0	0	0	0	0	0	0	0	0
[-] Other receivables, net	998,953	677,801	697,229	877,529	693,068	693,724	688,296	676,307	689,614	689,027	672,121	778,855	778,855
Misc A/R - Reconciliation Account	843,609	519,790	564,399	741,936	566,686	564,686	556,589	541,948	552,590	549,285	529,804	542,719	542,719
Misc A/R - Manual	1,408	1,426	1,429	1,429	1,426	1,432	1,428	1,429	1,430	1,430	1,422	1,451	1,451
Misc A/R - Retro Insurance	69,166	69,166	69,166	69,166	69,166	69,166	69,166	69,166	69,166	69,166	69,166	160,307	160,307
Misc A/R - Medicare Subsidy	84,883	87,533	62,348	64,998	55,790	58,440	61,090	63,740	66,390	69,040	71,690	74,340	74,340
Misc A/R - Employees	(114)	(114)	(114)	0	0	0	23	23	38	106	38	38	38
Misc A/R - Employees Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Allowance for uncollectible accounts	(693,896)	(658,895)	(593,859)	(566,517)	(578,651)	(582,065)	(583,860)	(578,560)	(597,963)	(610,637)	(593,939)	(572,051)	(572,051)
Allowance for Uncollectible Accounts	(675,143)	(640,143)	(571,366)	(544,024)	(556,158)	(561,624)	(563,420)	(558,120)	(563,853)	(576,526)	(559,828)	(552,293)	(552,293)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(18,753)	(18,753)	(22,493)	(22,493)	(22,493)	(20,440)	(20,440)	(20,440)	(34,111)	(34,111)	(34,111)	(19,758)	(19,758)
[-] Unbilled revenues	1,909,837	1,843,834	2,084,639	1,923,452	2,175,291	2,482,464	2,321,538	2,642,041	2,150,247	2,261,474	2,341,791	2,223,809	2,223,809
Unbilled Utility Revenue	1,909,837	1,843,834	2,084,639	1,923,452	2,175,291	2,482,464	2,321,538	2,642,041	2,150,247	2,261,474	2,341,791	2,223,809	2,223,809
[-] Materials and supplies	940,512	922,868	1,004,919	984,835	906,527	968,630	1,002,618	963,509	938,479	1,140,573	1,124,925	1,080,568	1,080,568
Inventory - Plant Material	789,127	781,059	836,915	826,593	771,310	783,093	813,418	818,102	780,793	933,910	945,804	911,749	911,749
Inventory - Chemicals	147,094	129,672	132,369	145,575	122,100	156,761	163,042	145,040	149,579	169,824	160,406	161,910	161,910
Inventory - Other Materials & Supplies	4,292	12,137	35,636	12,667	13,118	28,776	26,158	367	8,107	36,838	18,715	6,909	6,909
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	831,352	655,794	906,741	639,978	502,752	498,173	1,015,169	946,854	976,899	723,321	562,549	550,326	550,326
Other Special Deposits	16,000	16,000	16,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Other Current Assets													0
Prepaid Taxes	391,402	313,122	234,841	156,561	78,280	(0)	650,416	607,248	546,523	485,798	425,073	372,538	372,538
Prepaid Insurance	398,640	335,543	267,593	308,172	259,059	192,227	232,660	165,523	98,691	141,987	75,155	8,374	8,374
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(18,133)	(36,266)	153,760	136,676	119,591	102,507	85,422	68,338	51,253	34,169	17,085	0	0
Prepaid Audit Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Other	32,285	18,509	27,733	24,374	21,014	(13,595)	35,199	66,471	61,195	34,351	20,051	5,750	5,750
Prepaid Other - Global	11,157	8,886	8,460	(804)	9,807	2,779	(3,529)	24,274	12,590	12,016	10,185	14,588	14,588
Reg Asset-OCA tax	0	0	198,353	0	0	199,256	0	0	191,647	0	0	134,076	134,076
Reg Asset-OCA non tax													0

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Total Regulatory and other long-term assets	6,393,442	6,379,678	18,339,042	6,356,846	6,328,294	19,175,316	6,455,619	6,435,943	19,768,367	6,396,765	6,376,988	19,330,057	19,330,057
[-] Regulatory assets	6,324,274	6,311,892	18,272,639	6,291,826	6,264,657	19,113,062	6,394,748	6,376,455	19,710,263	6,340,044	6,321,652	19,276,104	19,276,104
[-] Reg asset - income tax recovery	4,013,580	4,001,481	0	3,989,464	3,978,955	0	3,965,183	3,954,673	0	3,944,097	3,933,588	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	43,867	43,867	49,690	49,690	49,690	56,937	56,937	56,937	67,380	67,380	67,380	83,985	83,985
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386	1,791,386
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	213,666	206,097	202,360	196,068	189,776	183,484	177,192	170,900	164,609	158,317	152,025	145,733	145,733
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468	2,622,468
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(657,808)	(662,337)	(665,931)	(670,148)	(674,366)	(678,583)	(682,801)	(687,019)	(691,236)	(695,454)	(699,671)	(703,889)	(703,889)
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	(3,999,973)	0	0	(3,975,692)	0	0	(3,954,607)	0	0	(3,939,683)	(3,939,683)
[-] Debt and preferred stock expense	1,191,382	1,185,520	1,179,659	1,173,799	1,167,939	1,321,444	1,315,140	1,308,836	1,302,532	1,296,228	1,289,924	1,283,620	1,283,620
Reg Asset - Unamortized Debt Exp	12,627	12,439	12,251	12,063	11,875	11,686	11,498	11,310	11,122	10,934	10,746	10,558	10,558
Reg Asset - Unamortized Debt Exp Interco	1,178,755	1,173,082	1,167,408	1,161,736	1,156,064	1,309,757	1,303,642	1,297,526	1,291,410	1,285,294	1,279,178	1,273,062	1,273,062
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other regulatory assets	1,119,312	1,124,890	17,092,980	1,128,563	1,117,763	17,791,618	1,114,425	1,112,945	18,407,730	1,099,719	1,098,140	17,992,484	17,992,484
Reg Asset - Cost of Removal	0	0	13,719,718	0	0	13,888,706	0	0	14,085,344	0	0	16,536,788	16,536,788
Reg Asset - Cost of Removal - RWIP	0	0	2,191,443	0	0	2,824,862	0	0	3,286,106	0	0	983,603	983,603
Reg Asset - Deferred Vacation Pay	246,302	246,302	0	316,368	316,368	0	316,596	316,596	0	308,280	308,280	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset- Closing Costs	9,917	9,833	9,750	9,667	9,583	9,500	9,417	9,333	9,250	9,167	9,083	9,000	9,000
Regulatory Asset - "Make-Whole Premium"	212,577	210,241	207,905	205,569	203,233	200,897	198,561	196,225	193,889	191,553	189,217	186,881	186,881
Regulatory Asset - Enterprise Solutions	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878	32,878
Reg Asset - Pandemic Costs	617,639	625,637	673,655	564,082	555,701	556,270	556,974	557,914	557,657	557,842	558,682	0	0
Reg Asset - Other	0	0	257,632	0	0	278,505	0	0	242,608	0	0	243,335	243,335
[-] Operating lease right-of-use assets	3,735	3,661	3,587	3,513	3,439	3,365	3,290	3,215	3,140	3,065	2,990	2,915	2,915
LT Asset - Operating Lease Right-Of-Use Assets	3,735	3,661	3,587	3,513	3,439	3,365	3,290	3,215	3,140	3,065	2,990	2,915	2,915
[-] Other long-term assets	65,433	64,124	62,816	61,507	60,198	58,890	57,581	56,272	54,964	53,655	52,346	51,038	51,038
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	65,433	64,124	62,816	61,507	60,198	58,890	57,581	56,272	54,964	53,655	52,346	51,038	51,038
LT Asset - OPEB													0
[-] CAPITAL AND LIABILITIES	(290,517,506)	(291,513,697)	(304,652,271)	(292,314,386)	(292,984,460)	(307,595,551)	(295,610,464)	(296,470,160)	(313,830,250)	(300,182,937)	(300,831,208)	(319,514,590)	(319,514,590)
[-] Total Capitalization	(182,950,776)	(182,954,051)	(182,965,059)	(182,966,401)	(197,927,218)	(197,939,313)	(197,940,775)	(197,945,345)	(197,958,885)	(211,960,347)	(211,964,432)	(211,980,707)	(211,980,707)
[-] Total Equity	(95,270,496)	(95,272,428)	(95,282,093)	(95,282,093)	(95,284,659)	(95,295,181)	(95,295,181)	(95,298,290)	(95,310,367)	(109,310,367)	(109,312,990)	(109,327,803)	(109,327,803)
[-] Total Stockholders' equity	(95,270,496)	(95,272,428)	(95,282,093)	(95,282,093)	(95,284,659)	(95,295,181)	(95,295,181)	(95,298,290)	(95,310,367)	(109,310,367)	(109,312,990)	(109,327,803)	(109,327,803)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(41,595,367)	(41,597,300)	(41,606,964)	(41,606,964)	(41,609,531)	(41,620,053)	(41,620,053)	(41,623,161)	(41,635,239)	(55,635,239)	(55,637,861)	(55,652,674)	(55,652,674)
Paid-in Capital - Subs Intercompany	(41,595,367)	(41,597,300)	(41,606,964)	(41,606,964)	(41,609,531)	(41,620,053)	(41,620,053)	(41,623,161)	(41,635,239)	(55,635,239)	(55,637,861)	(55,652,674)	(55,652,674)
[-] Retained earnings	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)	(39,920,894)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)	(40,411,861)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(87,680,280)	(87,681,623)	(87,682,966)	(87,684,309)	(102,642,558)	(102,644,131)	(102,645,593)	(102,647,056)	(102,648,518)	(102,649,980)	(102,651,442)	(102,652,904)	(102,652,904)
[-] Long-term debt	(87,680,280)	(87,681,623)	(87,682,966)	(87,684,309)	(102,642,558)	(102,644,131)	(102,645,593)	(102,647,056)	(102,648,518)	(102,649,980)	(102,651,442)	(102,652,904)	(102,652,904)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	300,041	298,698	297,355	296,012	337,763	336,190	334,728	333,265	331,803	330,341	328,879	327,417	327,417
Bonds - Interco	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)	(97,280,321)
[-] Total Current Liabilities	(44,289,232)	(46,137,696)	(47,526,975)	(47,959,070)	(31,658,070)	(33,294,612)	(34,476,951)	(35,758,085)	(41,385,770)	(27,400,659)	(28,503,369)	(34,420,323)	(34,420,323)
[-] Short-term debt	(33,951,004)	(37,506,951)	(39,173,060)	(38,980,173)	(21,231,276)	(22,183,516)	(22,054,610)	(22,340,140)	(26,179,075)	(12,326,987)	(13,075,892)	(18,004,298)	(18,004,298)
[-] Current - Term Loans	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Term Loans - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(33,951,004)	(37,506,951)	(39,173,060)	(38,980,173)	(21,231,276)	(22,183,516)	(22,054,610)	(22,340,140)	(26,179,075)	(12,326,987)	(13,075,892)	(18,004,298)	(18,004,298)
In-House Cash Center Bank	(35,108,956)	(38,683,225)	(40,332,603)	(40,074,170)	(22,376,573)	(23,334,768)	(23,275,636)	(23,349,585)	(26,741,224)	(13,543,270)	(14,295,983)	(19,242,077)	(19,242,077)

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
IHC Clearing - Outgoing Payment	18,296	36,994	19,887	(44,153)	5,641	11,596	81,371	(130,210)	(577,506)	76,627	80,436	98,124	98,124
IHC Clearing - Incoming Payment	0	(375)	0	(1,505)	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(4,272,072)	(3,479,273)	(3,716,007)	(3,843,472)	(4,769,064)	(4,896,553)	(5,386,861)	(5,496,683)	(6,573,475)	(5,553,060)	(5,421,481)	(6,590,369)	(6,590,369)
[-] Accounts payable external	(4,361,158)	(3,557,747)	(3,685,795)	(3,908,595)	(4,698,711)	(4,922,976)	(5,386,284)	(5,463,817)	(6,552,502)	(5,782,282)	(5,400,139)	(9,954,275)	(9,954,275)
A/P - Reconciliation Account	(896,962)	(898,515)	(1,216,484)	(1,095,715)	(1,185,925)	(1,512,640)	(2,099,996)	(1,746,319)	(2,961,220)	(2,480,251)	(1,517,097)	(3,522,383)	(3,522,383)
A/P Intercompany - Reconciliation Account	(531,319)	(243,504)	(333,906)	(227,092)	(249,209)	(221,397)	(407,449)	(331,764)	(313,446)	(288,437)	(342,982)	(4,054,610)	(4,054,610)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(4,631)	(1,131)	(21,103)	(11,509)	(11,923)	(17,452)	(14,960)	(15,445)	(13,365)	(36,606)	(12,387)	(42,626)	(42,626)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Clearing													0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(35,000)	(33,000)	(56,000)	5,276	(34,000)	(63,000)	(63,000)	(63,000)	(31,000)	(41,021)	(135,416)	(98,622)	(98,622)
A/P - Workbasket Accrual	(67,151)	(44,322)	(62,553)	(88,745)	(27,370)	(43,915)	(108,992)	(43,742)	(49,133)	(92,078)	(69,193)	(104,567)	(104,567)
A/P - Pcard Accrual	(26,056)	(20,734)	(23,278)	(12,614)	(17,150)	(14,523)	(13,654)	(12,325)	(19,555)	(16,034)	(36,955)	(11,492)	(11,492)
A/P - Misc Global	(107,980)	(98,209)	(76,672)	(63,688)	(57,927)	(74,563)	(67,192)	(83,132)	(48,198)	(101,111)	(20,357)	(47,607)	(47,607)
A/P - Project Cost Accrual	(2,638,784)	(2,207,091)	(1,785,352)	(1,958,857)	(3,050,850)	(2,927,952)	(2,559,949)	(3,137,025)	(3,064,917)	(2,669,021)	(3,208,429)	(2,079,183)	(2,079,183)
A/P-GRIR Capital Services	(53,276)	(11,241)	(110,448)	(455,651)	(64,357)	(47,535)	(51,094)	(31,065)	(51,667)	(57,722)	(57,323)	6,815	6,815
[-] Accounts payable associated companies	89,086	78,474	(30,212)	65,123	(70,353)	26,422	(577)	(32,866)	(20,974)	229,222	(21,341)	3,363,905	3,363,905
A/P Associated Companies	(3,504)	(5,471)	166,495	(3,075)	(5,339)	166,159	(2,560)	(5,602)	223,872	(4,413)	(2,484)	3,837,775	3,837,775
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	982,484	867,723	765,147	907,802	827,312	776,913	868,458	821,563	835,060	1,069,324	818,018	824,953	824,953
A/P Associated Companies - Service Co Bill	(889,894)	(783,778)	(961,854)	(839,605)	(892,326)	(916,649)	(866,474)	(848,827)	(1,079,905)	(835,689)	(836,875)	(1,298,806)	(1,298,806)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	0	0
CFO - SLPP Interco	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	0	0
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	0	0
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	0	0
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	0	0
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	(79)	(79)
CFO - WLPP Receivable Interco - CIS Reconciliation	74	74	74	74	74	74	74	74	74	74	74	74	74
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	(65)	(65)
CFO - SLPP Receivable Interco - CIS Reconciliation	64	64	64	64	64	64	64	64	64	64	64	64	64
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	(26)	(26)
CFO - InHome Receivable I/C - CIS Reconciliation	23	23	23	23	23	23	23	23	23	23	23	23	23
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	(135)	(135)
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	126	126	126	126	126	126	126	126	126	126	126	126	126
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	(45)	(45)
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(1,507,750)	(507,975)	(849,916)	(1,231,841)	(1,718,817)	(2,244,429)	(2,730,184)	(3,332,630)	(3,470,259)	(4,016,303)	(4,429,498)	(4,772,232)	(4,772,232)
[-] Accrued federal income tax	543,754	(48,274)	(51,091)	(83,716)	(205,045)	(323,840)	(416,412)	(570,973)	(604,865)	(741,934)	(788,358)	(1,010,411)	(1,010,411)
Accrued FIT - Current Year	543,754	(48,274)	(50,999)	(83,624)	(204,953)	(323,748)	(416,320)	(570,881)	(604,773)	(741,842)	(788,266)	(1,070,043)	(1,070,043)
Accrued FIT - Prior Years	0	0	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	(92)	59,632	59,632
[-] Accrued state income tax	1,323,494	1,323,494	1,306,845	1,323,494	1,323,494	1,281,649	1,231,402	1,148,746	1,066,863	1,012,475	1,002,101	494,485	494,485
Accrued SIT - Current Year	451,900	451,900	(16,649)	0	0	(41,845)	(92,092)	(174,748)	(256,631)	(311,019)	(321,393)	157,839	157,839
Accrued SIT - Prior Years	871,593	871,593	1,323,494	1,323,494	1,323,494	1,323,494	1,323,494	1,323,494	1,323,494	1,323,494	1,323,494	336,646	336,646
[-] Other accrued taxes	(3,374,999)	(1,783,195)	(2,105,670)	(2,471,619)	(2,837,266)	(3,202,238)	(3,545,174)	(3,910,403)	(3,932,257)	(4,286,844)	(4,643,241)	(4,256,306)	(4,256,306)
Accrued Tax - FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - FICA	(50,477)	(53,587)	(26,374)	(34,106)	(42,565)	(48,876)	(32,757)	(40,289)	(49,747)	(55,664)	(63,773)	(49,608)	(49,608)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Payroll Tax Clearing													0
Accrued Tax - Property Tax	(2,567,936)	(914,708)	(1,206,352)	(1,506,881)	(1,807,410)	(2,107,939)	(2,408,469)	(2,708,998)	(2,663,409)	(2,953,319)	(3,243,230)	(3,461,174)	(3,461,174)
Accrued Tax - Use Tax	(3,653)	(3,967)	(4,011)	(3,698)	(2,357)	(2,490)	(3,016)	(2,183)	(2,168)	(2,928)	(3,306)	(13,426)	(13,426)
Accrued Tax - Franchise Tax - Income Tax	(752,933)	(810,933)	(868,933)	(926,933)	(984,933)	(1,042,933)	(1,100,933)	(1,158,933)	(1,216,933)	(1,274,933)	(1,332,933)	(732,099)	(732,099)
[-] Interest accrued	(1,264,594)	(1,581,043)	(694,797)	(937,496)	(1,207,966)	(1,011,790)	(1,368,865)	(1,725,939)	(880,317)	(1,163,642)	(1,451,716)	(988,770)	(988,770)
Interest Accrued - LTD	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(148,960)
Interest Accrued - LTD Interco	(1,078,394)	(1,357,603)	(657,557)	(863,016)	(1,096,246)	(862,830)	(1,182,665)	(1,502,499)	(843,077)	(1,089,162)	(1,339,996)	(839,810)	(839,810)
[-] Other current liabilities	(3,293,812)	(3,062,453)	(3,093,195)	(2,966,088)	(2,730,947)	(2,958,324)	(2,936,432)	(2,862,693)	(4,282,643)	(4,340,667)	(4,124,782)	(4,064,654)	(4,064,654)
Accrued Vacation Pay	(246,302)	(246,302)	(198,353)	(316,368)	(316,368)	(199,256)	(316,596)	(316,596)	(191,647)	(308,280)	(308,280)	(134,076)	(134,076)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(142,867)	(147,399)	(153,222)	(147,751)	(184,515)	(152,787)	(170,263)	(175,643)	(177,005)	(169,527)	(157,736)	(173,219)	(173,219)
Accrued Legal	(36,518)	(50,017)	(74,235)	(44,928)	(62,608)	(36,239)	(52,459)	(35,692)	(59,621)	(33,376)	(31,492)	(14,760)	(14,760)

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accrued Wages	(147,806)	(143,914)	(226,244)	(287,280)	(313,411)	(386,090)	(146,963)	(209,874)	(271,855)	(305,766)	(362,232)	(142,033)	(142,033)
Accrued Wages - Net Adjustments Clearing	(9,050)	(6,950)	(6,950)	(6,950)	(5,950)	(5,950)	(5,150)	(5,150)	(5,150)	(5,150)	(4,400)	(4,400)	(4,400)
Accrued Insurance	(24,959)	(26,148)	(48,926)	(76,399)	(84,361)	(99,489)	(46,822)	(62,559)	(78,540)	(87,893)	(102,294)	41,148	41,148
Accrued Insurance Retro Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Waste Disposal	(26,388)	(26,388)	(46,307)	(26,388)	(26,388)	(43,664)	(26,388)	(26,388)	(26,388)	(26,388)	(46,806)	(57,253)	(57,253)
Accrued Retiree Medical	(3,847)	(6,340)	(8,100)	(10,791)	(13,368)	(15,900)	(18,568)	(21,216)	(23,400)	(25,931)	(28,566)	(30,600)	(30,600)
Accrued DCP - Contribution	(18,880)	(18,578)	(10,045)	(12,458)	(13,526)	(16,183)	(19,505)	(8,807)	(11,114)	(12,650)	(15,014)	(18,409)	(18,409)
Accrued Health Savings Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Bank Fees	(16,134)	(16,527)	(16,363)	(17,643)	(16,335)	(17,420)	(11,261)	(16,062)	(15,632)	(14,444)	(17,474)	(13,670)	(13,670)
Accrued Severance	0	0	0	(38,009)	0	0	0	0	0	0	0	(27,941)	(27,941)
Refund Rates Under Bond	(141,268)	(141,268)	(240,070)	(210,085)	(209,355)	(192,904)	(137,869)	(118,368)	(100,670)	(62,109)	(68,041)	(73,873)	(73,873)
Accrued Employer 401k Match	(13,758)	(13,379)	(7,476)	(9,203)	(10,007)	(11,777)	(13,799)	(6,300)	(8,133)	(9,211)	(11,188)	(13,246)	(13,246)
Accrued Incentive Plan Cash	(509,708)	(555,498)	(132,526)	(174,202)	(217,378)	(244,445)	(284,936)	(325,427)	(392,138)	(435,542)	(478,946)	(513,949)	(513,949)
Miscellaneous Deposits Payable	0	0	0	0	0	0	0	0	0	0	0	(400)	(400)
Accrued Paving	0	0	0	(2,763)	(9,247)	(9,247)	(9,247)	(9,247)	(6,484)	(14,790)	(32,155)	(43,211)	(43,211)
Accrued Audit Fees													0
Unclaimed Customer Credits	(1,317)	(1,323)	(1,334)	(1,342)	(1,352)	(1,363)	(22,133)	(22,142)	(22,159)	(21,893)	(21,905)	(21,918)	(21,918)
Unclaimed A/P Checks	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)	(12,590)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	(22,424)	(21,769)	0	0	0	0	(23,689)	0	0	0	0	(21,710)	(21,710)
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - ESPP	(11,040)	(15,479)	(4,438)	(8,940)	(13,428)	(4,532)	(11,385)	(15,866)	(4,805)	(9,586)	(14,364)	(7,395)	(7,395)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Current Liability	(896)	(897)	(899)	(901)	(902)	(904)	(906)	(907)	(909)	(911)	(913)	(914)	(914)
GRIR - Stock E (Materials)	(101,977)	(108,229)	(125,184)	(145,698)	(127,535)	(79,568)	(105,418)	(115,472)	(101,236)	(103,824)	(90,289)	(55,897)	(55,897)
GRIR - Stock C (Chemicals)	(44,332)	(59,379)	(51,164)	(27,706)	(22,494)	(44,179)	(35,955)	(47,738)	(48,336)	(71,920)	(89,458)	(62,902)	(62,902)
GRIR - Non-inventory	(547,359)	(526,687)	(536,272)	(80,763)	(56,740)	(115,617)	(49,494)	(236,716)	(401,631)	(241,050)	(312,932)	(378,146)	(378,146)
GRIR - Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(229)	(288)	(346)	(404)	(462)	(517)	(572)	(627)	(55)	(110)	(165)	(220)	(220)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	26,385,930	26,714,831	27,000,294	27,278,592	27,618,291	27,924,790	28,259,855	28,684,218	29,031,933	29,379,200	29,767,084	30,067,285	30,067,285
CFO Sales Tax - from CIS	(26,715,281)	(27,000,670)	(27,280,702)	(27,617,560)	(27,925,784)	(28,260,923)	(28,684,896)	(29,032,620)	(29,379,174)	(29,767,362)	(30,069,183)	(30,371,826)	(30,371,826)
Reg Liab-OCL taxable	0	0	0	0	0	0	0	0	0	0	0	(231,110)	(231,110)
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0	0	0	0	0	0	0	0	(999,359)	(908,508)	(817,657)	(726,806)	(726,806)
Deferred Revenue - Current Portion	(507,092)	(253,546)	1,077	(524,844)	(262,422)	0	(529,039)	(264,520)	0	(537,437)	(264,167)	(504)	(504)
Other Current Liabilities - Non-Tax Sensitive	0	0	(470,107)	0	0	(471,184)	0	0	(442,927)	0	0	(403,529)	(403,529)
Advances for Construction - Current	(377,719)	(377,719)	(442,713)	(442,713)	(442,713)	(460,384)	(460,384)	(460,384)	(533,618)	(533,618)	(533,618)	(616,578)	(616,578)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(45,283,083)	(44,369,813)	(56,132,250)	(43,371,052)	(45,239,771)	(58,254,571)	(45,110,648)	(44,709,772)	(56,127,175)	(42,410,791)	(41,941,855)	(54,304,942)	(54,304,942)
[-] Customer Advances for construction	(5,805,003)	(5,787,096)	(5,750,893)	(5,881,224)	(8,087,124)	(8,161,601)	(8,190,794)	(8,094,486)	(7,711,787)	(7,769,151)	(7,608,148)	(7,040,793)	(7,040,793)
Advances for Construction - NT Mains	(40,014)	(40,014)	(40,014)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)	(25,849)
Advances for Construction - NT Extension Deposits	(2,025,177)	(1,873,946)	(1,873,946)	(1,873,946)	(1,845,006)	(1,845,006)	(1,831,062)	(1,831,062)	(1,520,185)	(1,485,938)	(1,333,743)	(1,247,816)	(1,247,816)
Advances for Construction - NT Hydrants	(20,978)	(20,978)	(20,978)	(20,035)	(20,035)	(20,035)	(19,595)	(19,595)	(19,595)	(14,254)	(14,254)	(14,254)	(14,254)
Advances for Construction - NT WIP	0	0	0	0	0	0	0	0	0	0	0	(3,096,890)	(3,096,890)
Advances for Construction - Tax Mains	(929,613)	(1,030,675)	(1,716,317)	(1,680,244)	(1,673,486)	(1,772,127)	(1,802,817)	(1,755,581)	(1,759,838)	(1,745,254)	(1,739,981)	(1,601,854)	(1,601,854)
Advances for Construction - Tax Extension Deposits	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(106,510)	(106,510)	(106,510)	(92,716)	(92,716)	(92,716)	(92,716)
Advances for Construction - Tax Services	(55,481)	(387,347)	(384,878)	(384,878)	(384,878)	(384,878)	(384,078)	(384,078)	(366,748)	(354,121)	(353,379)	(30,259)	(30,259)
Advances for Construction - Tax Hydrants	(14,443)	(14,443)	(22,346)	(22,346)	(22,064)	(28,788)	(26,760)	(22,177)	(22,177)	(20,908)	(20,647)	(59,735)	(59,735)
Advances for Construction - Tax WIP	(2,210,722)	(1,810,056)	(454,226)	(635,739)	(2,884,658)	(2,759,461)	(2,721,254)	(2,728,586)	(2,738,814)	(2,893,354)	(2,896,354)	(108,797)	(108,797)
Advances for Construction - Tax SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	(786,088)	(887,150)	(1,572,792)	(1,572,792)	(1,566,034)	(1,671,075)	(1,701,766)	(1,654,529)	(1,658,786)	(1,644,202)	(1,638,929)	(1,330,678)	(1,330,678)
Advances for Construction - Tax Services - FIT	0	0	0	0	0	0	0	0	0	(540)	(540)	(22)	(22)
Advances for Construction - Tax Hydrants - FIT	(18,956)	(18,956)	(26,859)	(26,859)	(26,577)	(33,515)	(31,487)	(26,904)	(26,904)	(25,634)	(25,373)	(48,502)	(48,502)
Advances for Construction - Reclassed to Current	377,719	377,719	442,713	442,713	442,713	460,384	460,384	460,384	533,618	533,618	533,618	616,578	616,578

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Deferred income taxes	(33,745,067)	(34,011,793)	(34,393,437)	(34,596,037)	(34,908,330)	(35,157,729)	(35,506,834)	(35,849,788)	(35,343,756)	(35,607,803)	(35,831,772)	(35,460,752)	(35,460,752)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(26,307,557)	(26,488,293)	(26,825,959)	(26,917,223)	(27,120,107)	(27,278,426)	(27,553,744)	(27,833,108)	(27,400,011)	(27,603,607)	(27,767,126)	(27,501,805)	(27,501,805)
Deferred FIT Liability – Property	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(26,289,889)	(26,470,625)	(26,808,291)	(26,899,555)	(27,102,439)	(27,260,758)	(27,536,076)	(27,815,440)	(27,382,343)	(27,585,939)	(27,749,458)	(27,484,137)	(27,484,137)
[-] State Deferred income taxes long-term	(7,437,510)	(7,523,500)	(7,567,478)	(7,678,814)	(7,788,223)	(7,879,303)	(7,953,090)	(8,016,680)	(7,943,745)	(8,004,196)	(8,064,646)	(7,958,947)	(7,958,947)
Deferred SIT Liability – Non Property	(7,437,510)	(7,523,500)	(7,567,478)	(7,678,814)	(7,788,223)	(7,879,303)	(7,953,090)	(8,016,680)	(7,943,745)	(8,004,196)	(8,064,646)	(7,958,947)	(7,958,947)
[-] Deferred investment tax credits	(119,887)	(113,781)	(107,675)	(101,569)	(95,463)	(89,357)	(83,251)	(77,145)	(71,039)	(64,933)	(58,827)	(52,721)	(52,721)
Unamortized ITC - 3%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Unamortized ITC - 4%	(26,051)	(25,654)	(25,257)	(24,860)	(24,463)	(24,066)	(23,669)	(23,272)	(22,875)	(22,478)	(22,081)	(21,684)	(21,684)
Unamortized ITC - 10%	(93,836)	(88,127)	(82,418)	(76,709)	(71,000)	(65,291)	(59,582)	(53,873)	(48,164)	(42,455)	(36,746)	(31,037)	(31,037)
[-] Regulatory liabilities	(7,901,031)	(6,965,282)	(18,502,751)	(5,533,173)	(5,121,898)	(17,812,782)	(4,491,612)	(4,077,451)	(16,103,629)	(2,196,398)	(1,897,858)	(15,296,057)	(15,296,057)
[-] Reg liability - cost of removal	15,037,760	15,465,626	0	16,340,222	16,552,833	0	16,843,293	17,011,125	0	17,496,786	17,691,379	0	0
Reg Liab - Cost of Removal	13,254,663	13,678,202	0	13,784,978	13,810,435	0	14,005,395	14,047,642	0	14,090,241	15,956,492	0	0
Reg Liab - Cost of Removal RWIP	1,783,097	1,787,424	0	2,555,244	2,742,398	0	2,837,897	2,963,484	0	3,406,545	1,734,887	0	0
[-] Other regulatory liabilities	(22,938,791)	(22,430,908)	(18,502,751)	(21,873,395)	(21,674,731)	(17,812,782)	(21,334,905)	(21,088,577)	(16,103,629)	(19,693,184)	(19,589,237)	(15,296,057)	(15,296,057)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(19,293,922)	(19,087,632)	(18,878,147)	(18,670,792)	(18,463,437)	(18,256,082)	(18,048,727)	(17,841,372)	(17,634,017)	(17,426,662)	(17,219,307)	(17,049,050)	(17,049,050)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(230,441)	(229,219)	(228,615)	(227,600)	(226,584)	(225,568)	(224,552)	(223,536)	(222,520)	(221,505)	(220,489)	(219,473)	(219,473)
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	270,775	269,338	268,628	267,434	266,239	265,045	263,850	262,656	261,461	260,267	259,072	257,877	257,877
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	125,785	125,098	124,759	124,188	123,617	123,045	122,474	121,903	121,332	120,761	120,190	119,619	119,619
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(9,103)	(8,849)	(8,936)	(8,795)	(8,655)	(8,514)	(8,374)	(8,233)	(8,093)	(7,953)	(7,813)	(7,673)	(7,673)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(31,920)	(28,619)	(29,161)	(27,141)	(25,121)	(23,101)	(21,081)	(19,061)	(17,042)	(15,022)	(13,002)	(10,982)	(10,982)
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	3,999,973	0	0	3,975,692	0	0	3,954,607	0	0	3,939,683	3,939,683
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(1,726,165)	(1,635,314)	(1,544,464)	(1,453,613)	(1,362,762)	(1,271,911)	(1,181,060)	(1,090,210)	0	0	0	0	0
Reg Liab - Refund to Customers	(305,668)	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pension Tracker	(1,080,361)	(1,119,479)	(1,158,597)	(1,197,715)	(1,236,833)	(1,275,951)	(1,315,069)	(1,354,187)	(1,393,305)	(1,432,423)	(1,471,541)	(1,510,659)	(1,510,659)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pandemic Costs	(152,787)	(171,633)	(182,391)	(182,391)	(229,945)	(249,637)	(276,271)	(297,047)	(300,252)	(373,397)	(403,642)	0	0
Reg Liab - Jasper Highlands Post Closing Payments	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(865,800)	(815,400)	(815,400)
Reg Liab - Other	360,816	321,201	0	368,831	354,550	0	219,705	226,311	0	268,548	233,094	0	0
[-] Accrued pension expense	934,107	1,061,204	1,086,511	1,111,818	1,238,915	1,264,222	1,289,529	1,423,646	1,448,953	1,474,260	1,608,377	1,633,684	1,633,684
Accrued Pension Expense	934,107	1,061,204	1,086,511	1,111,818	1,238,915	1,264,222	1,289,529	1,423,646	1,448,953	1,474,260	1,608,377	1,633,684	1,633,684
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	1,506,630	1,599,692	1,692,754	1,785,816	1,890,736	1,983,798	2,153,360	2,246,422	2,339,484	2,438,559	2,531,621	2,636,709	2,636,709
Accrued OPEB	1,630,262	1,725,974	1,821,686	1,917,398	2,013,110	2,108,822	2,281,034	2,376,746	2,472,458	2,574,183	2,669,895	2,777,633	2,777,633
Accrued OPEB Medicare Subsidy	(123,632)	(126,282)	(128,932)	(131,582)	(122,374)	(125,024)	(127,674)	(130,324)	(132,974)	(135,624)	(138,274)	(140,924)	(140,924)
[-] Operating lease long-term liabilities	(2,840)	(2,764)	(2,688)	(2,613)	(2,537)	(2,461)	(2,384)	(2,308)	(2,231)	(2,155)	(2,078)	(2,001)	(2,001)
Operating Lease Long-Term Liability	(2,840)	(2,764)	(2,688)	(2,613)	(2,537)	(2,461)	(2,384)	(2,308)	(2,231)	(2,155)	(2,078)	(2,001)	(2,001)
[-] Other Deferred Credits	(149,992)	(149,992)	(154,070)	(154,070)	(154,070)	(278,661)	(278,661)	(278,661)	(683,170)	(683,170)	(683,170)	(723,011)	(723,011)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(149,992)	(149,992)	(154,070)	(154,070)	(154,070)	(278,661)	(278,661)	(278,661)	(683,170)	(683,170)	(683,170)	(723,011)	(723,011)
FIN 48 Reserve - Federal	15,544	15,544	16,628	16,628	16,628	(103,659)	(103,659)	(103,659)	(431,235)	(431,235)	(431,235)	(459,133)	(459,133)
FIN 48 Reserve - State	(165,536)	(165,536)	(170,698)	(170,698)	(170,698)	(175,002)	(175,002)	(175,002)	(251,935)	(251,935)	(251,935)	(263,878)	(263,878)
[-] Other long-term liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Defined Contribution SERP	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Qualified Savings & Def Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Contributions in aid of construction	(17,994,414)	(18,052,137)	(18,027,988)	(18,017,863)	(18,159,402)	(18,107,056)	(18,082,091)	(18,056,959)	(18,358,420)	(18,411,139)	(18,421,553)	(18,808,619)	(18,808,619)
CIAC-Non Taxable - Mains	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)
CIAC-Non Taxable - Ext Dep	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(8,235,572)	(8,260,098)	(8,300,445)	(8,300,445)	(8,300,445)
CIAC-Non Taxable - Services	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,298,145)	(1,301,998)	(1,298,145)	(1,298,145)
CIAC-Non Taxable - Other	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(3,083,061)	(3,083,061)
CIAC-Non Taxable - WIP	0	0	0	0	0	0	0	0	0	0	0	(307,080)	(307,080)
CIAC-Taxable - Mains	(2,252,979)	(2,257,105)	(2,267,284)	(2,267,284)	(2,301,243)	(2,292,457)	(2,296,902)	(2,297,614)	(2,297,614)	(2,313,537)	(2,311,892)	(2,312,007)	(2,312,007)

Tennessee American Water Company
2021 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CIAC-Taxable - Extension Deposits	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)
CIAC-Taxable - Services	(2,284,929)	(2,284,929)	(2,284,161)	(2,284,161)	(2,284,161)	(2,284,161)	(2,284,961)	(2,284,961)	(2,302,292)	(2,305,516)	(2,306,258)	(2,600,826)	(2,600,826)
CIAC-Taxable - Meters	(108,370)	(108,370)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)	(109,371)
CIAC-Taxable - Hydrants	(286,797)	(286,797)	(291,990)	(291,990)	(291,990)	(292,353)	(298,695)	(300,712)	(303,009)	(305,241)	(305,136)	(291,575)	(291,575)
CIAC-Taxable - WIP	(244,550)	(320,631)	(300,137)	(316,660)	(416,929)	(408,148)	(387,511)	(383,658)	(379,064)	(389,409)	(385,555)	(114,207)	(114,207)
CIAC-Taxable - Mains FIT	(351,548)	(355,673)	(365,087)	(365,087)	(399,046)	(390,260)	(394,704)	(395,416)	(395,416)	(411,340)	(409,695)	(380,598)	(380,598)
CIAC-Taxable - Services FIT	(97)	(97)	(1,331)	(1,331)	(1,331)	(1,331)	(1,331)	(1,331)	(1,331)	(1,397)	(1,397)	(42,045)	(42,045)
CIAC-Taxable - Hydrants FIT	(41,845)	(41,845)	(38,554)	(38,554)	(38,554)	(38,918)	(45,260)	(47,277)	(49,574)	(51,806)	(51,701)	(37,436)	(37,436)
Accum Amort CIAC - Other	5,276,117	5,296,598	5,317,079	5,337,560	5,358,041	5,378,523	5,399,004	5,419,485	5,439,966	5,460,771	5,481,612	5,502,502	5,502,502
Accum Amort CIAC - Tax	1,031,863	1,037,991	1,044,128	1,050,295	1,056,462	1,062,699	1,068,920	1,075,175	1,081,440	1,087,729	1,094,063	1,100,394	1,100,394
Result	**602,247**	**1,548,936**	**1,192,097**	**2,288,493**	**3,495,676**	**3,312,142**	**4,683,626**	**6,303,538**	**4,460,127**	**5,730,583**	**6,494,092**	**3,419,573**	**3,419,573**

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$688,214	$1,032,173	$82,870	$558,175	$1,311,263	$1,558,097	$2,556,471	$3,531,193	$2,319,746	$2,831,912	$3,155,772	$1,496,334	$1,496,334
[-] BALANCE SHEET	688,214	1,032,173	82,870	558,175	1,311,263	1,558,097	2,556,471	3,531,193	2,319,746	2,831,912	3,155,772	1,496,334	1,496,334
[-] ASSETS	272,485,267	272,567,964	284,903,954	275,461,602	276,072,699	297,461,351	292,591,515	295,436,381	306,614,185	299,285,284	299,137,514	304,009,883	304,009,883
[-] Total Property Plant & Equipment	257,113,802	257,916,790	259,424,676	260,506,293	261,759,243	263,230,673	265,126,356	267,818,380	270,522,251	272,432,819	272,651,466	277,973,075	277,973,075
[-] Utility property, net	257,113,802	257,916,790	259,424,676	260,506,293	261,759,243	263,230,673	265,126,356	267,818,380	270,522,251	272,432,819	272,651,466	277,973,075	277,973,075
[-] Utility plant in service	355,382,613	356,581,381	357,851,376	358,222,477	360,131,584	360,534,419	363,217,706	365,973,831	373,006,313	374,851,531	375,910,234	387,159,250	387,159,250
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474
UPIS - Land & Land Rights - Admin & General	25,022	25,022	25,022	25,022	25,022	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791	1,765,791
UPIS - Struct & Imp - Source of Supply	590,537	601,696	659,566	659,566	664,414	664,414	664,414	664,414	664,414	680,576	680,576	680,576	680,576
UPIS - Struct & Imp - Pumping	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692	6,795,692
UPIS - Struct & Imp - Water Treatment	18,513,731	18,513,815	18,512,270	18,512,270	18,512,270	18,506,891	18,505,092	18,578,086	18,578,086	18,585,308	18,585,308	18,584,632	18,584,632
UPIS - Struct & Imp - Transmission & Distribution	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,649,571	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569	1,725,569
UPIS - Struct & Imp - Admin & General	3,893,675	3,893,675	4,000,310	4,000,310	3,983,913	3,983,913	3,986,905	3,995,737	3,995,737	4,020,934	4,020,934	4,031,053	4,031,053
UPIS - Lake & River & Other	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	724,196	724,196	724,196	755,918	752,356	752,356	752,356	767,741	767,741	767,741	767,741	767,741	767,741
UPIS - Pumping Equipment - Electric	4,945,193	4,945,193	4,945,193	4,942,851	4,942,851	4,942,851	4,942,851	4,933,365	4,931,884	4,952,228	5,092,168	5,100,572	5,100,572
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	367,189	371,720	371,182	371,182	371,182	371,182	368,947	367,931	376,045	374,272	389,635	398,383	398,383
UPIS - Pumping Equipment - Source of Supply	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912	2,622,912
UPIS - Water Treatment Equipment	27,106,868	27,109,140	27,105,971	27,105,645	27,104,062	27,923,651	27,916,933	27,914,497	27,913,216	27,930,783	28,019,241	28,019,241	28,019,241
UPIS - Distribution Reservoirs & Standpipes	14,067,070	14,067,070	14,067,070	14,067,070	14,067,070	14,064,114	14,064,114	14,063,063	14,063,063	14,063,063	14,063,063	14,063,063	14,063,063
UPIS - Transmission & Distribution Mains	140,716,026	142,485,169	142,384,055	142,387,557	142,315,888	142,923,119	142,936,167	143,142,331	143,156,048	143,157,651	143,334,759	143,316,970	143,316,970
UPIS - Services	31,452,818	31,441,883	31,452,115	31,446,828	31,451,763	31,443,416	31,756,606	31,779,115	31,782,485	31,782,130	31,807,960	31,887,160	31,887,160
UPIS - Meters	14,223,443	14,223,318	14,282,016	14,281,886	14,283,889	14,283,138	14,597,304	14,951,345	14,957,599	14,956,936	14,968,299	15,312,648	15,312,648
UPIS - Meter Installations	19,413,516	19,414,236	19,517,015	19,512,958	19,495,386	19,493,645	19,781,333	19,826,693	19,830,073	19,829,866	19,835,504	20,197,332	20,197,332
UPIS - Hydrants	10,555,930	10,651,817	10,688,561	10,681,620	10,679,156	10,695,663	10,695,663	10,723,529	10,723,427	10,725,403	10,726,859	10,726,859	10,726,859
UPIS - Other P/E - Intangible	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055	401,055
UPIS - Other P/E - Source of Supply	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453	223,453
UPIS - Office Furniture & Equipment	12,203,835	12,352,816	12,352,816	12,352,816	12,466,995	12,475,992	12,478,025	12,478,025	12,488,791	12,488,791	12,551,979	12,563,321	12,563,321
UPIS - Transportation Equipment	5,770,178	5,807,489	5,869,210	5,846,856	5,846,856	5,846,856	5,846,856	5,848,994	5,848,994	5,848,994	5,848,994	5,848,994	5,848,994
UPIS - Stores Equipment	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072
UPIS - Tools-Shop-Garage Equipment	745,833	745,833	745,833	745,833	745,833	738,938	738,938	738,938	738,938	738,938	738,938	658,817	658,817
UPIS - Laboratory Equipment	155,134	155,134	148,387	148,387	148,387	148,387	148,387	148,387	148,387	156,870	156,870	156,870	156,870
UPIS - Power Operated Equipment	288,867	288,867	288,867	288,867	274,723	274,723	274,723	274,723	274,723	286,583	286,583	286,583	286,583
UPIS - Communication Equipment	1,866,394	1,866,394	1,866,394	1,886,425	1,908,741	1,908,741	1,926,402	1,939,690	1,939,690	1,939,690	1,939,690	2,005,412	2,005,412
UPIS - Misc Equipment	1,041,932	1,121,892	1,110,209	1,110,209	1,110,209	1,110,209	1,102,078	1,115,140	1,115,140	1,153,306	1,153,306	462,783	462,783
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	6,147,779	6,147,779
CCNC Land & Land Rights - Adm & Gen	2,636,859	2,636,859	2,636,859	2,636,859	2,636,859	896,090	896,090	896,090	896,090	896,090	896,090	896,090	896,090
CCNC Struct & Imp - Source of Supply	85,794	74,635	32,437	32,437	27,589	27,589	27,589	27,589	27,589	11,427	11,427	11,427	11,427
CCNC Struct & Imp - Pumping	597,777	611,104	691,003	695,526	695,526	697,172	697,172	698,307	684,596	702,166	682,796	682,796	682,796
CCNC Struct & Imp - Water Treatment	4,305,959	4,468,685	4,525,860	4,697,101	4,706,762	4,489,973	4,487,756	4,430,711	10,020,003	10,377,526	10,850,047	11,645,258	11,645,258
CCNC Struct & Imp - Transmission & Distribution	182,683	182,683	182,683	182,683	182,683	182,683	182,683	106,686	106,686	106,686	106,686	106,686	106,686
CCNC Struct & Imp - Admin & General	805,937	818,051	711,579	714,353	734,782	735,013	764,271	768,249	812,345	787,161	787,161	795,740	795,740
CCNC Lake - River & Other	0	0	0	0	0	0	0	0	0	369,492	400,348	417,448	417,448
CCNC Supply Mains	1,403,533	1,414,768	1,419,388	1,279,617	1,285,231	1,290,021	1,294,802	1,296,794	1,309,962	1,314,208	1,276,147	1,276,960	1,276,960
CCNC Power Generation Equipment	31,722	31,722	31,722	0	0	15,385	15,385	0	0	0	0	0	0
CCNC Pumping Equipment - Electric	39,570	39,570	39,570	58,448	59,221	59,914	59,914	123,303	133,371	111,540	47,974	39,570	39,570
CCNC Pumping Equipment - Other	23,241	22,944	40,993	44,611	44,611	50,605	155,701	168,781	160,668	212,497	122,299	1,479,619	1,479,619
CCNC Pumping Equipment - Source of Supply	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449	3,449
CCNC - Water Treatment Equipment - Non-Media	2,676,712	2,755,351	2,767,725	2,844,496	2,855,424	1,942,833	2,030,578	2,040,253	2,052,493	2,110,396	2,022,549	2,015,402	2,015,402
CCNC - Distribution Reservoirs & Standpipes	1,332,817	1,338,085	1,338,191	1,338,554	2,251,386	2,280,942	2,401,180	2,393,722	2,409,510	2,410,799	2,410,799	2,410,799	2,410,799
CCNC - Transmssn & Distr Mains Not Classified	12,115,198	10,986,533	11,440,413	11,607,170	12,533,296	12,504,441	12,677,843	13,111,205	13,701,594	14,083,762	14,174,670	16,763,924	16,763,924

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Services	383,499	303,859	284,737	282,651	294,933	324,948	341,818	384,126	436,430	494,533	531,994	371,300	371,300
CCNC Meters	999,965	1,002,410	963,223	962,915	963,143	965,382	970,790	2,270,667	2,396,674	2,572,515	2,701,698	2,604,226	2,604,226
CCNC Meter Installations	844,835	865,685	774,310	790,461	820,972	858,046	1,000,610	1,071,883	1,158,330	1,271,392	1,266,324	1,111,699	1,111,699
CCNC Hydrants	374,986	240,698	319,131	349,251	391,270	410,622	437,836	438,748	471,863	515,913	546,246	586,838	586,838
CCNC Other P/E Intangible	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895	34,895
CCNC Other P/E - Source of Supply	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Office Furniture & Equipment	3,245,372	3,241,938	3,804,729	3,805,025	3,696,528	3,687,395	4,746,737	4,894,939	5,333,597	5,516,245	5,551,010	5,697,045	5,697,045
CCNC Transportation Equipment Not Classified	734,304	857,938	796,217	853,868	853,868	853,868	853,868	851,730	851,730	851,730	851,730	1,388,520	1,388,520
CCNC Tools-Shop-Garage Equipment	149,660	152,894	156,302	160,498	176,244	172,285	172,683	172,683	172,683	172,806	180,138	180,138	180,138
CCNC Laboratory Equipment	0	0	8,426	8,426	8,426	8,483	8,483	8,483	8,483	0	0	0	0
CCNC Power Operated Equipment	92,905	92,905	92,905	92,905	103,885	104,765	104,765	104,765	104,765	92,905	92,905	92,905	92,905
CCNC Communication Equipment	70,251	134,003	134,586	114,694	118,126	118,126	126,063	120,440	120,440	120,440	121,548	58,830	58,830
CCNC Misc Equipment	138,188	58,227	98,667	96,394	96,394	96,394	96,394	83,332	83,332	50,641	50,641	50,641	50,641
CCNC Other Tangible Property	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821	15,821
[-] Construction work in progress	4,810,674	5,286,713	6,113,633	7,555,247	7,522,518	9,416,694	9,304,967	9,769,058	6,314,183	7,103,718	7,042,129	4,909,451	4,909,451
CWIP	4,690,285	5,116,593	5,884,438	7,387,253	7,305,895	9,217,026	9,091,282	9,523,913	6,282,637	6,976,322	6,835,260	4,932,014	4,932,014
CWIP - Workbasket Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	124,723	174,454	233,530	172,328	220,958	204,002	218,019	249,480	35,880	131,731	211,204	0	0
CWIP - Eng Clearing Eng Overhead	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Suspended CWIP Reserve	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(22,564)	(22,564)
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(103,079,485)	(103,951,305)	(104,540,334)	(105,271,431)	(105,894,860)	(106,720,439)	(107,396,317)	(107,924,509)	(108,798,244)	(109,522,430)	(110,300,898)	(110,346,047)	(110,346,047)
Accum Depreciation - Utility Plant in Service	(143,304,877)	(144,195,691)	(144,971,002)	(145,743,276)	(146,516,625)	(147,515,509)	(148,252,736)	(148,948,811)	(149,824,961)	(150,626,463)	(151,440,472)	(152,272,944)	(152,272,944)
Accum Depreciation - Salvage/Scrap	(4,528,653)	(4,528,653)	(4,528,653)	(4,529,107)	(4,529,107)	(4,529,107)	(4,530,886)	(4,547,369)	(4,548,648)	(4,555,865)	(4,565,509)	(4,568,269)	(4,568,269)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	44,807,436	44,826,523	45,012,897	45,054,619	45,192,917	45,366,314	45,429,442	45,613,809	45,617,501	45,702,034	45,747,221	46,537,304	46,537,304
Accum Depreciation - Reg Asset	(31,816)	(31,909)	(32,001)	(32,093)	(32,185)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)	(32,277)
Accum Amortization - Utility Plant in Service	(11,714)	(11,714)	(11,714)	(11,714)	0	0	0	0	0	0	0	0	0
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Utility Plant Adjustments	0	0	0	0	0	0	0	0	0	0	0	(3,749,579)	(3,749,579)
UPAA - Neg Post 1/1/06	0	0	0	0	0	0	0	0	0	0	0	(3,749,579)	(3,749,579)
[-] Non-Utility Property, net	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Non-utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Capital Lease 4yr	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Other Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Accum Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Current Assets	8,654,848	7,954,988	8,445,504	8,201,602	7,573,188	19,929,728	20,314,734	20,392,407	21,066,122	19,527,295	19,169,124	8,886,022	8,886,022
[-] Cash and cash equivalents	(149,740)	(282,270)	(96,116)	(43,697)	(486,843)	(143,801)	(556,773)	(496,075)	(141,457)	(281,736)	37,567	(532,424)	(532,424)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	9,352	361	838	6,844	976	0	567	1,142	407	276	200	0	0
BNYM TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	18	19	0	0	16	0	0	0	63	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	(18)	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
PNC AWCC-Concentration - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(241,603)	(343,947)	(164,375)	(173,095)	(534,958)	(285,304)	(634,017)	(692,102)	(177,459)	(396,824)	(244,441)	(555,469)	(555,469)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	(150)	(150)	0	0	0	0	0	0	(60)	0	0	(100)	(100)
PNC AWCC-Payroll - Outbound Check	530	(1,213)	380	380	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(173,402)	(177,505)	(191,318)	(197,504)	(204,947)	(197,718)	(195,113)	(197,834)	(205,523)	(216,800)	(211,068)	(231,135)	(231,135)
PNC AWCC-Misc Items Lockbox - Inbound Wires & ACH	0	0	0	0	753	0	0	0	0	0	0	0	0
US Bank TN - Main	149,074	119,061	158,515	217,480	151,880	233,879	174,162	267,562	171,570	230,673	399,367	135,062	135,062
US Bank TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	(2,970)	0	0	(1,281)	0	0	0
US Bank TN - Customer Lockbox	0	86	0	0	185	0	0	0	679	0	0	0	0
US Bank TN - Credit Card and E-Checks	98,499	110,463	97,218	94,090	84,689	101,919	94,504	116,231	62,141	94,323	84,300	110,794	110,794
US Bank TN - Firstech Collections	245	171	190	116	488	453	235	481	321	612	458	525	525
US Bank TN - FiServ (aka CheckFree)	5,750	8,134	401	5,662	5,154	1,138	3,615	10,554	4,870	5,409	6,517	6,547	6,547
US Bank TN - Penn Credit	501	462	0	0	568	0	0	381	0	165	106	0	0
US Bank TN - E-Return - US Bank	89	0	0	409	1,166	36	537	0	0	16	16	0	0
US Bank TN -Credit Card & Echeck E-Returns	(757)	(210)	0	(117)	(7,302)	(222)	(292)	(3,788)	(383)	(399)	0	(712)	(712)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	132	0	0	19	20	18	0	0	0	113	69	64	64
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Outbound Wire													0
Suntrust TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	17	17	0	12,485	0	0	(701)	(20)	(20)	(20)	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	4,887,830	4,318,877	4,567,391	4,482,682	4,261,729	16,278,149	16,447,205	16,473,053	17,041,496	15,920,125	15,710,123	4,581,427	4,581,427
[-] Utility customer accounts receivable	4,013,649	3,839,057	4,208,812	4,106,273	3,944,358	4,074,182	4,143,226	4,058,346	4,634,967	3,707,348	3,598,506	3,837,972	3,837,972
A/R - Customer - CIS Reconciliation	4,015,678	3,841,768	3,842,371	4,109,925	3,940,445	3,658,888	4,147,849	4,080,276	4,200,078	3,708,298	3,599,356	3,379,053	3,379,053
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	366,441	0	0	416,144	0	0	448,061	0	0	458,864	458,864
A/R - Customer - Payment Clarification	(2,331)	(2,760)	0	(3,710)	(4,407)	0	(3,773)	(21,081)	(12,322)	(919)	(819)	(60)	(60)
A/R - Customer - Returns Clarification	302	50	0	59	8,320	(850)	(850)	(850)	(850)	(31)	(31)	115	115
[-] Receivable from affiliated companies	688,490	217,142	217,789	268,637	209,539	12,114,035	12,231,315	12,383,790	12,318,773	12,290,109	12,179,550	663,980	663,980
A/R Assoc Cos - Miscellaneous	540,835	0	111,042	111,042	111,042	11,819,493	11,954,027	11,933,338	11,770,955	11,945,469	11,793,364	350,255	350,255
A/R Assoc Cos - Reconciliation Account	83,759	161,448	43,465	124,600	68,216	191,087	187,370	336,700	523,966	240,488	222,216	202,813	202,813
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	61,900	53,699	60,497	32,108	29,394	101,905	88,368	112,203	21,522	101,822	161,640	105,854	105,854
A/R Assoc Cos - Dividend Equivalents	1,995	1,995	2,785	887	887	1,550	1,550	1,550	2,330	2,330	2,330	5,058	5,058
[-] Other receivables, net	671,167	733,703	618,035	582,699	592,889	582,935	603,447	640,653	774,740	612,204	616,158	779,812	779,812
Misc A/R - Reconciliation Account	577,251	636,327	517,162	517,031	523,793	510,235	522,052	560,957	511,493	525,422	517,594	695,885	695,885
Misc A/R - Manual	1,438	1,533	1,608	1,607	1,421	1,422	6,543	1,413	181,418	1,408	9,645	1,807	1,807
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Liability Insurance													0
Misc A/R - Medicare Subsidy	92,302	95,847	99,392	64,188	67,733	71,278	74,823	78,368	81,913	85,458	89,003	82,233	82,233
Misc A/R - Employees	165	(14)	(138)	(138)	(69)	0	28	(85)	(85)	(85)	(85)	(114)	(114)
Misc A/R - Employees Payroll	11	11	11	11	11	0	0	0	0	0	0	0	0
[-] Allowance for uncollectible accounts	(485,475)	(471,025)	(477,245)	(474,927)	(485,057)	(493,003)	(530,783)	(609,737)	(686,984)	(689,537)	(684,092)	(700,337)	(700,337)
Allowance for Uncollectible Accounts	(469,535)	(455,085)	(458,175)	(455,858)	(465,987)	(475,300)	(513,080)	(592,034)	(667,909)	(670,461)	(665,016)	(681,584)	(681,584)

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(15,940)	(15,940)	(19,070)	(19,070)	(19,070)	(17,703)	(17,703)	(17,703)	(19,075)	(19,075)	(19,075)	(18,753)	(18,753)
[-] Unbilled revenues	2,109,329	2,139,209	2,076,027	1,981,538	2,183,633	2,195,807	2,150,447	2,258,200	2,063,952	2,149,003	1,821,076	1,785,391	1,785,391
Unbilled Utility Revenue	2,109,329	2,139,209	2,076,027	1,981,538	2,183,633	2,195,807	2,150,447	2,258,200	2,063,952	2,149,003	1,821,076	1,785,391	1,785,391
[-] Materials and supplies	1,072,581	1,112,634	1,162,158	1,049,315	1,011,184	953,791	890,597	911,330	893,778	813,171	880,212	995,953	995,953
Inventory - Plant Material	899,673	949,814	998,638	849,677	848,569	813,115	728,434	759,622	694,233	692,545	741,279	842,638	842,638
Inventory - Chemicals	151,052	156,811	151,150	165,013	158,051	137,021	154,175	147,739	140,401	114,104	127,442	149,309	149,309
Inventory - Other Materials & Supplies	21,856	6,009	12,369	34,625	4,564	3,654	7,989	3,970	59,144	6,522	11,492	4,006	4,006
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	734,849	666,537	736,044	731,765	603,484	645,781	1,383,259	1,245,899	1,208,353	926,732	720,146	2,055,675	2,055,675
Other Special Deposits	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Other Current Assets	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Taxes	150,822	120,658	90,493	60,329	30,164	(0)	861,085	782,805	704,524	626,244	547,963	469,683	469,683
Prepaid Insurance	302,513	268,369	214,710	248,972	208,755	154,555	188,113	133,874	79,635	116,613	62,375	8,136	8,136
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(16,778)	(34,892)	164,592	146,479	128,366	110,253	90,665	72,532	54,399	36,266	18,133	0	0
Prepaid Audit Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Other	29,198	15,932	2,666	12,274	(1,119)	21,557	8,164	60,705	46,389	32,881	19,373	1,419,318	1,419,318
Prepaid Other - Global	253,094	280,469	247,582	247,711	221,318	191,830	219,231	179,982	137,063	98,727	56,302	12,549	12,549
Reg Asset-OCA tax	0	0	0	0	0	151,587	0	0	170,342	0	0	129,989	129,989
Reg Asset-OCA non tax	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Regulatory and other long-term assets	6,716,617	6,696,186	17,033,775	6,753,707	6,740,269	14,300,949	7,150,424	7,225,594	15,025,812	7,325,170	7,316,925	17,150,786	17,150,786
[-] Regulatory assets	6,640,844	6,621,907	16,960,989	6,667,493	6,655,533	14,217,691	7,068,644	7,145,292	14,947,086	7,247,899	7,241,109	17,080,235	17,080,235
[-] Reg asset - income tax recovery	4,950,394	4,938,527	4,932,117	4,920,480	4,908,382	0	4,893,948	4,881,849	0	4,873,074	4,860,975	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	156,341	156,341	69,765	69,765	69,765	79,529	79,529	79,529	94,950	94,950	94,950	108,110	108,110
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,875,789	1,875,789	1,968,977	1,968,977	1,968,977	1,968,977	1,968,977	1,968,977	1,968,977	1,968,977	1,968,977	1,727,143	1,727,143
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	349,403	341,834	334,265	326,696	319,127	311,558	303,989	296,420	288,851	281,282	273,713	221,235	221,235
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	2,622,468	2,622,468
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(603,222)	(607,520)	(612,974)	(617,041)	(621,571)	(626,101)	(630,630)	(635,160)	(639,689)	(644,219)	(648,749)	(653,278)	(653,278)
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	0	0	0	(4,906,046)	0	0	(4,885,172)	0	0	(4,025,678)	(4,025,678)
[-] Debt and preferred stock expense	1,219,040	1,213,294	1,207,549	1,236,754	1,238,274	1,232,413	1,226,551	1,220,690	1,214,828	1,208,967	1,203,105	1,197,244	1,197,244
Reg Asset - Unamortized Debt Exp	14,885	14,697	14,509	14,321	14,133	13,944	13,756	13,568	13,380	13,192	13,003	12,815	12,815
Reg Asset - Unamortized Debt Exp Interco	1,204,154	1,198,597	1,193,040	1,222,433	1,224,142	1,218,468	1,212,795	1,207,122	1,201,448	1,195,775	1,190,102	1,184,428	1,184,428
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other regulatory assets	471,411	470,086	10,821,323	510,259	508,877	12,985,279	948,145	1,042,753	13,732,258	1,165,859	1,177,029	15,882,992	15,882,992
Reg Asset - Cost of Removal	0	0	8,678,792	0	0	9,143,642	0	0	12,021,981	0	0	13,229,303	13,229,303
Reg Asset - Cost of Removal - RWIP	0	0	1,736,238	0	0	3,214,805	0	0	714,075	0	0	1,468,507	1,468,507
Reg Asset - Deferred Vacation Pay	203,696	203,696	140,556	245,695	245,695	0	258,543	258,543	0	277,527	277,527	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset- Closing Costs	0	0	0	0	0	0	0	0	0	0	0	10,000	10,000
Regulatory Asset - "Make-Whole Premium"	240,609	238,273	235,937	233,601	231,265	228,929	226,593	224,257	221,921	219,585	217,249	214,913	214,913
Regulatory Asset - Enterprise Solutions	27,106	28,117	29,800	30,963	31,917	32,625	33,175	32,831	32,878	32,878	32,878	32,878	32,878
Reg Asset - Pandemic Costs	0	0	0	0	0	344,337	429,834	527,122	652,440	635,869	649,376	648,311	648,311
Reg Asset - Other	0	0	0	0	0	20,942	0	0	88,963	0	0	279,080	279,080
[-] Operating lease right-of-use assets	9,507	9,339	9,171	9,003	8,834	8,665	8,495	8,325	8,059	7,912	7,765	3,809	3,809
LT Asset - Operating Lease Right-Of-Use Assets	9,507	9,339	9,171	9,003	8,834	8,665	8,495	8,325	8,059	7,912	7,765	3,809	3,809
[-] Other long-term assets	66,265	64,940	63,615	77,211	75,902	74,594	73,285	71,976	70,668	69,359	68,050	66,742	66,742
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	66,265	64,940	63,615	77,211	75,902	74,594	73,285	71,976	70,668	69,359	68,050	66,742	66,742
LT Asset - OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] CAPITAL AND LIABILITIES	(271,797,053)	(271,535,791)	(284,821,084)	(274,903,426)	(274,761,436)	(295,903,253)	(290,035,043)	(291,905,188)	(304,294,439)	(296,453,372)	(295,981,742)	(302,513,549)	(302,513,549)
[-] Total Capitalization	(177,432,180)	(177,435,060)	(177,439,177)	(181,432,270)	(181,435,670)	(181,446,823)	(181,448,166)	(181,452,335)	(181,465,225)	(181,466,568)	(181,470,126)	(181,453,100)	(181,453,100)
[-] Total Equity	(93,759,717)	(93,761,277)	(93,764,074)	(93,764,074)	(93,766,132)	(93,775,942)	(93,775,942)	(93,778,768)	(93,790,316)	(93,790,316)	(93,792,531)	(93,774,162)	(93,774,162)
[-] Total Stockholders' equity	(93,759,717)	(93,761,277)	(93,764,074)	(93,764,074)	(93,766,132)	(93,775,942)	(93,775,942)	(93,778,768)	(93,790,316)	(93,790,316)	(93,792,531)	(93,774,162)	(93,774,162)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(41,580,922)	(41,582,483)	(41,585,280)	(41,585,280)	(41,587,338)	(41,597,147)	(41,597,147)	(41,599,973)	(41,611,521)	(41,611,521)	(41,613,737)	(41,595,367)	(41,595,367)
Paid-in Capital - Subs Intercompany	(41,580,922)	(41,582,483)	(41,585,280)	(41,585,280)	(41,587,338)	(41,597,147)	(41,597,147)	(41,599,973)	(41,611,521)	(41,611,521)	(41,613,737)	(41,595,367)	(41,595,367)
[-] Retained earnings	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)	(38,424,560)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)	(38,915,527)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(83,672,463)	(83,673,783)	(83,675,103)	(87,668,196)	(87,669,538)	(87,670,881)	(87,672,224)	(87,673,567)	(87,674,909)	(87,676,252)	(87,677,595)	(87,678,938)	(87,678,938)
[-] Long-term debt	(83,672,463)	(83,673,783)	(83,675,103)	(87,668,196)	(87,669,538)	(87,670,881)	(87,672,224)	(87,673,567)	(87,674,909)	(87,676,252)	(87,677,595)	(87,678,938)	(87,678,938)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	307,858	306,538	305,218	312,125	310,783	309,440	308,097	306,754	305,412	304,069	302,726	301,383	301,383
Bonds - Interco	(78,280,321)	(78,280,321)	(78,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)	(82,280,321)
[-] Total Current Liabilities	(24,751,925)	(24,534,878)	(27,900,282)	(25,481,925)	(26,321,900)	(40,793,066)	(42,794,742)	(44,978,850)	(51,421,993)	(51,980,164)	(51,634,314)	(45,031,521)	(45,031,521)
[-] Short-term debt	(13,129,269)	(16,967,797)	(18,579,372)	(14,956,719)	(15,774,265)	(30,556,946)	(33,050,985)	(33,572,569)	(38,656,562)	(39,513,505)	(39,898,564)	(33,074,915)	(33,074,915)
[-] Current - Term Loans	0	0	0	0	0	0	(11,793,364)	(11,793,364)	(11,793,364)	(11,793,364)	(11,793,364)	0	0
N/P Term Loans - Intercompany	0	0	0	0	0	0	(11,793,364)	(11,793,364)	(11,793,364)	(11,793,364)	(11,793,364)	0	0
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(13,129,269)	(16,967,797)	(18,579,372)	(14,956,719)	(15,774,265)	(30,556,946)	(21,257,621)	(21,779,205)	(26,863,199)	(27,720,142)	(28,105,200)	(33,074,915)	(33,074,915)
In-House Cash Center Bank	(14,194,470)	(18,108,157)	(19,720,616)	(16,094,436)	(16,914,806)	(31,688,986)	(22,468,428)	(22,886,478)	(27,970,932)	(28,891,475)	(29,264,651)	(33,488,470)	(33,488,470)
IHC Clearing - Outgoing Payment	(74,454)	705	1,588	(1,938)	886	(7,615)	71,152	(32,382)	(31,922)	31,678	19,796	(726,101)	(726,101)
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(3,718,591)	(2,790,792)	(4,846,834)	(5,305,816)	(4,774,399)	(4,547,298)	(3,707,142)	(5,073,319)	(7,293,932)	(5,996,860)	(5,056,112)	(4,994,276)	(4,994,276)
[-] Accounts payable external	(4,156,020)	(3,307,370)	(4,624,013)	(5,417,696)	(4,745,011)	(4,144,839)	(3,888,418)	(4,945,119)	(7,394,921)	(6,044,085)	(4,919,961)	(4,755,446)	(4,755,446)
A/P - Reconciliation Account	(1,587,648)	(948,907)	(937,032)	(1,389,152)	(803,675)	(732,751)	(1,611,405)	(1,152,502)	(3,347,725)	(929,642)	(824,358)	(1,291,602)	(1,291,602)
A/P Intercompany - Reconciliation Account	(156,760)	(157,676)	(44,618)	(144,684)	(56,766)	(255,590)	(262,393)	(277,176)	(641,907)	(330,125)	(537,924)	(367,522)	(367,522)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(21,186)	(9,261)	(7,358)	(8,112)	(9,568)	(16,258)	(2,590)	(1,374)	(841)	(19,268)	(3,334)	(17,629)	(17,629)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(40,919)	(26,000)	(19,000)	(27,042)	(23,000)	(46,000)	(25,001)	(22,000)	(170,950)	(177,290)	(183,612)	(53,721)	(53,721)
A/P - Workbasket Accrual	(65,745)	(37,737)	(26,302)	(97,232)	(65,679)	(62,052)	(75,982)	(80,322)	(139,655)	(89,805)	(63,212)	(60,849)	(60,849)
A/P - Pcard Accrual	(22,440)	(28,189)	(13,519)	(12,925)	(19,815)	(13,179)	(18,640)	(26,021)	(23,517)	(16,795)	(16,708)	(12,122)	(12,122)
A/P - Misc Global	(66,219)	(44,490)	(45,477)	(67,474)	(76,125)	(58,623)	(35,776)	(58,199)	(64,909)	(65,538)	(63,262)	(109,612)	(109,612)
A/P - Project Cost Accrual	(2,124,047)	(2,011,113)	(3,453,972)	(3,020,148)	(3,648,055)	(2,928,829)	(1,866,299)	(3,299,882)	(2,965,471)	(4,369,082)	(3,175,692)	(2,804,323)	(2,804,323)
A/P-GRIR Capital Services	(71,054)	(43,997)	(76,734)	(650,927)	(42,327)	(31,556)	9,670	(27,641)	(39,946)	(46,541)	(51,860)	(38,065)	(38,065)
[-] Accounts payable associated companies	437,429	516,579	(222,821)	111,880	(29,388)	(402,460)	181,277	(128,200)	100,989	47,225	(136,151)	(238,830)	(238,830)
A/P Associated Companies	(1,205)	(3,304)	(406)	(3,203)	(5,373)	128,400	(23,959)	(43,920)	162,046	(5,317)	(7,592)	157,376	157,376
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	1,296,850	1,296,850	723,268	885,186	737,995	732,616	1,161,570	867,966	840,043	879,577	725,213	692,132	692,132
A/P Associated Companies - Service Co Bill	(858,167)	(776,967)	(945,683)	(770,103)	(762,010)	(1,263,475)	(956,334)	(952,246)	(901,100)	(827,035)	(853,772)	(1,088,338)	(1,088,338)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
CFO - SLPP Interco	(84)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)	(36)
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	74	74	74	74	74	74	74	74	74	74	74	74	74
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Receivable Interco - CIS Reconciliation	64	64	64	64	64	64	64	64	64	64	64	64	64
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	23	23	23	23	23	23	23	23	23	23	23	23	23
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	126	126	126	126	126	126	126	126	126	126	126	126	126
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(4,112,056)	(1,229,162)	(1,622,431)	(1,968,760)	(2,380,218)	(2,224,507)	(2,110,227)	(2,459,051)	(2,342,128)	(2,784,288)	(2,945,609)	(3,021,947)	(3,021,947)
[-] Accrued federal income tax	(26,276)	20,415	(9,794)	7,991	(46,669)	(217,005)	(168,037)	(74,607)	61,370	(87,373)	57,194	(92)	(92)
Accrued FIT - Current Year	(26,276)	20,415	(9,794)	7,991	(46,669)	(217,005)	(168,037)	(74,607)	61,370	186,092	330,659	(92)	(92)
Accrued FIT - Prior Years	0	0	0	0	0	0	0	0	0	(273,465)	(273,465)	0	0
[-] Accrued state income tax	569,989	569,989	569,989	569,989	569,989	874,668	1,208,650	1,177,193	1,523,346	1,557,147	977,893	1,323,494	1,323,494
Accrued SIT - Current Year	(469,655)	(469,655)	(469,655)	(469,655)	(469,655)	(164,976)	(130,994)	(162,451)	183,702	217,503	268,140	451,900	451,900
Accrued SIT - Prior Years	1,039,643	1,039,643	1,039,643	1,039,643	1,039,643	1,039,643	1,339,643	1,339,643	1,339,643	1,339,643	709,752	871,593	871,593
[-] Other accrued taxes	(4,655,769)	(1,819,566)	(2,182,626)	(2,546,740)	(2,903,538)	(2,882,170)	(3,150,840)	(3,561,637)	(3,926,844)	(4,254,062)	(3,980,696)	(4,345,349)	(4,345,349)
Accrued Tax - FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - FICA	(58,495)	(30,292)	(37,168)	(44,413)	(50,730)	(60,167)	(30,323)	(36,321)	(45,758)	(52,380)	(57,635)	(44,948)	(44,948)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Payroll Tax Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Property Tax	(3,904,817)	(1,048,269)	(1,350,627)	(1,652,984)	(1,955,341)	(1,868,009)	(2,168,538)	(2,469,067)	(2,769,596)	(3,036,521)	(3,336,160)	(3,603,290)	(3,603,290)
Accrued Tax - Use Tax	(8,014)	(3,561)	(4,387)	(5,899)	(1,022)	(4,549)	(2,535)	(804)	(3,046)	(3,717)	(3,901)	(2,178)	(2,178)
Accrued Tax - Franchise Tax - Income Tax	(684,444)	(737,444)	(790,444)	(843,444)	(896,444)	(949,444)	(949,444)	(1,055,444)	(1,108,444)	(1,161,444)	(583,000)	(694,933)	(694,933)
[-] Interest accrued	(1,230,094)	(1,535,043)	(637,297)	(875,013)	(1,191,462)	(954,661)	(1,271,111)	(1,587,560)	(701,313)	(944,013)	(1,184,945)	(948,145)	(948,145)
Interest Accrued - LTD	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(186,200)	(223,440)	(37,240)	(74,480)	(111,720)	(148,960)	(148,960)
Interest Accrued - LTD Interco	(1,043,894)	(1,311,603)	(600,057)	(800,533)	(1,079,742)	(805,701)	(1,084,911)	(1,364,120)	(664,073)	(869,533)	(1,073,225)	(799,185)	(799,185)
[-] Other current liabilities	(2,561,915)	(2,012,084)	(2,214,349)	(2,375,617)	(2,201,556)	(2,509,654)	(2,655,278)	(2,286,351)	(2,428,058)	(2,741,498)	(2,549,084)	(2,992,239)	(2,992,239)
Accrued Vacation Pay	(203,696)	(203,696)	(140,556)	(245,695)	(245,695)	(151,587)	(258,543)	(258,543)	(170,342)	(277,527)	(277,527)	(129,989)	(129,989)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(150,651)	(140,771)	(137,725)	(137,702)	(147,751)	(143,114)	(188,395)	(170,035)	(156,381)	(156,559)	(134,126)	(147,017)	(147,017)
Accrued Legal	(27,640)	(162,444)	(62,215)	(51,463)	(50,650)	(20,176)	(60,588)	(66,201)	(66,952)	(48,687)	(56,170)	(51,003)	(51,003)
Accrued Wages	(136,765)	(138,257)	(191,426)	(250,232)	(298,717)	(383,559)	(144,458)	(181,339)	(237,669)	(292,705)	(313,075)	(114,999)	(114,999)
Accrued Wages - Net Adjustments Clearing	(14,788)	(3,150)	(3,150)	(4,200)	(2,550)	(3,600)	(4,650)	(4,800)	(5,850)	(6,900)	(6,950)	(8,000)	(8,000)
Accrued Insurance	(368)	(2,310)	(17,028)	(32,569)	(42,373)	(56,903)	(11,895)	(21,275)	(36,440)	(52,087)	(59,833)	(14,397)	(14,397)
Accrued Insurance Retro Adjustment	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	17,580	69,166	69,166
Accrued Insurance Unfunded													0
Accrued Waste Disposal	(26,388)	(33,388)	(42,456)	(26,388)	(26,388)	(32,691)	(26,388)	(26,388)	(33,649)	(26,388)	(26,388)	(47,884)	(47,884)
Accrued Retiree Medical	(33,141)	(6,068)	(7,350)	(9,887)	(12,323)	(15,300)	(17,951)	(20,386)	(23,400)	(25,943)	(28,410)	(32,400)	(32,400)
Accrued DCP - Contribution	(18,266)	(17,967)	(20,841)	(11,271)	(12,604)	(15,246)	(19,139)	(20,578)	(10,346)	(13,072)	(13,811)	(17,721)	(17,721)
Accrued Health Savings Account	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Bank Fees	(12,826)	(11,924)	(12,822)	(19,503)	(19,644)	(18,927)	(22,032)	(21,530)	(18,402)	(15,443)	(17,347)	(18,714)	(18,714)
Accrued Severance	0	0	0	0	0	0	0	0	0	0	0	0	0
Refund Rates Under Bond	0	0	0	0	0	0	0	0	0	0	0	(141,268)	(141,268)
Accrued Employer 401k Match	(13,050)	(13,144)	(14,415)	(7,892)	(8,922)	(10,761)	(13,488)	(14,500)	(7,486)	(9,393)	(9,774)	(12,331)	(12,331)
Accrued Incentive Plan Cash	(409,987)	(70,779)	(110,842)	(147,789)	(184,736)	(221,684)	(258,631)	(295,578)	(363,062)	(403,403)	(443,743)	(470,816)	(470,816)
Miscellaneous Deposits Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Paving	(9,332)	(16,569)	(31,747)	(15,172)	(15,172)	(13,662)	(13,662)	(13,662)	0	0	0	0	0
Accrued Audit Fees	0	0	(6,786)	0	0	0	0	0	0	0	0	0	0
Unclaimed Customer Credits	(1,240)	(1,250)	(1,262)	(1,271)	(1,273)	(1,277)	(1,284)	(1,291)	(1,299)	(1,307)	(1,314)	(1,325)	(1,325)
Unclaimed A/P Checks	(13,360)	(13,360)	(13,360)	(13,360)	(13,360)	(13,360)	(13,360)	(13,360)	(13,360)	(13,340)	(13,340)	(13,340)	(13,340)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	(160)	0	0	0	0

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	(18,673)	(21,775)	(19,077)	0	0	0	(21,045)	(20,421)	0	0	0	(20,307)	(20,307)
WH PR - Garnishments	0	0	0	(275)	(275)	(275)	(275)	0	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - ESPP	(9,215)	(11,524)	(3,250)	(6,535)	(9,803)	(3,280)	(8,205)	(11,483)	(3,817)	(5,977)	(8,749)	(6,602)	(6,602)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Lease Current Liability	(2,036)	(2,016)	(1,996)	(1,976)	(1,956)	(1,935)	(1,915)	(1,895)	(1,778)	(1,781)	(1,785)	(894)	(894)
GRIR - Stock E (Materials)	(67,230)	(28,297)	(106,747)	(49,429)	(80,622)	(58,988)	(24,794)	(71,257)	(67,067)	(82,398)	(75,676)	(99,329)	(99,329)
GRIR - Stock C (Chemicals)	(39,312)	(66,030)	(76,236)	(95,760)	(64,963)	(39,809)	(80,795)	(76,849)	(40,472)	(36,534)	(55,160)	(41,243)	(41,243)
GRIR - Non-inventory	(166,976)	(176,034)	(158,124)	(64,127)	(74,373)	(213,071)	(303,459)	(102,557)	(103,395)	(122,916)	(153,303)	(575,374)	(575,374)
GRIR - Freight	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(62)	(124)	(186)	(247)	(307)	(367)	126	66	7	(52)	(111)	(170)	(170)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	22,844,241	23,196,189	23,471,112	23,769,541	24,106,641	24,386,169	24,661,053	25,006,801	25,288,067	25,559,402	25,869,193	26,126,489	26,126,489
CFO Sales Tax - from CIS	(23,196,849)	(23,471,709)	(23,770,152)	(24,107,882)	(24,386,835)	(24,662,715)	(24,951,021)	(25,245,353)	(25,534,671)	(25,861,446)	(26,127,067)	(26,386,188)	(26,386,188)
CFO Gross Receipts Tax													0
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue - Current Portion	(477,238)	(238,619)	0	(475,263)	(237,631)	0	(473,093)	(236,547)	(372)	(475,339)	(222,917)	0	0
Other Current Liabilities - Non-Tax Sensitive	0	0	(366,441)	0	0	(416,144)	0	0	(448,061)	0	0	(458,864)	(458,864)
Advances for Construction - Current	(374,488)	(374,488)	(386,692)	(386,692)	(386,692)	(414,811)	(414,811)	(414,811)	(389,282)	(389,282)	(389,282)	(377,719)	(377,719)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(51,722,434)	(51,692,191)	(61,609,130)	(50,178,206)	(49,172,159)	(55,798,416)	(47,909,511)	(47,604,854)	(53,466,433)	(45,086,857)	(44,964,471)	(58,019,586)	(58,019,586)
[-] Customer Advances for construction	(3,794,250)	(3,814,626)	(4,027,962)	(4,014,434)	(3,925,039)	(3,804,621)	(3,780,597)	(3,864,787)	(3,903,807)	(3,962,952)	(4,260,825)	(5,593,180)	(5,593,180)
Advances for Construction - NT Mains	(217,383)	(217,383)	0	0	0	0	(2,591)	(2,591)	(40,014)	(40,014)	(40,014)	(40,014)	(40,014)
Advances for Construction - NT Extension Deposits	(2,486,034)	(2,437,449)	(2,398,726)	(2,318,038)	(2,262,627)	(2,170,567)	(2,129,944)	(2,129,944)	(2,020,207)	(2,020,207)	(2,020,207)	(2,025,177)	(2,025,177)
Advances for Construction - NT Hydrants	(27,814)	(27,814)	(27,814)	(27,814)	(26,805)	(21,395)	(21,395)	(21,395)	(20,978)	(20,978)	(20,978)	(20,978)	(20,978)
Advances for Construction - NT WIP	0	0	15,182	0	0	0	0	0	0	(1,431)	0	0	0
Advances for Construction - Tax Mains	(555,742)	(517,601)	(513,988)	(719,582)	(857,171)	(857,171)	(917,180)	(887,387)	(866,119)	(899,154)	(963,042)	(955,629)	(955,629)
Advances for Construction - Tax Extension Deposits	(89,171)	(89,171)	(89,171)	(89,427)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)	(81,250)
Advances for Construction - Tax Services	(71,276)	(71,276)	(71,276)	(71,276)	(71,276)	(69,247)	(65,590)	(62,180)	(62,180)	(62,180)	(62,180)	(55,481)	(55,481)
Advances for Construction - Tax Hydrants	(11,047)	(6,319)	(6,169)	(5,787)	(6,486)	(6,486)	(9,576)	(8,551)	(5,672)	(12,447)	(12,447)	(12,447)	(12,447)
Advances for Construction - Tax WIP	(246,707)	(358,537)	(862,892)	(701,098)	(399,725)	(406,925)	(298,391)	(430,433)	(524,862)	(502,956)	(674,485)	(2,011,830)	(2,011,830)
Advances for Construction - Tax SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	(457,411)	(457,411)	(453,797)	(461,363)	(598,952)	(598,952)	(658,960)	(645,808)	(661,963)	(694,998)	(758,885)	(751,473)	(751,473)
Advances for Construction - Tax Hydrants - FIT	(6,155)	(6,155)	(6,004)	(6,741)	(7,439)	(7,439)	(10,530)	(10,059)	(9,845)	(16,620)	(16,620)	(16,620)	(16,620)
Advances for Construction - Reclassed to Current	374,488	374,488	386,692	386,692	386,692	414,811	414,811	414,811	389,282	389,282	389,282	377,719	377,719
[-] Deferred income taxes	(30,657,133)	(30,834,183)	(31,061,417)	(31,256,161)	(31,471,830)	(31,793,186)	(32,233,792)	(32,633,228)	(32,842,618)	(32,914,397)	(33,229,436)	(33,538,981)	(33,538,981)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(23,967,461)	(24,111,383)	(24,275,840)	(24,425,975)	(24,573,497)	(24,807,129)	(25,123,537)	(25,469,410)	(25,630,306)	(25,621,160)	(25,855,273)	(26,146,936)	(26,146,936)
Deferred FIT Liability – Property	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(23,949,793)	(24,093,715)	(24,258,172)	(24,408,307)	(24,555,829)	(24,789,461)	(25,105,869)	(25,451,742)	(25,612,638)	(25,603,492)	(25,837,605)	(26,129,268)	(26,129,268)
[-] State Deferred income taxes long-term	(6,689,672)	(6,722,800)	(6,785,577)	(6,830,186)	(6,898,333)	(6,986,057)	(7,110,255)	(7,163,818)	(7,212,312)	(7,293,237)	(7,374,163)	(7,392,045)	(7,392,045)
Deferred SIT Liability – Non Property	(6,689,672)	(6,722,800)	(6,785,577)	(6,830,186)	(6,898,333)	(6,986,057)	(7,110,255)	(7,163,818)	(7,212,312)	(7,293,237)	(7,374,163)	(7,392,045)	(7,392,045)
[-] Deferred investment tax credits	(193,693)	(187,539)	(181,384)	(175,230)	(169,075)	(162,921)	(156,766)	(150,611)	(144,457)	(138,302)	(132,148)	(125,993)	(125,993)
Unamortized ITC - 3%	(534)	(486)	(437)	(389)	(340)	(292)	(243)	(194)	(146)	(97)	(49)	(0)	(0)
Unamortized ITC - 4%	(30,815)	(30,418)	(30,021)	(29,624)	(29,227)	(28,830)	(28,433)	(28,036)	(27,639)	(27,242)	(26,845)	(26,448)	(26,448)

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Unamortized ITC - 10%	(162,344)	(156,635)	(150,926)	(145,217)	(139,508)	(133,799)	(128,090)	(122,381)	(116,672)	(110,963)	(105,254)	(99,545)	(99,545)
[-] Regulatory liabilities	(18,021,732)	(17,992,114)	(27,520,750)	(15,984,690)	(15,060,659)	(21,531,730)	(13,302,001)	(12,681,691)	(18,388,116)	(9,957,161)	(9,390,140)	(19,517,325)	(19,517,325)
[-] Reg liability - cost of removal	9,668,297	9,614,605	0	11,445,739	12,253,780	0	12,557,540	12,614,129	1,598,828	14,329,787	14,330,363	0	0
Reg Liab - Cost of Removal	8,668,104	8,663,875	0	8,680,995	9,198,467	0	9,449,151	9,737,961	0	13,075,221	13,143,330	0	0
Reg Liab - Cost of Removal RWIP	1,000,193	950,730	0	2,764,744	3,055,313	0	3,108,389	2,876,169	1,598,828	1,254,566	1,187,033	0	0
[-] Other regulatory liabilities	(27,690,029)	(27,606,719)	(27,520,750)	(27,430,429)	(27,314,438)	(21,531,730)	(25,859,541)	(25,295,820)	(19,986,943)	(24,286,949)	(23,720,503)	(19,517,325)	(19,517,325)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,174,764)	(22,705,862)	(22,236,960)	(21,768,058)	(21,299,156)	(20,830,254)	(19,500,212)	(19,500,212)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(292,130)	(290,908)	(289,686)	(288,464)	(287,242)	(286,020)	(284,798)	(283,576)	(282,354)	(281,132)	(279,910)	(231,663)	(231,663)
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	343,274	341,837	340,400	338,963	337,526	336,089	334,652	333,215	331,778	330,341	328,904	272,212	272,212
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	159,703	159,016	158,329	157,642	156,955	156,268	155,581	154,894	154,207	153,519	152,832	126,472	126,472
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(110)	(100)	(90)	(80)	(70)	(60)	(50)	(40)	(30)	(20)	(10)	(0)	(0)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(19,677)	(19,423)	(19,169)	(18,915)	(18,661)	(18,407)	(18,153)	(17,899)	(17,645)	(17,391)	(17,137)	(9,357)	(9,357)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(93,746)	(90,445)	(87,144)	(83,843)	(80,542)	(77,241)	(73,940)	(70,639)	(67,338)	(64,037)	(60,736)	(35,221)	(35,221)
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	0	0	0	4,906,046	0	0	4,885,172	0	0	4,025,678	4,025,678
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(2,816,375)	(2,725,524)	(2,634,673)	(2,543,823)	(2,452,972)	(2,362,121)	(2,271,270)	(2,180,419)	(2,089,569)	(1,998,718)	(1,907,867)	(1,817,016)	(1,817,016)
Reg Liab - Refund to Customers	(142,110)	(142,110)	(142,110)	(142,110)	(110,530)	(94,740)	(78,950)	(63,160)	(47,370)	(31,580)	(15,790)	(305,668)	(305,668)
Reg Liab - Pension Tracker	(862,515)	(862,515)	(862,515)	(862,515)	(862,515)	(862,515)	(862,515)	(862,515)	(996,561)	(1,011,455)	(1,026,349)	(1,041,243)	(1,041,243)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Pandemic Costs	0	0	0	0	0	0	(65,935)	(80,148)	(89,176)	(121,398)	(127,425)	(135,508)	(135,508)
Reg Liab - Jasper Highlands Post Closing Payments	0	0	0	0	0	0	0	0	0	0	0	(865,800)	(865,800)
Reg Liab - Other	(322,677)	(332,881)	(340,425)	(343,618)	(352,721)	(54,265)	11,700	11,428	0	54,077	63,238	0	0
[-] Accrued pension expense	624,027	720,812	707,987	695,162	814,547	799,946	786,825	867,494	854,373	841,252	921,921	908,800	908,800
Accrued Pension Expense	624,027	720,812	707,987	695,162	814,547	799,946	786,825	867,494	854,373	841,252	921,921	908,800	908,800
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	510,522	593,427	676,332	759,237	842,142	915,435	996,738	1,078,041	1,159,344	1,240,647	1,321,950	0	0
Accrued OPEB	602,824	689,274	775,724	862,174	948,624	1,025,462	1,110,310	1,195,158	1,280,006	1,364,854	1,449,702	0	0
Accrued OPEB Medicare Subsidy	(92,302)	(95,847)	(99,392)	(102,937)	(106,482)	(110,027)	(113,572)	(117,117)	(120,662)	(124,207)	(127,752)	0	0
[-] Operating lease long-term liabilities	(7,471)	(7,323)	(7,175)	(7,027)	(6,878)	(6,729)	(6,580)	(6,431)	(6,281)	(6,131)	(5,981)	(2,915)	(2,915)
Operating Lease Long-Term Liability	(7,471)	(7,323)	(7,175)	(7,027)	(6,878)	(6,729)	(6,580)	(6,431)	(6,281)	(6,131)	(5,981)	(2,915)	(2,915)
[-] Other Deferred Credits	(182,704)	(170,645)	(194,761)	(195,064)	(195,367)	(214,609)	(213,338)	(213,641)	(194,871)	(189,812)	(189,812)	(149,992)	(149,992)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(168,382)	(168,382)	(191,389)	(191,389)	(191,389)	(209,665)	(209,665)	(209,665)	(189,812)	(189,812)	(189,812)	(149,992)	(149,992)
FIN 48 Reserve - Federal	6,537	6,537	11,930	11,930	11,930	13,231	13,231	13,231	14,591	14,591	14,591	15,544	15,544
FIN 48 Reserve - State	(174,919)	(174,919)	(203,319)	(203,319)	(203,319)	(222,896)	(222,896)	(222,896)	(204,403)	(204,403)	(204,403)	(165,536)	(165,536)
[-] Other long-term liabilities	(14,322)	(2,262)	(3,372)	(3,675)	(3,978)	(4,944)	(3,673)	(3,976)	(5,059)	0	0	0	0
Accrued Defined Contribution SERP	(1,870)	(2,166)	(2,485)	(2,788)	(3,091)	(3,395)	(2,123)	(2,426)	(2,730)	0	0	0	0
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	(136)	(97)	(887)	(887)	(887)	(1,550)	(1,550)	(1,550)	(2,330)	0	0	0	0
Non-Qualified Savings & Def Compensation	(12,316)	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Long Term Liability - Other													0
[-] Contributions in aid of construction	(17,890,514)	(17,873,662)	(17,872,495)	(17,811,025)	(17,831,707)	(17,864,949)	(17,882,625)	(17,869,150)	(17,940,787)	(17,919,784)	(17,912,831)	(18,009,342)	(18,009,342)
CIAC-Non Taxable - Mains	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)	(5,926,236)
CIAC-Non Taxable - Ext Dep	(7,758,918)	(7,757,076)	(7,754,313)	(7,712,526)	(7,751,484)	(7,801,691)	(7,842,314)	(7,842,314)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)	(7,924,695)
CIAC-Non Taxable - Services	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,312,214)	(1,312,214)	(1,292,641)	(1,292,641)	(1,292,641)	(1,295,633)	(1,295,633)	(1,295,633)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)	(1,292,804)
CIAC-Non Taxable - Other	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)
CIAC-Non Taxable - WIP	0	0	3,455	0	0	0	0	0	0	0	0	0	0
CIAC-Taxable - Mains	(2,193,929)	(2,193,410)	(2,193,503)	(2,194,613)	(2,205,318)	(2,234,544)	(2,237,649)	(2,237,649)	(2,237,540)	(2,241,608)	(2,247,720)	(2,247,720)	(2,247,720)
CIAC-Taxable - Extension Deposits	(8,525)	(8,525)	(8,525)	(11,288)	(14,117)	(14,117)	(14,117)	(14,117)	(17,608)	(17,608)	(17,608)	(17,608)	(17,608)
CIAC-Taxable - Services	(2,270,542)	(2,270,542)	(2,270,542)	(2,270,542)	(2,270,542)	(2,272,570)	(2,278,230)	(2,278,230)	(2,278,230)	(2,278,230)	(2,278,230)	(2,284,929)	(2,284,929)
CIAC-Taxable - Meters	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)
CIAC-Taxable - Hydrants	(254,533)	(254,469)	(261,978)	(273,625)	(277,394)	(279,489)	(279,689)	(279,689)	(285,735)	(286,401)	(286,401)	(286,401)	(286,401)
CIAC-Taxable - WIP	(159,822)	(171,632)	(212,287)	(197,994)	(174,138)	(119,245)	(110,433)	(123,418)	(124,294)	(120,389)	(127,789)	(244,191)	(244,191)
CIAC-Taxable - Mains FIT	(292,093)	(292,093)	(292,185)	(294,000)	(304,706)	(330,546)	(333,651)	(333,651)	(336,109)	(340,176)	(346,289)	(346,289)	(346,289)
CIAC-Taxable - Services FIT	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)	(97)

Tennessee American Water Company
2020 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CIAC-Taxable - Hydrants FIT	(29,025)	(29,025)	(31,534)	(31,572)	(35,341)	(37,366)	(37,567)	(37,567)	(40,783)	(41,450)	(41,450)	(41,450)	(41,450)
Accum Amort CIAC - Other	5,031,135	5,051,478	5,071,819	5,092,120	5,112,377	5,132,675	5,153,031	5,173,429	5,194,192	5,214,673	5,235,154	5,255,636	5,255,636
Accum Amort CIAC - Tax	960,021	965,917	971,811	977,725	983,667	989,649	995,699	1,001,760	1,007,457	1,013,542	1,019,639	1,025,748	1,025,748
Result	**688,214**	**1,032,173**	**82,870**	**558,175**	**1,311,263**	**1,558,097**	**2,556,471**	**3,531,193**	**2,319,746**	**2,831,912**	**3,155,772**	**1,496,334**	**1,496,334**

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$539,295	$1,090,152	$410,268	$1,162,207	$2,127,520	$2,049,950	$3,144,409	$4,307,359	$3,493,520	$4,656,132	$5,377,924	$3,220,076	$3,220,076
[-] BALANCE SHEET	539,295	1,090,152	410,268	1,162,207	2,127,520	2,049,950	3,144,409	4,307,359	3,493,520	4,656,132	5,377,924	3,220,076	3,220,076
[-] ASSETS	254,797,376	256,331,059	262,435,799	259,589,749	260,611,376	266,989,665	265,023,305	266,297,436	272,091,629	269,275,991	271,973,309	279,337,116	279,337,116
[-] Total Property Plant & Equipment	240,478,142	241,459,562	244,326,477	244,909,745	246,095,808	248,115,973	249,512,034	250,914,919	252,349,038	254,109,069	255,331,006	256,247,573	256,247,573
[-] Utility property, net	240,478,142	241,459,562	244,326,477	244,909,745	246,095,808	248,115,973	249,512,034	250,914,919	252,349,038	254,109,069	255,331,006	256,247,573	256,247,573
[-] Utility plant in service	323,385,404	325,001,157	327,762,703	330,250,564	331,704,028	331,906,532	337,289,140	338,715,127	340,638,230	342,786,124	343,971,154	354,113,607	354,113,607
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474
UPIS - Land & Land Rights - Admin & General	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022
UPIS - Struct & Imp - Source of Supply	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537
UPIS - Struct & Imp - Pumping	6,792,101	6,792,101	6,792,101	6,792,101	6,792,101	6,792,101	6,792,101	6,792,065	6,792,065	6,792,065	6,795,692	6,795,692	6,795,692
UPIS - Struct & Imp - Water Treatment	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731	18,513,731
UPIS - Struct & Imp - Transmission & Distribution	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218	1,676,218
UPIS - Struct & Imp - Admin & General	2,520,883	2,520,883	3,830,047	3,830,047	3,830,047	3,873,403	3,873,403	3,873,403	3,873,403	3,873,403	3,873,403	3,889,342	3,889,342
UPIS - Lake & River & Other	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639	593,639
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196
UPIS - Pumping Equipment - Electric	4,775,729	4,775,729	4,803,479	4,803,244	4,803,244	4,885,940	4,885,868	4,885,868	4,919,524	4,940,263	4,945,529	4,945,193	4,945,193
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	340,428	340,428	340,428	340,428	340,428	340,428	340,428	344,920	343,768	353,564	352,992	363,251	363,251
UPIS - Pumping Equipment - Source of Supply	2,511,276	2,515,940	2,578,388	2,578,388	2,598,003	2,598,003	2,598,003	2,598,003	2,605,592	2,605,592	2,622,912	2,622,912	2,622,912
UPIS - Water Treatment Equipment	27,043,451	27,043,451	27,043,451	27,043,451	27,043,451	27,048,734	27,048,734	27,048,734	27,048,734	27,048,734	27,042,838	27,042,838	27,042,838
UPIS - Distribution Reservoirs & Standpipes	13,172,252	13,172,252	13,172,252	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883	13,168,883
UPIS - Transmission & Distribution Mains	133,424,292	133,426,812	138,337,088	138,334,032	138,769,436	138,722,646	139,299,231	139,314,410	139,372,417	139,374,759	140,417,209	140,480,396	140,480,396
UPIS - Services	30,366,636	30,450,229	30,555,331	30,649,122	30,883,226	30,956,105	31,052,874	31,049,646	31,058,167	31,063,776	31,184,843	31,398,646	31,398,646
UPIS - Meters	10,047,671	10,258,720	10,258,720	12,681,088	12,758,775	12,789,328	13,422,620	13,398,028	13,134,755	13,946,341	13,976,856	14,192,262	14,192,262
UPIS - Meter Installations	18,582,633	18,688,860	18,688,860	18,828,492	19,121,798	19,140,232	19,215,654	19,217,631	19,220,334	19,221,110	19,215,553	19,396,398	19,396,398
UPIS - Hydrants	9,816,964	9,829,665	10,004,055	10,106,878	10,109,211	10,142,958	10,246,250	10,241,071	10,327,365	10,408,211	10,404,648	10,520,571	10,520,571
UPIS - Other P/E - Intangible	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153
UPIS - Other P/E - Source of Supply	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
UPIS - Office Furniture & Equipment	12,334,291	12,334,291	12,313,134	12,313,134	12,318,746	12,318,746	12,324,463	12,324,533	12,324,514	12,324,395	12,324,913	12,177,072	12,177,072
UPIS - Transportation Equipment	5,259,489	5,259,489	5,437,990	5,437,990	5,437,990	5,437,990	5,437,990	5,517,723	5,695,386	5,695,386	5,695,386	5,690,885	5,690,885
UPIS - Stores Equipment	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072
UPIS - Tools-Shop-Garage Equipment	1,522,264	1,522,264	1,530,429	1,536,845	1,536,845	781,557	781,539	781,539	733,574	739,573	739,573	739,573	739,573
UPIS - Laboratory Equipment	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134
UPIS - Power Operated Equipment	279,679	279,679	288,971	288,867	288,867	288,867	288,867	288,867	288,867	288,867	288,867	288,867	288,867
UPIS - Communication Equipment	1,784,751	1,784,751	1,793,837	1,799,149	1,799,149	1,798,801	1,798,801	1,798,801	1,798,801	1,798,801	1,842,769	1,856,273	1,856,273
UPIS - Misc Equipment	1,099,983	1,099,983	1,113,871	1,113,871	1,117,919	1,045,883	1,045,883	1,045,883	1,045,883	1,045,883	1,043,839	1,041,932	1,041,932
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Land & Land Rights - Adm & Gen	1,726,119	1,743,011	1,767,507	1,748,828	1,748,906	1,737,100	1,737,100	1,737,100	2,636,898	2,636,898	2,638,709	2,636,859	2,636,859
CCNC Struct & Imp - Source of Supply	63,208	63,208	63,208	63,208	63,208	63,208	63,208	63,208	63,208	70,192	80,232	85,794	85,794
CCNC Struct & Imp - Pumping	195,738	195,738	195,738	195,738	195,738	195,738	195,738	199,365	199,365	199,365	195,738	571,192	571,192
CCNC Struct & Imp - Water Treatment	71,954	72,010	72,010	72,960	72,993	72,993	73,026	73,059	73,059	73,059	73,059	4,115,349	4,115,349
CCNC Struct & Imp - Transmission & Distribution	176,246	173,030	183,776	182,683	182,683	182,683	182,683	182,683	182,683	182,683	182,683	182,683	182,683
CCNC Struct & Imp - Admin & General	1,397,308	1,643,018	414,232	438,717	478,715	488,509	541,720	579,220	705,230	746,478	756,607	759,704	759,704
CCNC Lake - River & Other													0
CCNC Supply Mains	0	0	0	0	0	0	0	0	0	1,392,550	1,380,718	1,404,598	1,404,598
CCNC Power Generation Equipment	0	0	0	0	0	19,139	19,139	19,139	19,139	0	0	31,722	31,722
CCNC Pumping Equipment - Electric	27,751	35,575	114,770	116,543	116,352	38,726	42,854	42,854	9,198	5,698	0	43,360	43,360
CCNC Pumping Equipment - Other	0	0	0	0	0	26,744	31,236	26,744	26,744	16,949	14,311	13,899	13,899
CCNC Pumping Equipment - Source of Supply	69,201	93,402	30,657	30,591	11,037	11,037	11,408	11,408	3,820	3,820	3,449	3,449	3,449
CCNC - Water Treatment Equipment - Non-Media	64,030	64,030	64,030	477,627	481,782	884,501	883,619	883,619	883,619	883,619	886,656	2,681,417	2,681,417
CCNC - Distribution Reservoirs & Standpipes	1,508,920	1,531,797	1,532,628	1,353,160	1,353,160	1,353,160	1,353,160	1,353,160	1,353,160	1,353,160	1,353,160	2,209,798	2,209,798

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC - Transmssn & Distr Mains Not Classified	8,382,938	8,460,000	4,420,133	5,158,422	5,260,376	5,435,281	9,375,290	10,224,284	10,300,939	10,563,381	10,461,670	11,549,830	11,549,830
CCNC Services	595,236	549,553	442,690	599,688	474,362	448,908	424,569	511,474	545,158	622,049	514,613	421,807	421,807
CCNC Meters	179,630	1,123,938	2,283,673	257,376	322,910	521,199	492,339	746,308	1,717,131	990,603	1,119,778	1,026,057	1,026,057
CCNC Meter Installations	438,625	199,462	227,396	812,654	636,430	669,087	655,491	766,682	809,564	891,807	941,571	849,490	849,490
CCNC Hydrants	438,933	441,692	348,792	330,163	423,132	463,108	371,650	453,310	365,887	406,141	435,054	402,581	402,581
CCNC Other P/E Intangible	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797
CCNC Other P/E - Source of Supply	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174
CCNC Office Furniture & Equipment	1,410,339	1,411,531	1,866,666	1,886,099	2,164,575	2,165,254	2,199,984	2,205,112	2,212,193	2,212,808	2,117,275	3,271,428	3,271,428
CCNC Transportation Equipment Not Classified	831,027	961,915	697,717	732,611	853,520	853,520	853,520	773,786	596,123	596,123	596,123	756,395	756,395
CCNC Stores Equipment													0
CCNC Tools-Shop-Garage Equipment	22,291	22,291	14,126	14,126	16,719	16,719	30,503	36,107	36,107	102,163	102,163	150,737	150,737
CCNC Laboratory Equipment													0
CCNC Power Operated Equipment	0	9,292	0	0	0	0	0	0	0	0	0	92,762	92,762
CCNC Communication Equipment	66,265	66,265	109,532	102,043	102,043	102,043	102,043	102,043	112,522	112,523	68,555	74,900	74,900
CCNC Misc Equipment	30,670	30,670	16,783	17,110	13,062	13,062	13,062	20,244	20,244	20,244	98,119	136,781	136,781
CCNC Other Tangible Property	0	0	0	0	0	0	0	0	0	0	0	15,821	15,821
[-] Construction work in progress	12,964,163	13,016,075	13,721,459	12,485,692	12,935,242	14,439,058	11,455,504	12,120,384	11,978,571	12,315,732	13,066,414	4,461,363	4,461,363
CWIP	12,898,968	12,986,037	13,760,879	12,485,465	12,917,926	14,334,030	11,349,415	12,015,464	11,895,696	12,230,141	12,924,831	4,465,697	4,465,697
CWIP - Workbasket Accrual	0	0	0	0	0	0	0	0	0	0	(4,335)	0	0
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	60,906	20,732	(45,092)	(5,445)	11,644	99,356	100,125	99,120	77,075	79,792	140,117	0	0
CWIP - Eng Clearing Eng Overhead	4,289	9,306	5,672	5,672	5,672	5,672	5,964	5,800	5,800	5,800	5,800	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Suspended CWIP Reserve	0	0	0	0	0	0	0	0	0	0	0	(4,335)	(4,335)
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(95,871,425)	(96,557,670)	(97,157,685)	(97,826,511)	(98,543,462)	(98,229,617)	(99,232,610)	(99,920,592)	(100,267,762)	(100,992,788)	(101,706,561)	(102,327,397)	(102,327,397)
Accum Depreciation - Utility Plant in Service	(134,783,007)	(135,469,160)	(136,164,359)	(136,867,493)	(137,579,587)	(138,295,334)	(139,011,743)	(139,736,270)	(140,463,514)	(141,195,129)	(141,930,413)	(142,544,019)	(142,544,019)
Accum Depreciation - Salvage/Scrap	(4,462,559)	(4,462,559)	(4,462,559)	(4,488,507)	(4,494,291)	(4,494,798)	(4,511,233)	(4,511,233)	(4,511,233)	(4,511,853)	(4,511,853)	(4,528,653)	(4,528,653)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	43,426,427	43,426,427	43,521,702	43,582,050	43,583,070	44,613,261	44,343,203	44,379,841	44,760,006	44,767,308	44,788,911	44,798,573	44,798,573
Accum Depreciation - Reg Asset	(30,711)	(30,803)	(30,895)	(30,987)	(31,079)	(31,171)	(31,264)	(31,356)	(31,448)	(31,540)	(31,632)	(31,724)	(31,724)
Accum Amortization - Utility Plant in Service	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)	(11,714)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Non-Utility Property, net	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Non-utility Property	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Capital Lease 4yr	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Other Hardware	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Utility Property - Accum Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Current Assets	7,506,334	8,071,875	8,281,938	7,925,950	7,729,477	8,858,130	8,710,912	8,603,226	9,210,973	8,397,070	9,893,593	12,094,438	12,094,438
[-] Cash and cash equivalents	(233,337)	(30,941)	(36,912)	160,636	(276,133)	(14,730)	(43,227)	(170,120)	50,602	(119,703)	(163,119)	(133,120)	(133,120)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	167	0	47	1,242	845	24	4,309	237	2,889	411	635	0	0
BNYM TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	55	38	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(444,182)	(185,807)	(227,486)	(178,113)	(397,261)	(242,589)	(301,363)	(322,490)	(134,533)	(225,066)	(194,307)	(297,601)	(297,601)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	0	0	0	0	0	0	0	(150)	(150)	(150)	(150)	(150)	(150)
PNC AWCC-Payroll - Outbound Check	0	0	0	0	0	380	380	380	530	530	530	530	530
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(161,611)	(146,256)	(146,157)	(148,393)	(151,399)	(147,868)	(145,710)	(160,834)	(157,519)	(153,784)	(159,153)	(172,426)	(172,426)
US Bank TN - Main	180,264	113,177	148,920	260,100	90,166	176,293	298,198	204,577	185,974	172,961	125,309	220,111	220,111
US Bank TN - Customer Direct Debit	(63)	0	(53)	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	(5,286)	0	0	0	0	0	0
US Bank TN - Customer Lockbox	0	0	126	0	142	0	0	160	0	0	0	0	0
US Bank TN - Credit Card and E-Checks	77,000	74,472	71,319	115,807	70,731	82,498	83,770	87,180	119,573	66,288	47,529	112,469	112,469
US Bank TN - Firstech Collections	0	0	0	345	80	143	444	433	643	261	0	175	175
US Bank TN - FiServ (aka CheckFree)	6,583	5,329	7,835	1,152	5,217	8,467	9,019	7,489	20,263	7,626	14,115	1,687	1,687
US Bank TN - Penn Credit	0	0	198	0	747	201	0	252	835	0	241	0	0
US Bank TN - E-Return - US Bank	139	65	(36)	0	170	0	149	(20)	0	0	45	111	111
US Bank TN -Credit Card & Echeck E-Returns	(492)	(450)	(154)	(33)	(382)	(279)	(150)	(401)	(390)	(1,367)	0	(129)	(129)
US Bank TN - Customer A/R Ck Conversion	(37)	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	59	144	139	140	214	67	80	80	0	139	118	105	105
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	(293,165)	(293,165)	(293,611)	(293,611)	(293,611)	(294,068)	(389,068)	(389,068)	(389,552)	(389,552)	0	0	0
Suntrust TN - Outbound Wire	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	0	0	0
Suntrust TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - NSF - Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	(449)	0	0	(3,792)	0	0	0	0	0	(31)	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	4,264,076	4,625,033	4,563,371	3,975,839	4,209,143	5,241,030	4,371,074	4,625,225	5,174,291	4,788,937	6,431,377	8,555,806	8,555,806
[-] Utility customer accounts receivable	3,972,859	4,217,784	4,224,278	3,660,773	3,903,279	4,746,278	4,103,789	4,374,966	4,792,390	4,368,209	4,041,720	3,909,080	3,909,080
A/R - Customer - CIS Reconciliation	3,972,353	4,217,560	3,898,114	3,661,773	3,903,279	4,388,782	4,105,327	4,374,966	4,455,936	4,368,209	4,041,613	3,523,507	3,523,507
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	325,820	0	0	357,474	0	0	337,025	0	0	385,508	385,508
A/R - Customer - Payment Clarification	10	(28)	345	(1,000)	0	0	(1,646)	0	(870)	0	0	(35)	(35)
A/R - Customer - Returns Clarification	496	252	0	0	0	22	107	0	300	0	107	100	100
[-] Receivable from affiliated companies	195,010	321,425	210,969	189,489	211,316	253,597	206,620	174,459	138,801	261,828	2,320,304	4,553,212	4,553,212
A/R Assoc Cos - Miscellaneous	148,266	142,638	142,638	142,638	142,638	142,638	142,638	142,638	0	0	0	(21,364)	(21,364)
A/R Assoc Cos - Reconciliation Account	27,473	26,062	26,027	1,945	23,008	999	20,609	58	52,038	181,532	355	4,535,896	4,535,896
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	16,259	149,714	37,945	44,193	44,957	109,265	42,678	31,068	85,365	78,899	2,318,552	36,686	36,686
A/R Assoc Cos - Dividend Equivalents	3,012	3,012	4,360	713	713	695	695	695	1,397	1,397	1,397	1,995	1,995
[-] Other receivables, net	645,632	619,608	673,359	631,781	593,634	767,521	583,116	609,101	774,683	712,927	608,980	607,537	607,537
Misc A/R - Reconciliation Account	498,405	492,238	506,053	543,096	501,577	670,668	497,435	519,987	659,387	629,533	522,088	517,342	517,342
Misc A/R - Manual	31,267	8,092	1,412	1,176	1,421	1,426	1,437	1,435	1,440	1,440	1,443	1,442	1,442
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Liability Insurance	0	0	43,234	0	0	14,471	0	0	34,986	0	0	0	0
Misc A/R - Medicare Subsidy	115,961	119,269	122,577	87,295	90,603	80,922	84,230	87,538	78,833	82,141	85,449	88,757	88,757
Misc A/R - Employees	0	10	84	214	33	33	14	141	37	(187)	0	(14)	(14)
Misc A/R - Employees Payroll	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0	11	11
[-] Allowance for uncollectible accounts	(549,425)	(533,784)	(545,236)	(506,204)	(499,086)	(526,365)	(522,451)	(533,301)	(531,583)	(554,027)	(539,627)	(514,023)	(514,023)
Allowance for Uncollectible Accounts	(542,538)	(526,897)	(534,404)	(495,372)	(488,254)	(509,702)	(505,789)	(516,639)	(509,090)	(538,016)	(523,616)	(498,083)	(498,083)

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(6,887)	(6,887)	(10,832)	(10,832)	(10,832)	(16,662)	(16,662)	(16,662)	(22,493)	(16,011)	(16,011)	(15,940)	(15,940)
[-] Unbilled revenues	2,081,337	1,981,552	2,163,175	2,211,463	2,392,992	2,389,420	2,678,308	2,532,873	2,570,992	2,265,598	2,244,834	2,185,364	2,185,364
Unbilled Utility Revenue	2,081,337	1,981,552	2,163,175	2,211,463	2,392,992	2,389,420	2,678,308	2,532,873	2,570,992	2,265,598	2,244,834	2,185,364	2,185,364
[-] Materials and supplies	882,154	874,820	908,948	854,108	769,601	753,618	783,604	833,733	802,498	882,099	903,398	894,617	894,617
Inventory - Plant Material	758,667	741,479	777,186	731,126	639,492	620,905	607,738	711,730	691,744	738,853	761,083	742,033	742,033
Inventory - Chemicals	118,473	132,253	123,748	121,032	128,287	130,533	134,833	119,799	108,096	136,710	136,530	148,904	148,904
Inventory - Other Materials & Supplies	5,013	1,088	8,015	1,950	1,821	2,179	41,033	2,204	2,657	6,535	5,785	3,680	3,680
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	512,104	621,411	683,356	723,905	633,875	488,792	921,153	781,515	612,591	580,140	477,104	591,770	591,770
Other Special Deposits	41,000	41,000	41,000	41,000	41,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Other Current Assets	0	0	0	0	0	0	0	0	0	0	0	100,009	100,009
Prepaid Taxes	84,318	67,730	51,142	34,553	17,965	1,376	346,761	330,172	271,480	241,315	211,151	180,986	180,986
Prepaid Insurance	143,903	247,886	172,098	232,170	182,306	122,405	182,523	122,734	62,729	123,443	63,352	7,685	7,685
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(17,668)	(35,337)	164,353	146,240	128,127	110,014	91,901	73,787	55,674	37,561	19,448	1,335	1,335
Prepaid Audit Fees	3,053	15,759	15,310	10,205	5,100	(6)	0	0	0	0	0	0	0
Prepaid Other	20,805	12,229	1,615	12,269	(2,136)	(14,751)	38,259	25,464	12,823	207	18,386	5,370	5,370
Prepaid Other - Global	236,693	272,143	237,838	247,468	261,513	253,754	245,710	213,357	193,885	161,613	148,767	280,385	280,385
Reg Asset-OCA non tax	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Regulatory and other long-term assets	6,812,899	6,799,623	9,827,384	6,754,054	6,786,091	10,015,561	6,800,359	6,779,291	10,531,617	6,769,852	6,748,710	10,995,104	10,995,104
[-] Regulatory assets	6,743,905	6,731,341	9,761,526	6,675,656	6,708,327	9,939,224	6,725,451	6,705,811	10,459,565	6,699,230	6,679,462	10,917,839	10,917,839
[-] Reg asset - income tax recovery	4,993,990	4,989,334	0	4,973,277	4,961,409	0	4,963,883	4,952,015	0	4,955,172	4,943,485	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	57,615	64,826	72,504	72,504	72,504	98,713	98,713	98,713	125,696	125,696	125,696	156,341	156,341
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789	1,875,789
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	440,231	432,662	425,093	417,524	409,955	402,386	394,817	387,248	379,679	372,110	364,541	356,972	356,972
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083	3,172,083
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(551,728)	(556,026)	(560,325)	(564,624)	(568,923)	(573,221)	(577,520)	(581,819)	(586,208)	(590,506)	(594,624)	(598,923)	(598,923)
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	(4,985,145)	0	0	(4,975,750)	0	0	(4,967,040)	0	0	(4,962,262)	(4,962,262)
[-] Debt and preferred stock expense	1,224,816	1,219,243	1,213,670	1,208,099	1,254,974	1,258,946	1,253,202	1,247,765	1,242,020	1,236,275	1,230,530	1,224,785	1,224,785
Reg Asset - Unamortized Debt Exp	17,145	16,956	16,768	16,580	16,392	16,203	16,015	15,827	15,638	15,450	15,262	15,074	15,074
Reg Asset - Unamortized Debt Exp Interco	1,207,671	1,202,287	1,196,902	1,191,519	1,238,582	1,242,743	1,237,187	1,231,939	1,226,382	1,220,825	1,215,268	1,209,711	1,209,711
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other regulatory assets	525,099	522,763	8,547,855	494,280	491,944	8,680,278	508,367	506,031	9,217,545	507,783	505,447	9,693,055	9,693,055
Reg Asset - Cost of Removal	0	0	4,604,170	0	0	6,454,530	0	0	6,708,805	0	0	8,498,083	8,498,083
Reg Asset - Cost of Removal - RWIP	0	0	3,548,265	0	0	1,817,836	0	0	2,099,511	0	0	931,283	931,283
Reg Asset - Deferred Vacation Pay	256,458	256,458	131,451	232,647	232,647	134,181	236,972	236,972	138,484	239,374	239,374	0	0
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - "Make-Whole Premium"	268,641	266,305	263,969	261,633	259,297	256,961	254,625	252,289	249,953	247,617	245,281	242,945	242,945
Regulatory Asset - Enterprise Solutions	0	0	0	0	0	0	0	0	0	0	0	20,744	20,744
Reg Asset - Other	0	0	0	0	0	16,770	16,770	16,770	20,793	20,793	20,793	0	0
[-] Operating lease right-of-use assets	0	1,407	1,102	999	896	794	691	588	485	381	331	9,674	9,674
LT Asset - Operating Lease Right-Of-Use Assets	0	1,407	1,102	999	896	794	691	588	485	381	331	9,674	9,674
[-] Other long-term assets	68,994	66,875	64,756	77,399	76,868	75,543	74,217	72,892	71,567	70,241	68,916	67,591	67,591
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	68,994	66,875	64,756	77,399	76,868	75,543	74,217	72,892	71,567	70,241	68,916	67,591	67,591

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
LT Asset - OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] CAPITAL AND LIABILITIES	(254,258,080)	(255,240,907)	(262,025,531)	(258,427,542)	(258,483,857)	(264,939,715)	(261,878,897)	(261,990,077)	(268,598,108)	(264,619,859)	(266,595,385)	(276,117,039)	(276,117,039)
[-] Total Capitalization	(168,235,065)	(168,192,684)	(168,235,281)	(168,236,512)	(174,208,145)	(174,217,219)	(174,218,538)	(174,222,138)	(174,231,771)	(174,233,091)	(174,236,456)	(174,210,784)	(174,210,784)
[-] Total Equity	(90,546,321)	(90,502,708)	(90,544,073)	(90,544,073)	(90,546,242)	(90,553,995)	(90,553,995)	(90,556,275)	(90,564,588)	(90,564,588)	(90,566,632)	(90,539,641)	(90,539,641)
[-] Total Stockholders' equity	(90,546,321)	(90,502,708)	(90,544,073)	(90,544,073)	(90,546,242)	(90,553,995)	(90,553,995)	(90,556,275)	(90,564,588)	(90,564,588)	(90,566,632)	(90,539,641)	(90,539,641)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(41,572,642)	(41,573,700)	(41,585,355)	(41,585,355)	(41,587,523)	(41,595,277)	(41,595,277)	(41,597,557)	(41,605,869)	(41,605,869)	(41,607,914)	(41,580,922)	(41,580,922)
Paid-in Capital - Subs Intercompany	(41,572,642)	(41,573,700)	(41,585,355)	(41,585,355)	(41,587,523)	(41,595,277)	(41,595,277)	(41,597,557)	(41,605,869)	(41,605,869)	(41,607,914)	(41,580,922)	(41,580,922)
[-] Retained earnings	(35,219,444)	(35,174,773)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)	(35,204,483)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(35,710,412)	(35,665,741)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)	(35,695,451)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(77,688,745)	(77,689,976)	(77,691,208)	(77,692,440)	(83,661,904)	(83,663,224)	(83,664,543)	(83,665,863)	(83,667,183)	(83,668,503)	(83,669,823)	(83,671,143)	(83,671,143)
[-] Long-term debt	(77,688,745)	(77,689,976)	(77,691,208)	(77,692,440)	(83,661,904)	(83,663,224)	(83,664,543)	(83,665,863)	(83,667,183)	(83,668,503)	(83,669,823)	(83,671,143)	(83,671,143)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	291,576	290,345	289,113	287,881	318,417	317,098	315,778	314,458	313,138	311,818	310,498	309,178	309,178
Bonds - Interco	(72,280,321)	(72,280,321)	(72,280,321)	(72,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)	(78,280,321)
[-] Total Current Liabilities	(18,899,245)	(20,431,209)	(24,952,984)	(24,373,726)	(18,933,865)	(21,352,495)	(21,783,617)	(18,584,145)	(20,881,675)	(20,494,065)	(22,425,810)	(27,629,125)	(27,629,125)
[-] Short-term debt	(4,377,405)	(8,798,554)	(11,441,808)	(12,193,303)	(6,359,979)	(9,226,196)	(8,494,560)	(7,444,005)	(11,050,089)	(9,337,503)	(8,664,589)	(11,989,757)	(11,989,757)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	(30,663)	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	(30,663)	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(4,377,405)	(8,798,554)	(11,441,808)	(12,193,303)	(6,359,979)	(9,226,196)	(8,494,560)	(7,444,005)	(11,050,089)	(9,306,840)	(8,664,589)	(11,989,757)	(11,989,757)
In-House Cash Center Bank	(5,506,892)	(9,812,321)	(12,276,127)	(13,329,239)	(7,486,067)	(10,366,440)	(9,635,209)	(8,584,046)	(12,184,057)	(10,387,771)	(9,804,380)	(13,108,918)	(13,108,918)
IHC Clearing - Outgoing Payment	(10,168)	(125,889)	(305,336)	(3,720)	(13,567)	589	993	386	(5,687)	(58,724)	135	(20,495)	(20,495)
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion LTD - Interco													0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(4,776,016)	(4,701,432)	(6,561,137)	(5,092,198)	(4,454,595)	(3,890,567)	(3,403,377)	(3,925,004)	(3,900,678)	(4,459,036)	(6,656,944)	(8,417,745)	(8,417,745)
[-] Accounts payable external	(4,852,225)	(4,563,100)	(5,968,132)	(5,209,940)	(4,268,732)	(3,450,081)	(3,375,473)	(3,817,174)	(3,673,732)	(4,475,320)	(4,168,970)	(8,262,042)	(8,262,042)
A/P - Reconciliation Account	(1,350,542)	(1,492,563)	(2,356,961)	(2,598,169)	(1,608,628)	(912,392)	(1,210,618)	(1,812,415)	(1,361,446)	(1,786,570)	(873,370)	(1,070,574)	(1,070,574)
A/P Intercompany - Reconciliation Account	(157,443)	(202,331)	(34,288)	(143,381)	(111,371)	(91,662)	(65,029)	(114,222)	(90,555)	(74,230)	(84,959)	(4,713,681)	(4,713,681)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(22,272)	(13,837)	(23,952)	(21,734)	(8,367)	(11,457)	(12,839)	(13,791)	(12,950)	(33,841)	(4,545)	(25,599)	(25,599)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Clearing													0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(51,550)	(34,800)	(62,488)	(19,000)	(28,000)	(21,400)	(20,900)	(41,800)	(62,700)	(90,991)	(101,837)	(135,219)	(135,219)
A/P - Workbasket Accrual	(44,710)	(19,142)	(56,784)	(20,337)	(100,817)	(73,571)	(135,553)	(29,849)	(38,007)	(39,502)	(111,728)	(33,228)	(33,228)
A/P - Pcard Accrual	(25,133)	(20,934)	(16,809)	(22,900)	(22,561)	(13,333)	(22,144)	(22,071)	(10,927)	(25,227)	(35,881)	(4,357)	(4,357)
A/P - Misc Global	(126,682)	(105,418)	(107,283)	(112,745)	(118,529)	(137,874)	(89,518)	(130,755)	(133,934)	(106,082)	(130,144)	(128,456)	(128,456)
A/P - Project Cost Accrual	(3,040,936)	(2,667,217)	(3,271,293)	(2,257,623)	(2,264,700)	(2,169,943)	(1,733,776)	(1,629,028)	(1,913,080)	(2,268,334)	(2,806,142)	(1,914,840)	(1,914,840)
A/P-GRIR Capital Services	(32,957)	(6,856)	(38,274)	(14,049)	(5,759)	(18,449)	(85,096)	(23,242)	(50,133)	(50,542)	(20,364)	(236,087)	(236,087)
[-] Accounts payable associated companies	76,209	(138,333)	(593,005)	117,741	(185,863)	(440,486)	(27,905)	(107,830)	(226,947)	16,284	(2,487,974)	(155,703)	(155,703)
A/P Associated Companies	(144,624)	(145,427)	(142,372)	(144,766)	(146,829)	(144,354)	(144,497)	(146,719)	(1,555)	(2,633)	(2,651)	332,651	332,651
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	972,558	735,445	578,615	991,304	684,604	678,681	865,547	706,278	636,320	776,346	678,507	845,230	845,230
A/P Associated Companies - Service Co Bill	(751,704)	(728,329)	(1,029,248)	(728,796)	(723,638)	(974,812)	(748,956)	(667,388)	(861,712)	(757,405)	(3,163,782)	(1,333,535)	(1,333,535)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
CFO - SLPP Interco	(106)	(106)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	90	90	90	90	90	90	90	90	90	81	74	74	74
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Receivable Interco - CIS Reconciliation	84	84	84	84	84	84	84	84	84	72	64	64	64
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	27	27	27	27	27	27	27	27	27	23	23	23	23
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	136	136	136	136	136	136	136	136	136	136	126	126	126
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(3,673,323)	(818,253)	(1,392,408)	(1,580,032)	(2,147,113)	(1,973,014)	(2,598,850)	(3,247,228)	(2,663,493)	(3,038,205)	(3,379,288)	(3,740,751)	(3,740,751)
[-] Accrued federal income tax	(125,787)	(278,150)	(461,506)	(202,511)	(456,415)	84,770	(101,352)	(277,653)	407,727	394,361	337,835	1,376	1,376
Accrued FIT - Current Year	(412,458)	(564,821)	(748,177)	(489,182)	(743,086)	(201,901)	(388,023)	(564,324)	121,056	107,690	51,163	1,376	1,376
Accrued FIT - Prior Years	286,671	286,671	286,671	286,671	286,671	286,671	286,671	286,671	286,671	286,671	286,672	0	0
[-] Accrued state income tax	1,114,610	1,075,823	391,704	308,154	195,551	184,932	106,069	(27,283)	234,155	196,797	266,204	569,989	569,989
Accrued SIT - Current Year	1,551,649	1,512,862	1,448,460	1,380,415	1,293,317	1,308,203	1,229,340	1,146,998	1,433,941	1,422,088	1,406,821	(469,655)	(469,655)
Accrued SIT - Prior Years	(437,039)	(437,039)	(1,056,756)	(1,072,261)	(1,097,766)	(1,123,271)	(1,123,271)	(1,174,281)	(1,199,786)	(1,225,291)	(1,140,617)	1,039,643	1,039,643
[-] Other accrued taxes	(4,662,147)	(1,615,927)	(1,322,607)	(1,685,676)	(1,886,249)	(2,242,717)	(2,603,567)	(2,942,293)	(3,305,375)	(3,629,363)	(3,983,328)	(4,312,116)	(4,312,116)
Accrued Tax - FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - FICA	(66,627)	(86,868)	(34,271)	(40,922)	(50,425)	(53,842)	(63,147)	(49,318)	(53,089)	(61,274)	(65,930)	(72,090)	(72,090)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Payroll Tax Clearing	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	(5,358)	0	0
Accrued Tax - Property Tax	(3,943,372)	(826,126)	(1,130,695)	(1,435,264)	(1,576,621)	(1,878,979)	(2,181,336)	(2,483,693)	(2,786,051)	(3,057,735)	(3,360,092)	(3,602,459)	(3,602,459)
Accrued Tax - Use Tax	(2,578)	(3,363)	(2,282)	(4,131)	(3,845)	(4,538)	(3,726)	(3,923)	(10,878)	(4,997)	(1,947)	(6,122)	(6,122)
Accrued Tax - Franchise Tax - Income Tax	(644,212)	(694,212)	(150,000)	(200,000)	(250,000)	(300,000)	(350,000)	(400,000)	(450,000)	(500,000)	(550,000)	(631,444)	(631,444)
[-] Interest accrued	(1,171,870)	(1,456,070)	(544,823)	(755,273)	(1,046,389)	(922,588)	(1,227,537)	(1,532,487)	(634,740)	(865,939)	(1,170,889)	(925,145)	(925,145)
Interest Accrued - LTD	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(148,960)	(148,960)
Interest Accrued - LTD Interco	(986,912)	(1,233,871)	(508,825)	(682,034)	(935,910)	(774,869)	(1,042,579)	(1,310,288)	(598,741)	(792,701)	(1,060,410)	(776,185)	(776,185)
[-] Other current liabilities	(4,900,630)	(4,656,900)	(5,012,808)	(4,752,920)	(4,925,790)	(5,340,131)	(6,059,292)	(2,435,422)	(2,632,675)	(2,793,382)	(2,554,101)	(2,555,727)	(2,555,727)
Accrued Vacation Pay	(256,458)	(256,458)	(131,451)	(232,647)	(232,647)	(134,181)	(236,972)	(236,972)	(138,484)	(239,374)	(239,374)	(100,009)	(100,009)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(167,611)	(176,519)	(192,595)	(147,058)	(171,995)	(165,343)	(182,070)	(266,901)	(235,731)	(205,019)	(203,210)	(152,474)	(152,474)
Accrued Legal	(28,269)	(42,114)	(24,938)	(21,831)	(27,145)	(73,455)	(100,859)	(54,163)	(184,292)	(67,651)	(35,693)	(30,865)	(30,865)
Accrued Wages	(404,716)	(421,943)	(149,473)	(198,085)	(288,980)	(292,626)	(385,315)	(147,691)	(167,385)	(242,352)	(282,504)	(338,967)	(338,967)
Accrued Wages - Net Adjustments Clearing	(11,700)	450	(3,413)	(4,550)	(5,688)	(6,825)	(7,963)	(23,660)	(10,238)	(11,375)	(12,513)	(13,650)	(13,650)
Accrued Insurance	(82,301)	(89,712)	(34,098)	(48,203)	(68,832)	(71,829)	(106,211)	(74,360)	(89,582)	(117,151)	(132,751)	(40,188)	(40,188)
Accrued Insurance Retro Adjustment	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	(34,460)	17,580	17,580
Accrued Insurance Unfunded	0	0	(43,234)	0	0	(14,471)	0	0	(34,986)	0	0	0	0
Accrued Waste Disposal	(26,388)	(26,388)	(46,072)	(26,388)	(26,388)	(29,930)	(26,388)	(26,388)	(26,388)	(26,388)	(26,388)	(46,117)	(46,117)
Accrued Retiree Medical	(4,316)	(7,970)	(7,500)	(11,246)	(15,162)	(18,692)	(22,661)	(26,472)	(22,950)	(25,258)	(27,697)	(30,600)	(30,600)
Accrued DCP - Contribution	(16,697)	(16,782)	(18,105)	(8,503)	(12,146)	(12,481)	(16,045)	(18,294)	(19,321)	(10,756)	(12,184)	(14,489)	(14,489)
Accrued Health Savings Account	(8,400)	0	(750)	0	0	0	0	0	0	0	0	0	0
Accrued Bank Fees	(12,763)	(6,803)	(12,941)	(16,629)	(22,249)	(11,450)	(11,645)	(15,199)	(23,273)	(11,111)	(12,791)	(8,430)	(8,430)
Accrued Severance	(18,046)	(20,341)	0	0	0	0	0	0	0	0	0	0	0
Accrued Employer 401k Match	(11,840)	(11,712)	(12,536)	(5,623)	(7,881)	(8,754)	(11,160)	(12,785)	(13,514)	(7,580)	(8,659)	(10,326)	(10,326)
Accrued Incentive Plan Cash	(447,486)	(484,166)	(135,544)	(173,089)	(193,045)	(228,355)	(266,414)	(304,473)	(333,209)	(370,232)	(400,403)	(374,598)	(374,598)
Miscellaneous Deposits Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Paving	(47,648)	(51,885)	(53,395)	(30,521)	(65,627)	(35,843)	(17,674)	(51,930)	(26,961)	(17,250)	(50,757)	(26,124)	(26,124)
Accrued Audit Fees	0	0	0	0	0	0	0	0	0	0	0	(3,641)	(3,641)
Unclaimed Customer Credits	(2,211)	(2,220)	(2,227)	(1,415)	(1,434)	(1,442)	(1,452)	(1,465)	(1,478)	(1,209)	(1,215)	(1,231)	(1,231)
Unclaimed A/P Checks	(12,929)	(12,929)	(12,929)	(12,929)	(12,929)	(12,929)	(18,609)	(18,609)	(18,609)	(13,360)	(13,360)	(13,360)	(13,360)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	(100)	(100)	(160)	(160)	(160)	(160)	(180)	(160)	(160)	(160)	(160)
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	0	0	(19,052)	0	0	0	0	(17,990)	(18,007)	0	0	0	0

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	0	(13,167)	0	0	0	0	0	0	(147)	0	0	0	0
WH PR - Tax Coll Pay FICA	0	(4,455)	0	0	0	0	0	0	(122)	0	0	0	0
WH PR - ESPP	(6,986)	(10,431)	(5,138)	(8,417)	(11,697)	(3,634)	(7,166)	(11,927)	(3,555)	(7,189)	(10,768)	(3,677)	(3,677)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	(66)	0	0	0	0
Operating Lease Current Liability	0	(1,072)	(805)	(757)	(679)	(600)	(521)	(442)	(362)	(282)	(283)	(2,032)	(2,032)
GRIR - Stock E (Materials)	(18,904)	(14,402)	(42,157)	(47,236)	(48,994)	(37,294)	(14,926)	(42,620)	(85,707)	(104,741)	(56,459)	(38,658)	(38,658)
GRIR - Stock C (Chemicals)	(20,889)	(42,188)	(30,517)	(16,766)	(48,956)	(43,276)	(65,775)	(33,222)	(75,229)	(27,043)	(54,242)	(89,057)	(89,057)
GRIR - Non-inventory	(450,817)	(73,954)	(682,224)	(54,324)	(51,809)	(207,110)	(288,670)	(108,857)	(68,771)	(83,253)	(82,731)	(198,194)	(198,194)
GRIR - Freight	0	0	(8)	0	0	0	0	0	0	0	0	0	0
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(131)	(195)	(259)	(323)	(387)	(451)	(63)	(126)	(189)	(62)	(124)	(186)	(186)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	18,886,425	19,232,858	19,498,082	19,785,725	20,134,847	20,459,782	20,797,887	21,200,918	21,561,658	21,897,635	22,273,640	22,569,842	22,569,842
CFO Sales Tax - from CIS	(19,233,140)	(19,499,253)	(19,789,626)	(20,135,827)	(20,462,413)	(20,798,538)	(21,204,050)	(21,563,371)	(21,899,831)	(22,274,608)	(22,570,298)	(22,846,121)	(22,846,121)
CFO Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	(1,729,313)	(2,042,854)	(2,379,522)	(2,536,052)	(2,705,488)	(2,881,711)	(3,058,949)	0	0	0	0	0	0
Deferred Revenue - Current Portion	(412,635)	(205,835)	0	(445,664)	(223,446)	0	(454,402)	(227,201)	0	(468,868)	(234,434)	0	0
Other Current Liabilities - Non-Tax Sensitive	0	0	(325,820)	0	0	(357,474)	0	0	(337,025)	0	0	(385,508)	(385,508)
Advances for Construction - Current	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(316,600)	(316,600)	(316,600)	(324,282)	(324,282)	(324,282)	(374,488)	(374,488)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(49,344,561)	(48,859,781)	(51,106,011)	(48,016,316)	(47,523,878)	(51,420,200)	(47,971,865)	(51,253,125)	(55,563,928)	(51,987,310)	(52,051,152)	(56,406,838)	(56,406,838)
[-] Customer Advances for construction	(3,423,568)	(3,411,217)	(3,394,572)	(3,398,519)	(3,262,598)	(3,442,921)	(3,486,301)	(3,621,972)	(3,719,697)	(3,948,032)	(3,886,608)	(3,810,939)	(3,810,939)
Advances for Construction - NT Mains	0	0	0	0	0	(217,383)	(217,383)	(217,383)	(217,383)	(217,383)	(217,383)	(217,383)	(217,383)
Advances for Construction - NT Extension Deposits	(2,757,670)	(2,741,836)	(2,736,147)	(2,723,162)	(2,585,378)	(2,652,257)	(2,652,257)	(2,627,365)	(2,616,976)	(2,562,283)	(2,531,241)	(2,518,450)	(2,518,450)
Advances for Construction - NT Hydrants	(32,859)	(32,610)	(32,610)	(29,497)	(25,121)	(28,234)	(28,234)	(28,234)	(28,234)	(28,234)	(28,234)	(27,814)	(27,814)
Advances for Construction - NT WIP	(42,679)	(42,679)	(42,679)	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Tax Mains	0	0	(95,724)	(135,738)	(135,738)	(135,738)	(135,738)	(212,664)	(203,409)	(285,426)	(429,733)	(484,828)	(484,828)
Advances for Construction - Tax Extension Deposits	0	0	0	0	0	(80,994)	(80,994)	(80,994)	(80,994)	(80,994)	(89,171)	(89,171)	(89,171)
Advances for Construction - Tax Services	(72,033)	(72,033)	(72,033)	(51,348)	(51,348)	(71,276)	(71,276)	(71,276)	(71,276)	(71,276)	(71,276)	(71,276)	(71,276)
Advances for Construction - Tax Hydrants	0	0	(3,185)	(5,850)	(5,850)	(5,850)	(5,850)	(6,622)	(6,789)	(6,515)	(7,932)	(8,854)	(8,854)
Advances for Construction - Tax WIP	(838,327)	(842,059)	(697,197)	(737,929)	(744,167)	(532,792)	(576,172)	(581,340)	(714,812)	(831,485)	(501,479)	(377,193)	(377,193)
Advances for Construction - Tax SIT	0	0	(34,996)	(34,996)	(34,996)	(34,996)	(34,996)	(34,996)	0	0	0	0	0
Advances for Construction - Tax Mains - FIT	0	0	0	0	0	0	0	(76,925)	(102,484)	(187,095)	(331,402)	(386,497)	(386,497)
Advances for Construction - Tax Hydrants - FIT	0	0	0	0	0	0	0	(772)	(1,622)	(1,622)	(3,039)	(3,962)	(3,962)
Advances for Construction - Reclassed to Current	320,000	320,000	320,000	320,000	320,000	316,600	316,600	316,600	324,282	324,282	324,282	374,488	374,488
[-] Deferred income taxes	(27,686,950)	(27,700,988)	(27,681,160)	(27,692,307)	(27,702,946)	(28,175,153)	(28,301,469)	(28,442,241)	(29,360,773)	(29,754,925)	(30,087,008)	(30,447,580)	(30,447,580)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(21,767,519)	(21,768,614)	(21,712,967)	(21,722,700)	(21,731,925)	(22,101,414)	(22,207,966)	(22,330,420)	(23,040,683)	(23,340,449)	(23,574,301)	(23,817,705)	(23,817,705)
Deferred FIT Liability – Property	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(21,749,851)	(21,750,946)	(21,695,299)	(21,705,032)	(21,714,257)	(22,083,746)	(22,190,298)	(22,312,752)	(23,023,015)	(23,322,781)	(23,556,633)	(23,800,037)	(23,800,037)
[-] State Deferred income taxes long-term	(5,919,431)	(5,932,374)	(5,968,193)	(5,969,607)	(5,971,021)	(6,073,739)	(6,093,503)	(6,111,821)	(6,320,090)	(6,414,476)	(6,512,707)	(6,629,875)	(6,629,875)
Deferred SIT Liability – Non Property	(5,919,431)	(5,932,374)	(5,968,193)	(5,969,607)	(5,971,021)	(6,073,739)	(6,093,503)	(6,111,821)	(6,320,090)	(6,414,476)	(6,512,707)	(6,629,875)	(6,629,875)
[-] Deferred investment tax credits	(269,852)	(263,488)	(257,124)	(250,760)	(244,396)	(238,032)	(231,668)	(225,304)	(218,940)	(212,576)	(206,212)	(199,848)	(199,848)
Unamortized ITC - 3%	(3,421)	(3,163)	(2,905)	(2,647)	(2,389)	(2,131)	(1,873)	(1,615)	(1,357)	(1,099)	(841)	(583)	(583)
Unamortized ITC - 4%	(35,579)	(35,182)	(34,785)	(34,388)	(33,991)	(33,594)	(33,197)	(32,800)	(32,403)	(32,006)	(31,609)	(31,212)	(31,212)
Unamortized ITC - 10%	(230,852)	(225,143)	(219,434)	(213,725)	(208,016)	(202,307)	(196,598)	(190,889)	(185,180)	(179,471)	(173,762)	(168,053)	(168,053)

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Regulatory liabilities	(18,367,305)	(17,988,238)	(20,340,196)	(17,252,241)	(16,977,994)	(20,239,381)	(16,638,208)	(19,756,994)	(23,019,354)	(18,837,108)	(18,746,294)	(22,821,030)	(22,821,030)
[-] Reg liability - cost of removal	7,358,892	7,552,516	0	8,035,401	8,273,820	0	8,552,780	8,581,571	0	9,077,305	9,175,881	0	0
Reg Liab - Cost of Removal	4,646,564	4,610,773	0	6,174,286	6,339,063	0	6,672,816	6,629,577	0	7,687,899	7,875,327	0	0
Reg Liab - Cost of Removal RWIP	2,712,327	2,941,742	0	1,861,115	1,934,756	0	1,879,964	1,951,994	0	1,389,406	1,300,554	0	0
[-] Other regulatory liabilities	(25,726,196)	(25,540,754)	(20,340,196)	(25,287,642)	(25,251,814)	(20,239,381)	(25,190,988)	(28,338,564)	(23,019,354)	(27,914,413)	(27,922,175)	(22,821,030)	(22,821,030)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)	(23,643,666)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(306,794)	(305,572)	(304,350)	(303,128)	(301,906)	(300,684)	(299,462)	(298,240)	(297,018)	(295,796)	(294,574)	(293,352)	(293,352)
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	360,518	359,081	357,644	356,207	354,770	353,333	351,896	350,459	349,022	347,585	346,148	344,711	344,711
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT													0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	167,948	167,261	166,574	165,887	165,200	164,513	163,826	163,139	162,451	161,764	161,077	160,390	160,390
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(1,935)	(1,770)	(1,605)	(1,440)	(1,275)	(1,110)	(945)	(780)	(615)	(450)	(285)	(120)	(120)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(22,725)	(22,471)	(22,217)	(21,963)	(21,709)	(21,455)	(21,201)	(20,947)	(20,693)	(20,439)	(20,185)	(19,931)	(19,931)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(133,358)	(130,057)	(126,756)	(123,455)	(120,154)	(116,853)	(113,552)	(110,251)	(106,950)	(103,649)	(100,348)	(97,047)	(97,047)
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	4,985,145	0	0	4,975,750	0	0	4,967,040	0	0	4,962,262	4,962,262
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	(345,863)	(185,714)	0	0	0	0	0	(3,169,809)	(3,081,759)	(2,993,708)	(2,998,077)	(2,907,226)	(2,907,226)
Reg Liab - Refund to Customers	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)
Reg Liab - Pension Tracker	(1,054,605)	(1,041,865)	(1,023,930)	(1,005,995)	(988,060)	(970,125)	(952,190)	(934,255)	(916,320)	(898,385)	(880,450)	(862,515)	(862,515)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Other	(603,607)	(593,870)	(584,925)	(567,979)	(552,903)	(536,973)	(533,584)	(532,104)	(288,736)	(325,559)	(349,706)	(322,426)	(322,426)
[-] Accrued pension expense	932,821	957,942	898,806	839,670	856,584	797,448	738,312	776,286	717,150	658,014	695,988	636,852	636,852
Accrued Pension Expense	932,821	957,942	898,806	839,670	856,584	797,448	738,312	776,286	717,150	658,014	695,988	636,852	636,852
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	(354,922)	(281,442)	(211,835)	(142,228)	(72,621)	9,975	79,582	149,189	218,796	288,403	358,010	427,617	427,617
Accrued OPEB	296,061	372,849	445,764	518,679	591,594	664,509	737,424	810,339	297,629	370,544	443,459	516,374	516,374
Accrued OPEB Medicare Subsidy	(650,983)	(654,291)	(657,599)	(660,907)	(664,215)	(654,534)	(657,842)	(661,150)	(78,833)	(82,141)	(85,449)	(88,757)	(88,757)
[-] Operating lease long-term liabilities	0	(309)	(239)	(215)	(191)	(168)	(144)	(120)	(96)	(72)	(48)	(7,642)	(7,642)
Operating Lease Long-Term Liability	0	(309)	(239)	(215)	(191)	(168)	(144)	(120)	(96)	(72)	(48)	(7,642)	(7,642)
[-] Other Deferred Credits	(174,784)	(172,041)	(119,691)	(119,716)	(119,716)	(131,969)	(131,969)	(131,969)	(181,014)	(181,014)	(178,980)	(184,268)	(184,268)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(157,060)	(157,060)	(103,078)	(103,078)	(103,078)	(115,349)	(115,349)	(115,349)	(163,692)	(163,692)	(163,692)	(168,382)	(168,382)
FIN 48 Reserve - Federal	2,148	2,148	3,073	3,073	3,073	3,998	3,998	3,998	5,194	5,194	5,194	6,537	6,537
FIN 48 Reserve - State	(159,208)	(159,208)	(106,151)	(106,151)	(106,151)	(119,347)	(119,347)	(119,347)	(168,886)	(168,886)	(168,886)	(174,919)	(174,919)
[-] Other long-term liabilities	(17,724)	(14,981)	(16,613)	(16,637)	(16,637)	(16,619)	(16,619)	(16,619)	(17,321)	(17,321)	(15,288)	(15,886)	(15,886)
Accrued Defined Contribution SERP	(3,107)	(3,346)	(3,608)	(3,608)	(3,608)	(3,608)	(3,608)	(3,608)	(3,608)	(3,608)	(1,575)	(1,575)	(1,575)
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	(2,372)	635	(713)	(713)	(713)	(695)	(695)	(695)	(1,397)	(1,397)	(1,397)	(1,995)	(1,995)
Non-Qualified Savings & Def Compensation	(12,245)	(12,269)	(12,291)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)	(12,316)
Accrued Long Term Liability - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Contributions in aid of construction	(17,779,209)	(17,757,232)	(17,731,255)	(17,800,987)	(17,817,968)	(17,949,801)	(17,904,877)	(17,930,669)	(17,920,734)	(17,905,393)	(17,881,967)	(17,870,292)	(17,870,292)
CIAC-Non Taxable - Mains	(5,917,207)	(5,917,207)	(5,917,207)	(5,917,207)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)	(5,923,669)
CIAC-Non Taxable - Ext Dep	(7,709,618)	(7,709,618)	(7,717,052)	(7,727,279)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)	(7,758,918)
CIAC-Non Taxable - Services	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,314,270)	(1,314,270)	(1,314,270)	(1,314,270)	(1,304,756)	(1,315,214)	(1,311,214)	(1,311,214)	(1,311,214)	(1,311,214)	(1,311,214)	(1,307,214)	(1,307,214)
CIAC-Non Taxable - Other	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)
CIAC-Non Taxable - WIP	(7,729)	(7,729)	(7,729)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
CIAC-Taxable - Mains	(1,858,486)	(1,858,486)	(1,858,490)	(1,944,958)	(1,956,178)	(1,985,855)	(1,989,476)	(2,102,160)	(2,105,397)	(2,131,343)	(2,189,738)	(2,191,362)	(2,191,362)
CIAC-Taxable - Extension Deposits	0	0	0	0	0	(8,525)	(8,525)	(8,525)	(8,525)	(8,525)	(8,525)	(8,525)	(8,525)
CIAC-Taxable - Services	(2,269,688)	(2,269,688)	(2,269,688)	(2,270,445)	(2,270,445)	(2,270,557)	(2,270,557)	(2,270,557)	(2,270,557)	(2,270,557)	(2,270,557)	(2,270,557)	(2,270,557)
CIAC-Taxable - Meters	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)
CIAC-Taxable - Hydrants	(197,103)	(197,103)	(197,104)	(203,054)	(203,054)	(211,459)	(214,607)	(223,568)	(223,784)	(226,221)	(228,835)	(252,950)	(252,950)
CIAC-Taxable - WIP	(464,005)	(468,005)	(448,938)	(441,713)	(433,787)	(498,377)	(473,342)	(281,558)	(298,525)	(251,746)	(132,350)	(123,649)	(123,649)
CIAC-Taxable - Mains FIT	(38,511)	(38,511)	(50,138)	(50,139)	(61,359)	(91,036)	(94,657)	(207,341)	(202,970)	(229,507)	(287,902)	(289,526)	(289,526)
CIAC-Taxable - Services FIT	0	0	0	0	0	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)
CIAC-Taxable - Hydrants FIT	(3,178)	(3,178)	(3,179)	(8,958)	(8,958)	(15,398)	(15,025)	(23,987)	(23,986)	(26,486)	(29,099)	(28,942)	(28,942)

Tennessee American Water Company
2019 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Accum Amort CIAC - Other	4,784,164	4,805,028	4,825,893	4,846,765	4,867,648	4,888,552	4,909,096	4,929,437	4,949,778	4,970,120	4,990,461	5,010,802	5,010,802
Accum Amort CIAC - Tax	894,726	899,838	904,951	910,075	915,313	920,574	925,934	931,307	936,950	942,591	948,297	954,135	954,135
Result	**539,295**	**1,090,152**	**410,268**	**1,162,207**	**2,127,520**	**2,049,950**	**3,144,409**	**4,307,359**	**3,493,520**	**4,656,132**	**5,377,924**	**3,220,076**	**3,220,076**

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$795,234	$1,443,746	$834,845	$1,240,736	$2,274,610	$1,582,260	$2,709,122	$3,841,832	$2,597,388	$3,258,979	$3,910,258	$1,922,443	$1,922,443
[-] BALANCE SHEET	795,234	1,443,746	834,845	1,240,736	2,274,610	1,582,260	2,709,122	3,841,832	2,597,388	3,258,979	3,910,258	1,922,443	1,922,443
[-] ASSETS	240,526,025	239,219,588	245,868,170	243,025,166	242,569,897	250,251,792	244,999,500	245,142,802	255,462,264	249,670,230	252,259,336	255,986,262	255,986,262
[-] Total Property Plant & Equipment	226,859,338	226,972,095	227,467,701	228,129,060	228,224,451	229,039,285	229,940,403	231,474,715	233,466,614	234,852,851	237,684,887	239,646,729	239,646,729
[-] Utility property, net	226,859,338	226,972,095	227,467,701	228,129,060	228,224,451	229,039,285	229,940,403	231,474,715	233,466,614	234,852,851	237,684,887	239,646,729	239,646,729
[-] Utility plant in service	312,914,868	314,161,550	314,419,406	315,433,611	315,944,323	316,716,562	317,016,258	317,597,616	318,937,485	319,267,736	321,146,916	323,576,583	323,576,583
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474
UPIS - Land & Land Rights - Admin & General	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022
UPIS - Struct & Imp - Source of Supply	570,266	570,266	570,266	570,266	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537	590,537
UPIS - Struct & Imp - Pumping	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,343,507	6,281,399	6,799,939	6,799,939
UPIS - Struct & Imp - Water Treatment	18,043,447	18,004,402	18,076,374	18,076,374	18,513,990	18,514,099	18,514,099	18,514,099	18,514,099	18,514,099	18,514,016	18,514,016	18,514,016
UPIS - Struct & Imp - Transmission & Distribution	1,592,362	1,592,362	1,592,362	1,592,362	1,592,362	1,592,362	1,592,362	1,617,622	1,617,622	1,617,622	1,617,622	1,617,622	1,617,622
UPIS - Struct & Imp - Admin & General	2,410,322	2,411,922	2,411,922	2,411,922	2,411,922	2,409,835	2,409,835	2,409,835	2,409,835	2,409,835	2,409,835	2,452,739	2,452,739
UPIS - Lake & River & Other	498,382	498,382	498,382	498,382	448,766	448,766	448,766	593,639	593,639	593,639	593,639	593,639	593,639
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196
UPIS - Pumping Equipment - Electric	4,808,870	4,808,870	4,783,374	4,783,374	4,794,653	4,793,611	4,793,611	4,792,899	4,792,899	4,792,899	4,792,432	4,792,432	4,792,432
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428
UPIS - Pumping Equipment - Source of Supply	2,003,407	2,003,407	2,112,678	2,112,678	2,121,701	2,120,197	2,120,197	2,125,177	2,125,177	2,124,560	2,124,560	2,390,503	2,390,503
UPIS - Water Treatment Equipment	25,832,403	25,832,820	25,675,434	25,689,947	25,736,254	26,773,813	26,773,813	26,944,927	26,970,228	26,970,228	26,970,228	26,983,272	26,983,272
UPIS - Distribution Reservoirs & Standpipes	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,937,712	12,937,712
UPIS - Transmission & Distribution Mains	132,784,035	133,675,864	134,212,905	134,419,147	134,415,095	134,483,461	134,479,198	134,436,325	134,472,439	134,348,793	134,524,467	133,644,331	133,644,331
UPIS - Services	29,734,807	29,860,489	29,954,518	30,040,066	30,043,240	30,057,480	30,059,124	30,060,892	30,064,668	30,068,344	30,360,918	30,357,490	30,357,490
UPIS - Meters	9,671,721	9,679,819	9,748,773	9,766,285	9,766,782	9,768,473	9,769,361	9,770,068	9,770,068	9,770,800	10,192,994	10,031,998	10,031,998
UPIS - Meter Installations	15,857,314	15,945,512	15,983,851	16,020,475	16,019,193	16,022,775	16,022,775	16,022,775	16,022,775	16,023,506	18,580,972	18,580,808	18,580,808
UPIS - Hydrants	9,625,294	9,673,039	9,697,540	9,696,811	9,702,893	9,702,893	9,704,284	9,704,847	9,707,469	9,707,469	9,834,794	9,809,067	9,809,067
UPIS - Other P/E - Intangible	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153
UPIS - Other P/E - Source of Supply	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
UPIS - Office Furniture & Equipment	11,372,150	11,385,351	11,271,792	11,271,812	11,282,918	11,281,391	11,281,413	11,281,401	12,290,893	12,290,893	12,290,893	12,334,291	12,334,291
UPIS - Transportation Equipment	4,442,874	4,603,212	4,714,199	4,684,017	4,821,285	4,821,285	4,812,792	4,812,792	4,812,792	4,812,792	4,812,792	5,259,489	5,259,489
UPIS - Stores Equipment	41,250	41,250	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072	24,072
UPIS - Tools-Shop-Garage Equipment	1,520,338	1,528,533	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264	1,522,264
UPIS - Laboratory Equipment	153,643	153,643	153,163	153,163	153,163	155,134	155,134	155,134	155,134	155,134	155,134	155,134	155,134
UPIS - Power Operated Equipment	282,950	279,679	279,679	279,679	279,679	279,679	279,679	279,679	279,679	279,679	279,679	279,679	279,679
UPIS - Communication Equipment	1,557,319	1,609,309	1,609,309	1,609,309	1,627,773	1,627,773	1,627,773	1,634,042	1,697,410	1,710,767	1,710,767	1,776,107	1,776,107
UPIS - Misc Equipment	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Land & Land Rights - Adm & Gen	0	0	0	0	0	0	0	0	0	0	0	1,697,884	1,697,884
CCNC Struct & Imp - Source of Supply	578,508	552,882	552,882	552,882	58,360	58,360	58,360	58,360	58,360	58,360	58,360	63,208	63,208
CCNC Struct & Imp - Pumping	703,045	705,973	728,468	729,867	729,949	738,942	738,942	714,278	714,278	714,278	714,278	195,738	195,738
CCNC Struct & Imp - Water Treatment	148,583	104,456	32,634	22,312	0	0	0	0	0	0	0	71,759	71,759
CCNC Struct & Imp - Transmission & Distribution	0	(16,882)	(16,882)	41,197	45,614	42,685	42,685	59,566	59,566	59,566	58,596	238,296	238,296
CCNC Struct & Imp - Admin & General	1,432,434	1,430,834	1,430,834	1,430,834	1,440,211	1,440,211	1,440,211	1,440,211	1,440,211	1,440,211	1,440,211	1,465,451	1,465,451
CCNC Lake - River & Other	0	0	0	131,665	136,166	144,874	144,874	0	0	0	0	0	0
CCNC Pumping Equipment - Electric	9,294	12,627	12,627	12,627	0	0	0	0	0	0	0	29,522	29,522
CCNC Pumping Equipment - Source of Supply	365,986	367,362	273,967	274,646	265,662	270,022	270,022	266,293	265,943	386,393	382,403	193,422	193,422
CCNC - Water Treatment Equipment - Non-Media	729,452	1,173,143	1,153,085	768,213	765,930	55,228	57,829	207,462	177,949	177,949	178,113	165,079	165,079
CCNC - Distribution Reservoirs & Standpipes	1,121,161	1,377,779	1,342,229	1,615,556	1,633,237	1,760,766	1,777,701	1,771,116	1,771,116	1,772,385	1,766,315	1,743,460	1,743,460
CCNC - Transmssn & Distr Mains Not Classified	7,675,381	7,270,375	7,074,210	7,382,369	7,603,805	7,612,852	7,719,328	7,758,133	7,733,359	7,796,193	7,693,226	8,392,770	8,392,770

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Services	530,306	488,047	495,053	498,582	532,597	552,312	593,160	646,142	677,961	722,980	531,719	585,547	585,547
CCNC Meters	352,215	361,782	379,468	371,934	410,717	432,357	460,505	491,841	519,621	557,909	151,985	165,927	165,927
CCNC Meter Installations	217,967	217,922	267,791	329,900	553,990	714,506	832,876	1,215,397	1,283,842	1,363,334	361,135	428,281	428,281
CCNC Hydrants	328,291	300,711	305,879	365,471	383,084	389,337	394,554	392,676	405,790	459,249	369,555	428,970	428,970
CCNC Other P/E Intangible	106,902	106,902	106,902	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797	141,797
CCNC Other P/E - Source of Supply	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174
CCNC Office Furniture & Equipment	1,145,000	1,135,101	1,129,378	1,140,733	1,129,627	1,129,627	1,129,627	1,129,627	1,299,456	1,345,677	1,350,936	1,404,259	1,404,259
CCNC Transportation Equipment Not Classified	1,136,422	933,555	830,404	831,637	705,547	705,547	694,369	754,540	798,927	801,272	965,673	835,913	835,913
CCNC Stores Equipment	0	0	0	11,194	0	0	0	0	0	0	0	0	0
CCNC Tools-Shop-Garage Equipment	15,668	7,473	13,961	13,961	13,961	14,126	14,126	14,126	14,126	14,126	14,126	22,291	22,291
CCNC Laboratory Equipment	0	0	0	0	1,972	0	0	0	0	0	0	0	0
CCNC Communication Equipment	438,351	396,630	396,630	526,799	506,527	506,086	507,174	225,995	120,409	107,052	106,905	69,712	69,712
CCNC Misc Equipment	59,720	59,720	0	0	0	0	0	0	4,046	4,046	4,046	30,670	30,670
[-] Construction work in progress	4,302,364	3,618,906	4,120,037	3,939,391	4,115,487	5,119,144	6,368,646	7,982,161	9,259,264	10,856,004	12,432,467	11,539,185	11,539,185
CWIP	4,231,061	3,569,593	4,005,223	3,770,575	3,866,831	4,828,086	5,969,422	7,645,430	8,940,860	10,530,194	12,076,704	11,539,185	11,539,185
CWIP - Workbasket Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	70,884	48,047	112,609	165,012	243,199	285,601	393,767	331,274	312,015	319,421	349,374	0	0
CWIP - Eng Clearing Eng Overhead	420	1,266	2,205	3,804	5,457	5,457	5,457	5,457	6,389	6,389	6,389	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(90,357,894)	(90,808,361)	(91,071,742)	(91,243,941)	(91,835,359)	(92,796,421)	(93,444,502)	(94,105,062)	(94,730,135)	(95,270,889)	(95,894,496)	(95,469,039)	(95,469,039)
Accum Depreciation - Utility Plant in Service	(126,702,959)	(127,365,123)	(128,032,935)	(128,699,506)	(129,367,749)	(130,037,699)	(130,709,620)	(131,381,905)	(132,055,108)	(132,730,878)	(133,407,400)	(134,096,802)	(134,096,802)
Accum Depreciation - Salvage/Scrap	(4,399,983)	(4,415,303)	(4,432,287)	(4,432,287)	(4,434,261)	(4,434,261)	(4,434,261)	(4,434,261)	(4,434,261)	(4,434,261)	(4,444,274)	(4,444,274)	(4,444,274)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	40,784,513	41,011,623	41,433,129	41,927,593	42,006,485	41,715,464	41,739,397	41,751,214	41,799,436	41,934,545	41,997,564	43,124,230	43,124,230
Accum Depreciation - Reg Asset	(29,605)	(29,697)	(29,789)	(29,881)	(29,974)	(30,066)	(30,158)	(30,250)	(30,342)	(30,434)	(30,526)	(30,619)	(30,619)
Accum Amortization - Utility Plant in Service	0	0	0	0	0	0	0	0	0	0	0	(11,714)	(11,714)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Current Assets	7,350,294	5,946,763	6,640,533	8,576,153	8,041,035	8,918,366	8,665,191	7,236,675	8,932,341	7,972,119	7,745,073	7,791,537	7,791,537
[-] Cash and cash equivalents	205,442	(1,657,979)	(1,247,423)	114,129	(33,078)	30,473	37,610	233,541	(211,565)	(367,259)	(246,759)	(12,820)	(12,820)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	37,234	9,840	7,064	11,807	6,828	1,295	536	1,069	93	0	0	15,325	15,325
BNYM TN - Credit Card and E-Checks	0	(32,408)	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	0	0	0	18	80	0	0	18	0	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(411,650)	(2,267,318)	(1,511,744)	(151,972)	(338,509)	(198,364)	(273,037)	(109,660)	(424,664)	(695,086)	(485,118)	(315,936)	(315,936)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	0	0	0	0	0	0	(776)	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound Check	0	0	0	0	700	0	776	(328)	(83)	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(110,162)	(107,105)	(111,915)	(114,441)	(129,446)	(128,083)	(118,984)	(128,373)	(120,388)	(125,678)	(129,322)	(133,616)	(133,616)

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
US Bank TN - Main	204,127	100,462	232,451	213,806	195,615	209,742	223,477	263,984	147,559	247,736	163,165	170,666	170,666
US Bank TN - Customer Direct Debit	0	(87)	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	456	0	0	0	34	0	0	19	547	0	26	20	20
US Bank TN - Credit Card and E-Checks	57,398	96,299	64,463	87,156	70,438	85,596	105,625	89,223	71,332	84,698	87,745	117,658	117,658
US Bank TN - Firstech Collections	0	0	0	0	0	0	0	117	0	0	0	0	0
US Bank TN - FiServ (aka CheckFree)	5,715	6,513	3,420	9,737	4,739	5,118	817	6,539	5,149	11,448	10,182	24,042	24,042
US Bank TN - Penn Credit	0	0	1,400	350	0	285	0	108	224	0	217	163	163
US Bank TN - E-Return - US Bank	24	4,504	0	981	42	0	337	42	37	406	0	300	300
US Bank TN -Credit Card & Echeck E-Returns	(141)	(1,189)	(476)	(91)	(68)	(50)	(257)	(471)	(622)	0	(478)	(346)	(346)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	19	155	26	18	114	18	181	144	30	131	152	70	70
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	(35)	(35)	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	397,211	524,131	59,131	50,473	144,578	(353,155)	(306,925)	(291,008)	(292,743)	(292,743)	(292,743)	(293,165)	(293,165)
Suntrust TN - Outbound Wire	0	0	0	0	0	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Suntrust TN - Customer Lockbox	22,505	4,795	6,680	2,536	6,713	6,051	3,118	154	0	0	0	0	0
Suntrust TN - NSF - Return Payments	707	1,427	77	1,752	3,064	18	724	0	0	0	0	0	0
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	(1)	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	0	0	0	0	0	0	0	0	(171)	(2,584)	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	3,725,351	4,094,391	4,001,596	4,466,219	3,871,336	5,075,847	4,733,530	2,736,364	4,926,954	4,615,319	4,432,880	4,047,462	4,047,462
[-] Utility customer accounts receivable	4,083,418	3,848,111	3,712,841	3,676,612	3,686,963	4,832,852	4,451,966	3,826,303	4,663,774	4,433,585	4,107,690	3,935,968	3,935,968
A/R - Customer - CIS Reconciliation	4,083,345	3,847,739	3,325,739	3,663,186	3,686,692	4,493,656	4,432,346	3,827,350	4,315,160	4,434,181	4,107,690	3,558,641	3,558,641
A/R - Customer - ECIS	0	0	0	13,425	0	0	18,618	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	386,877	0	0	347,337	0	0	348,479	0	0	377,202	377,202
A/R - Customer - Payment Clarification	0	0	(57)	0	(86)	(8,141)	0	(1,047)	0	(596)	0	0	0
A/R - Customer - Returns Clarification	73	372	282	0	357	0	1,002	0	135	0	0	125	125
[-] Receivable from affiliated companies	(559,030)	180,621	219,898	216,912	176,279	177,223	241,655	(1,170,104)	184,012	169,818	195,556	20,731	20,731
A/R Assoc Cos - Miscellaneous	(609,500)	142,638	142,638	142,638	(9,937,362)	142,638	(1,332,420)	(1,332,420)	142,638	142,638	142,638	(144,033)	(144,033)
A/R Assoc Cos - Reconciliation Account	31,407	28,527	19,756	41,775	10,102,269	10,619	1,534,659	51,452	908	18,411	37,081	86,849	86,849
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	17,005	7,398	54,563	32,874	11,748	23,325	38,774	110,222	38,893	7,196	14,265	74,904	74,904
A/R Assoc Cos - Dividend Equivalents	2,058	2,058	2,941	(375)	(375)	642	642	642	1,573	1,573	1,573	3,012	3,012
[-] Other receivables, net	720,143	580,707	601,823	1,119,632	566,387	622,482	589,532	600,167	630,847	584,334	688,524	624,068	624,068
Misc A/R - Reconciliation Account	639,945	508,462	487,333	1,041,320	488,066	493,489	494,862	501,408	495,202	479,074	579,176	476,025	476,025
Misc A/R - Manual	11,365	3,410	1,337	1,334	1,344	1,340	1,338	1,337	836	786	785	1,299	1,299
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Liability Insurance	0	0	36,176	0	0	38,410	0	0	33,299	0	0	34,092	34,092
Misc A/R - Medicare Subsidy	68,799	68,799	76,977	76,977	76,977	89,244	93,333	97,422	101,511	104,475	108,564	112,653	112,653
Misc A/R - Employees	34	35	0	0	0	0	0	0	0	0	(0)	0	0
Misc A/R - Employees Payroll	0	0	0	0	0	0	0	0	0	(0)	(0)	(0)	(0)
[-] Allowance for uncollectible accounts	(519,179)	(515,048)	(532,965)	(546,936)	(558,294)	(556,710)	(549,623)	(520,002)	(551,679)	(572,418)	(558,890)	(533,306)	(533,306)
Allowance for Uncollectible Accounts	(507,898)	(503,767)	(521,586)	(535,557)	(546,915)	(544,080)	(536,992)	(507,371)	(524,725)	(545,464)	(531,936)	(526,418)	(526,418)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(11,281)	(11,281)	(11,379)	(11,379)	(11,379)	(12,631)	(12,631)	(12,631)	(26,954)	(26,954)	(26,954)	(6,887)	(6,887)
[-] Unbilled revenues	1,941,048	2,028,426	2,352,876	2,466,128	2,728,493	2,511,268	2,412,346	2,775,304	2,874,726	2,308,347	2,242,037	2,501,073	2,501,073
Unbilled Utility Revenue	1,941,048	2,028,426	2,352,876	2,466,128	2,728,493	2,511,268	2,412,346	2,775,304	2,874,726	2,308,347	2,242,037	2,501,073	2,501,073
[-] Materials and supplies	909,768	951,458	927,201	870,891	918,704	886,219	893,955	903,629	888,955	901,010	906,941	893,746	893,746
Inventory - Plant Material	744,708	804,056	791,258	759,058	792,193	767,960	744,907	778,531	773,170	766,508	772,509	761,286	761,286

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Inventory - Chemicals	148,180	144,947	133,079	108,226	125,948	116,067	98,051	123,062	101,139	116,897	116,992	120,293	120,293
Inventory - Other Materials & Supplies	16,879	2,456	2,863	3,607	563	2,192	50,996	2,036	14,645	17,605	17,440	12,166	12,166
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	568,685	530,468	606,283	658,785	555,580	414,558	587,749	587,837	453,272	514,702	409,974	362,077	362,077
Other Special Deposits	15,000	16,000	16,000	41,000	41,000	41,000	41,000	41,000	41,000	41,000	66,000	66,000	66,000
Prepaid Taxes	219,882	176,181	132,480	88,779	45,078	1,376	156,736	167,261	150,672	134,084	117,495	100,907	100,907
Prepaid Insurance	125,422	123,976	73,057	149,101	107,214	60,207	136,361	85,125	30,706	106,320	54,629	3,088	3,088
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(17,978)	(35,957)	159,014	159,014	123,678	106,009	89,421	70,673	53,005	35,336	17,668	(0)	(0)
Prepaid Audit Fees	8,811	11,014	13,217	8,810	11,330	6,923	2,585	5,089	329	9,710	5,372	7,391	7,391
Prepaid Other	31,086	18,911	6,736	(5,440)	(17,615)	(29,790)	(41,965)	43,358	31,394	20,179	8,965	(2,250)	(2,250)
Prepaid Other - Global	186,462	220,342	205,779	217,522	244,896	228,833	203,612	175,332	146,166	168,073	139,845	186,941	186,941
[-] Total Regulatory and other long-term assets	6,316,393	6,300,729	11,759,936	6,319,954	6,304,411	12,294,141	6,393,906	6,431,412	13,063,308	6,845,261	6,829,376	8,547,997	8,547,997
[-] Regulatory assets	6,277,467	6,263,587	11,665,875	6,228,977	6,215,265	12,207,754	6,310,278	6,350,542	12,985,197	6,769,908	6,756,143	8,476,883	8,476,883
[-] Reg asset - income tax recovery	5,037,501	5,028,745	5,031,285	5,022,662	5,014,086	5,017,000	5,009,445	5,002,987	5,007,394	5,000,847	4,994,990	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	26,232	29,270	32,544	35,715	38,931	42,580	46,819	52,154	57,296	62,542	68,478	72,315	72,315
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220	1,854,220
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	531,059	523,490	515,921	508,352	500,783	493,214	485,645	478,076	470,507	462,938	455,369	447,800	447,800
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,126,953	3,126,953	3,138,011	3,138,011	3,138,011	3,149,069	3,149,069	3,149,069	3,160,127	3,160,127	3,160,127	3,172,083	3,172,083
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(500,964)	(505,188)	(509,412)	(513,636)	(517,861)	(522,085)	(526,309)	(530,533)	(534,757)	(538,981)	(543,205)	(547,429)	(547,429)
Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	0	0	0	0	0	0	0	0	0	0	0	(4,998,990)	(4,998,990)
[-] Debt and preferred stock expense	1,073,793	1,069,292	1,064,679	1,060,168	1,055,656	1,051,144	1,046,632	1,093,979	1,247,106	1,241,534	1,235,961	1,230,388	1,230,388
Reg Asset - Unamortized Debt Exp	19,411	19,235	19,028	18,840	18,651	18,463	18,275	18,086	17,898	17,710	17,521	17,333	17,333
Reg Asset - Unamortized Debt Exp Interco	1,054,382	1,050,057	1,045,651	1,041,328	1,037,005	1,032,681	1,028,358	1,075,892	1,229,208	1,223,824	1,218,440	1,213,055	1,213,055
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	4,990	4,367	3,743	3,119	2,495	1,872	1,248	624	0	0	0	0	0
Reg Asset - Purchase Prem Rec Thru Rates	4,990	4,367	3,743	3,119	2,495	1,872	1,248	624	0	0	0	0	0
[-] Other regulatory assets	161,183	161,183	5,566,168	143,028	143,028	6,137,739	252,952	252,952	6,730,697	527,528	525,192	7,246,495	7,246,495
Reg Asset - Cost of Removal	0	0	4,094,170	0	0	4,385,391	0	0	4,376,487	0	0	4,640,958	4,640,958
Reg Asset - Cost of Removal - RWIP	0	0	1,415,735	0	0	1,598,392	0	0	1,922,677	0	0	2,177,362	2,177,362
Reg Asset - Deferred Vacation Pay	161,183	161,183	56,263	143,028	143,028	153,956	252,952	252,952	153,548	251,879	251,879	157,198	157,198
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Asset - "Make-Whole Premium"	0	0	0	0	0	0	0	0	277,985	275,649	273,313	270,977	270,977
[-] Other long-term assets	38,926	37,143	94,061	90,977	89,146	86,387	83,629	80,870	78,111	75,352	73,233	71,114	71,114
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt Exp Non-Reg Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	38,926	37,143	94,061	90,977	89,146	86,387	83,629	80,870	78,111	75,352	73,233	71,114	71,114
[-] CAPITAL AND LIABILITIES	(239,730,791)	(237,775,842)	(245,033,324)	(241,784,431)	(240,295,287)	(248,669,532)	(242,290,378)	(241,300,970)	(252,864,876)	(246,411,251)	(248,349,078)	(254,063,820)	(254,063,820)
[-] Total Capitalization	(157,952,111)	(157,954,226)	(138,965,015)	(138,966,208)	(138,969,176)	(138,991,108)	(138,992,301)	(143,992,392)	(163,289,155)	(163,290,387)	(163,293,057)	(166,311,391)	(166,311,391)
[-] Total Equity	(85,551,825)	(85,552,746)	(85,562,341)	(85,562,341)	(85,564,115)	(85,584,854)	(85,584,854)	(85,586,451)	(85,605,338)	(85,605,338)	(85,606,776)	(88,623,878)	(88,623,878)
[-] Total Stockholders' equity	(85,551,825)	(85,552,746)	(85,562,341)	(85,562,341)	(85,564,115)	(85,584,854)	(85,584,854)	(85,586,451)	(85,605,338)	(85,605,338)	(85,606,776)	(88,623,878)	(88,623,878)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(38,500,589)	(38,501,510)	(38,511,105)	(38,511,105)	(38,512,879)	(38,533,618)	(38,533,618)	(38,535,215)	(38,554,102)	(38,554,102)	(38,555,540)	(41,572,642)	(41,572,642)
Paid-in Capital - Subs Intercompany	(38,500,589)	(38,501,510)	(38,511,105)	(38,511,105)	(38,512,879)	(38,533,618)	(38,533,618)	(38,535,215)	(38,554,102)	(38,554,102)	(38,555,540)	(41,572,642)	(41,572,642)
[-] Retained earnings	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)	(33,297,001)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Retained Earnings Since Acquisition	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)	(33,787,969)
Retained Earnings Retro Accounting Adjustments	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(72,400,286)	(72,401,480)	(53,402,673)	(53,403,867)	(53,405,060)	(53,406,254)	(53,407,448)	(58,405,941)	(77,683,818)	(77,685,050)	(77,686,281)	(77,687,513)	(77,687,513)
[-] Long-term debt	(72,400,286)	(72,401,480)	(53,402,673)	(53,403,867)	(53,405,060)	(53,406,254)	(53,407,448)	(58,405,941)	(77,683,818)	(77,685,050)	(77,686,281)	(77,687,513)	(77,687,513)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	299,714	298,520	297,327	296,133	294,940	293,746	292,552	294,059	296,503	295,271	294,040	292,808	292,808
Bonds - Interco	(67,000,000)	(67,000,000)	(48,000,000)	(48,000,000)	(48,000,000)	(48,000,000)	(48,000,000)	(53,000,000)	(72,280,321)	(72,280,321)	(72,280,321)	(72,280,321)	(72,280,321)
[-] Total Current Liabilities	(13,382,895)	(11,822,909)	(32,412,215)	(33,778,785)	(32,076,812)	(34,373,551)	(33,637,959)	(27,853,927)	(14,208,748)	(14,584,346)	(16,583,072)	(17,887,547)	(17,887,547)
[-] Short-term debt	(3,236,338)	(3,876,831)	(8,611,589)	(9,965,484)	(7,765,189)	(7,511,537)	(9,757,973)	(3,303,857)	(6,020,999)	(5,230,808)	(4,433,465)	(4,511,335)	(4,511,335)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	(54,558)	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	(54,558)	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(3,236,338)	(3,876,831)	(8,611,589)	(9,965,484)	(7,765,189)	(7,511,537)	(9,757,973)	(3,249,299)	(6,020,999)	(5,230,808)	(4,433,465)	(4,511,335)	(4,511,335)
In-House Cash Center Bank	(4,425,636)	(5,061,057)	(9,753,938)	(11,090,059)	(8,930,639)	(8,662,794)	(10,974,767)	(4,374,322)	(7,203,540)	(6,756,449)	(5,615,779)	(5,695,575)	(5,695,575)
IHC Clearing - Outgoing Payment	49,643	44,571	2,694	(15,080)	25,794	11,602	77,139	(14,632)	42,885	385,986	42,658	44,585	44,585
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	0	0	0	0	0
Current Portion LTD - Interco	0	0	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	(19,000,000)	0	0	0	0	0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(3,669,168)	(2,968,318)	(2,002,265)	(2,121,471)	(1,951,375)	(6,481,193)	(2,147,333)	(1,550,631)	(3,463,459)	(3,422,549)	(3,940,342)	(5,360,288)	(5,360,288)
[-] Accounts payable external	(3,236,595)	(2,847,042)	(1,692,330)	(2,158,832)	(11,778,205)	(1,857,429)	(3,565,489)	(2,833,495)	(3,040,983)	(3,419,472)	(3,763,664)	(4,903,935)	(4,903,935)
A/P - Reconciliation Account	(1,182,329)	(1,445,019)	(423,427)	(749,005)	(641,753)	(611,015)	(845,076)	(1,653,852)	(1,307,221)	(1,394,889)	(1,374,206)	(1,108,095)	(1,108,095)
A/P Intercompany - Reconciliation Account	(148,259)	(210,530)	(43,893)	(101,231)	(10,178,358)	(61,089)	(1,539,044)	(46,421)	(92,474)	(153,045)	(24,518)	(124,669)	(124,669)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(17,764)	(11,945)	(32,389)	(13,887)	(49,384)	0	(11,455)	(16,099)	(2,174)	(45,281)	(25,997)	(38,091)	(38,091)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(20,000)	(20,000)	(20,000)	(39,500)	(17,500)	(25,206)	(17,500)	(34,393)	(43,151)	(31,581)	(50,500)	(29,771)	(29,771)
A/P - Workbasket Accrual	(32,926)	(16,783)	(30,914)	(20,661)	(21,703)	(36,812)	(82,793)	(20,869)	(66,430)	(65,227)	(55,068)	(35,918)	(35,918)
A/P - Pcard Accrual	(31,657)	(34,628)	(26,714)	(26,291)	(6,764)	(61,094)	(49,439)	(27,559)	(35,561)	(21,798)	(29,924)	(11,603)	(11,603)
A/P - Misc Global	(69,926)	(80,615)	(63,005)	(65,783)	(100,615)	(99,478)	(67,298)	(97,569)	(106,588)	(125,482)	(119,454)	(95,608)	(95,608)
A/P - Project Cost Accrual	(1,642,701)	(1,008,289)	(1,038,683)	(1,118,049)	(742,289)	(959,839)	(951,951)	(933,805)	(1,372,621)	(1,585,492)	(2,064,186)	(3,365,694)	(3,365,694)
A/P-GRIR Capital Services	(91,035)	(19,235)	(13,305)	(24,426)	(19,838)	(2,898)	(934)	(2,928)	(14,762)	3,325	(19,811)	(94,486)	(94,486)
[-] Accounts payable associated companies	(432,573)	(121,275)	(309,935)	37,361	9,826,830	(4,623,764)	1,418,156	1,282,865	(422,476)	(3,077)	(176,678)	(456,353)	(456,353)
A/P Associated Companies	(342,012)	(227,610)	(142,524)	(144,755)	9,921,784	(4,441,563)	1,331,041	1,328,264	(143,865)	(146,024)	(145,635)	(142,658)	(142,658)
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	718,961	792,390	678,529	791,248	576,258	659,522	818,356	692,425	627,560	867,236	717,030	733,787	733,787
A/P Associated Companies - Service Co Bill	(809,522)	(686,055)	(845,939)	(609,132)	(671,270)	(841,681)	(731,199)	(737,782)	(906,129)	(724,226)	(748,052)	(1,047,462)	(1,047,462)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
CFO - SLPP Interco	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	90	90	90	90	83	83	83	83	83	83	90	90	90
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Receivable Interco - CIS Reconciliation	106	106	106	106	98	98	98	98	98	77	84	84	84
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	27	27	27	27	27	27	27	27	27	27	27	27	27
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	136	136	136	136	108	108	108	108	108	108	136	136	136
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
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G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	0	0	0	0	100	0	0	0	0	0	0	0	0
[-] Taxes accrued, including income taxes	(2,652,927)	(1,288,320)	(482,893)	20,060	(576,304)	1,921,139	1,222,501	11,957	(974,462)	(1,790,480)	(3,671,850)	(3,148,462)	(3,148,462)
[-] Accrued federal income tax	1,914,963	1,652,265	1,538,612	1,353,990	1,113,275	3,431,359	3,198,474	2,362,394	1,193,618	843,080	(699,978)	0	0
Accrued FIT - Current Year	439,905	177,207	63,554	(121,068)	(894,979)	1,423,105	1,190,220	1,091,669	660,422	309,884	(418,897)	(0)	(0)
Accrued FIT - Prior Years	1,475,058	1,475,058	1,475,058	1,475,058	2,008,254	2,008,254	2,008,254	1,270,725	533,196	533,196	(281,081)	0	0
[-] Accrued state income tax	(105,137)	(177,997)	(212,994)	820,975	729,082	1,259,402	1,154,257	1,121,420	1,660,043	1,556,928	1,559,594	1,149,007	1,149,007
Accrued SIT - Current Year	(243,739)	(316,599)	(351,596)	(427,627)	(310,021)	220,299	115,154	82,317	620,940	517,825	520,491	1,586,046	1,586,046
Accrued SIT - Prior Years	138,602	138,602	138,602	1,248,602	1,039,103	1,039,103	1,039,103	1,039,103	1,039,103	1,039,103	1,039,103	(437,039)	(437,039)
[-] Other accrued taxes	(4,462,753)	(2,762,589)	(1,808,511)	(2,154,905)	(2,418,661)	(2,769,622)	(3,130,231)	(3,471,858)	(3,828,124)	(4,190,488)	(4,531,466)	(4,297,469)	(4,297,469)
Accrued Tax - FUTA	0	0	0	0	0	0	0	0	(818)	(444)	(708)	0	0
Accrued Tax - FICA	(58,649)	(56,298)	(14,166)	(18,113)	(25,311)	(30,182)	(36,807)	(25,748)	(28,785)	(39,029)	(45,665)	(55,686)	(55,686)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	(819)	(441)	(471)	0	0
Accrued Tax - Payroll Tax Clearing	0	0	0	0	0	0	0	0	0	0	(5,358)	(5,358)	(5,358)
Accrued Tax - Property Tax	(3,838,796)	(2,044,923)	(1,084,034)	(1,381,685)	(1,587,680)	(1,892,249)	(2,196,818)	(2,501,388)	(2,805,957)	(3,110,526)	(3,390,993)	(3,638,803)	(3,638,803)
Accrued Tax - Use Tax	(1,307)	(2,949)	(4,684)	(2,271)	(5,625)	63	(2,142)	(3,050)	(2,864)	(3,959)	(4,972)	(3,410)	(3,410)
Accrued Tax - Franchise Tax - Income Tax	(564,000)	(658,418)	(705,627)	(752,836)	(800,045)	(847,254)	(894,463)	(941,672)	(988,881)	(1,036,090)	(1,083,299)	(594,212)	(594,212)
[-] Interest accrued	(1,151,857)	(1,447,288)	(472,630)	(694,312)	(989,743)	(856,425)	(1,151,857)	(1,459,538)	(537,573)	(748,022)	(1,032,222)	(887,671)	(887,671)
Interest Accrued - LTD	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(147,719)
Interest Accrued - LTD Interco	(966,898)	(1,225,090)	(436,631)	(621,073)	(879,265)	(708,706)	(966,898)	(1,237,340)	(501,574)	(674,784)	(921,743)	(739,952)	(739,952)
[-] Other current liabilities	(2,672,606)	(2,242,152)	(1,842,838)	(2,017,578)	(1,794,201)	(2,445,535)	(2,803,297)	(2,551,858)	(3,212,255)	(3,392,488)	(3,505,194)	(3,979,791)	(3,979,791)
Accrued Vacation Pay	(161,183)	(161,183)	(56,263)	(143,028)	(143,028)	(153,956)	(252,952)	(252,952)	(153,548)	(251,879)	(251,879)	(157,198)	(157,198)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(237,119)	(169,856)	(187,233)	(195,330)	(161,802)	(176,339)	(171,273)	(188,616)	(185,647)	(158,503)	(165,680)	(179,395)	(179,395)
Accrued Legal	(18,531)	(31,564)	(65,270)	(65,741)	(18,322)	(50,158)	(62,192)	(28,274)	(51,236)	(13,215)	(41,531)	(25,940)	(25,940)
Accrued Wages	(376,373)	(332,008)	(126,614)	(156,963)	(232,472)	(266,819)	(334,133)	(143,421)	(147,706)	(250,879)	(305,183)	(329,576)	(329,576)
Accrued Wages - Net Adjustments Clearing	0	10,800	(2,700)	(3,600)	(4,500)	(5,400)	(6,300)	(7,200)	(8,100)	(9,000)	(9,900)	(10,800)	(10,800)
Accrued Insurance	(109,268)	(110,744)	(64,208)	(70,269)	(88,362)	(94,697)	(106,336)	(68,787)	(69,096)	(88,918)	(100,948)	(61,928)	(61,928)
Accrued Insurance Retro Adjustment	(54,357)	(29,449)	(29,449)	(29,449)	(29,449)	(29,449)	(29,449)	(29,449)	(28,803)	(28,803)	(28,803)	(34,460)	(34,460)
Accrued Insurance Unfunded	0	0	(36,176)	0	0	(38,410)	0	0	(33,299)	0	0	(34,092)	(34,092)
Accrued Waste Disposal	(26,388)	(26,388)	(49,595)	(26,388)	(26,388)	(38,900)	(26,388)	(26,388)	(34,465)	(26,388)	(26,388)	(29,983)	(29,983)
Accrued Retiree Medical	(21,383)	(3,536)	(5,375)	(7,156)	(9,189)	(12,000)	(14,028)	(16,181)	(19,875)	(23,264)	(26,536)	(26,000)	(26,000)
Accrued DCP - Contribution	(13,475)	(13,303)	(15,455)	(16,738)	(9,780)	(11,015)	(13,424)	(17,067)	(17,460)	(9,348)	(11,686)	(13,140)	(13,140)
Accrued Health Savings Account	(500)	(500)	(500)	(500)	0	0	0	0	0	0	0	0	0
Accrued Bank Fees	(9,509)	(9,170)	(5,833)	(9,760)	(8,776)	(11,953)	(10,573)	(5,897)	(9,464)	(8,547)	(9,824)	(9,456)	(9,456)
Accrued Severance	(4,047)	(6,756)	(6,756)	(6,100)	(6,100)	(6,100)	(6,100)	(32,980)	(32,980)	(10,300)	(10,300)	(18,046)	(18,046)
Accrued Employer 401k Match	(9,552)	(9,435)	(9,190)	(11,004)	(6,008)	(6,949)	(18,143)	(20,528)	(20,391)	(15,320)	(17,087)	(9,258)	(9,258)
Accrued Incentive Plan Cash	(384,157)	(405,806)	(66,171)	(88,228)	(110,285)	(142,653)	(166,429)	(200,742)	(234,262)	(268,555)	(302,847)	(410,806)	(410,806)
Miscellaneous Deposits Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Paving	(22,760)	(24,148)	(17,832)	(24,908)	(23,650)	(22,591)	(19,379)	(31,238)	(18,909)	(42,587)	(39,669)	(39,247)	(39,247)
Unclaimed Customer Credits	(3,614)	(3,623)	(3,635)	(3,644)	(3,652)	(3,663)	(3,683)	(3,694)	(3,694)	(2,131)	(2,140)	(2,147)	(2,147)
Unclaimed A/P Checks	(39,931)	(39,931)	(39,874)	(14,811)	(13,196)	(13,196)	(13,196)	(13,196)	(13,196)	(12,929)	(12,929)	(12,929)	(12,929)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	0	0	(14,188)	(16,173)	0	0	0	(17,881)	(17,550)	0	0	0	0
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	(369)	0	0	0
WH PR - Life Insurance	0	0	0	0	0	0	0	0	0	(5)	0	0	0
WH PR - Tax Coll Pay FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	0	0	0	0	0	0	0	0	0	(74)	0	0	0
WH PR - ESPP	(6,716)	0	(5,085)	(8,446)	7	(3,448)	(6,899)	(12,081)	(3,487)	(6,938)	(10,289)	(3,473)	(3,473)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Stock E (Materials)	(15,374)	(14,992)	(8,699)	(15,999)	(30,850)	(18,947)	(8,756)	(29,565)	(10,508)	(39,899)	(25,541)	(21,719)	(21,719)
GRIR - Stock C (Chemicals)	(11,480)	(21,105)	(4,588)	(19,649)	(21,747)	(18,582)	(8,598)	(34,126)	(14,443)	(25,786)	(23,296)	(24,689)	(24,689)

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
GRIR - Non-inventory	(66,711)	(61,135)	(60,418)	(33,931)	(27,059)	(112,903)	(67,006)	(27,865)	(420,223)	(53,596)	(93,481)	(151,610)	(151,610)
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(210)	(280)	(350)	(419)	(69)	(137)	(205)	(273)	(341)	(135)	(201)	(66)	(66)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	15,211,406	15,569,936	15,827,003	16,080,779	16,397,208	16,690,139	17,007,128	17,379,595	17,681,318	17,969,600	18,353,271	18,641,775	18,641,775
CFO Sales Tax - from CIS	(15,571,559)	(15,828,070)	(16,081,507)	(16,398,642)	(16,690,990)	(17,008,575)	(17,380,985)	(17,681,788)	(17,970,687)	(18,353,715)	(18,642,513)	(18,886,937)	(18,886,937)
CFO Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)
Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0	0	0	0	0	(221,497)	(356,009)	(517,269)	(705,725)	(933,015)	(1,176,286)	(1,430,502)	(1,430,502)
Deferred Revenue - Current Portion	(399,813)	(199,907)	0	(411,482)	(205,741)	0	(407,990)	(203,995)	0	(407,990)	(203,531)	(965)	(965)
Other Current Liabilities - Non-Tax Sensitive	0	0	(386,877)	0	0	(347,337)	0	0	(348,479)	0	0	(377,202)	(377,202)
Advances for Construction - Current	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(51,096,367)	(50,685,825)	(56,360,139)	(51,433,686)	(51,460,278)	(57,541,721)	(51,918,834)	(51,718,232)	(57,656,231)	(50,851,453)	(50,657,629)	(52,067,253)	(52,067,253)
[-] Customer Advances for construction	(3,141,373)	(3,224,215)	(3,269,850)	(3,484,566)	(3,289,481)	(3,298,679)	(3,314,327)	(3,330,517)	(3,335,599)	(3,322,093)	(3,466,124)	(3,449,777)	(3,449,777)
Advances for Construction - NT Extension Deposits	(3,250,394)	(3,193,069)	(3,181,695)	(3,173,749)	(2,978,733)	(2,978,733)	(2,978,733)	(2,931,687)	(2,931,687)	(2,911,769)	(2,765,368)	(2,787,291)	(2,787,291)
Advances for Construction - NT Hydrants	(41,553)	(41,553)	(41,553)	(41,346)	(35,587)	(35,587)	(35,587)	(35,587)	(35,587)	(35,587)	(32,859)	(32,859)	(32,859)
Advances for Construction - NT WIP	(77,208)	(201,717)	(35,136)	(248,182)	(248,182)	(34,502)	(248,182)	(81,549)	(81,549)	(81,549)	(81,549)	(42,679)	(42,679)
Advances for Construction - Tax Services	(84,286)	(83,537)	(82,551)	(80,171)	(72,033)	(72,033)	(72,033)	(72,033)	(72,033)	(72,033)	(72,033)	(72,033)	(72,033)
Advances for Construction - Tax WIP	(7,932)	(24,339)	(248,915)	(261,118)	(274,946)	(497,823)	(299,792)	(529,661)	(534,743)	(541,155)	(834,315)	(834,915)	(834,915)
Advances for Construction - Reclassed to Current	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
[-] Deferred income taxes	(27,443,598)	(27,340,639)	(27,414,705)	(27,304,924)	(27,348,015)	(27,788,669)	(27,852,502)	(28,122,900)	(27,813,623)	(27,604,591)	(27,622,555)	(27,659,388)	(27,659,388)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(21,459,190)	(21,367,044)	(21,463,238)	(21,391,236)	(21,430,966)	(21,771,757)	(21,838,505)	(22,039,529)	(21,804,231)	(21,636,293)	(21,592,679)	(21,752,899)	(21,752,899)
Deferred FIT Liability – Property	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(21,441,522)	(21,349,376)	(21,445,570)	(21,373,568)	(21,413,298)	(21,754,089)	(21,820,837)	(22,021,861)	(21,786,563)	(21,618,625)	(21,575,011)	(21,735,231)	(21,735,231)
[-] State Deferred income taxes long-term	(5,984,408)	(5,973,595)	(5,951,467)	(5,913,688)	(5,917,049)	(6,016,912)	(6,013,997)	(6,083,371)	(6,009,392)	(5,968,298)	(6,029,876)	(5,906,489)	(5,906,489)
Deferred SIT Liability – Non Property	(5,984,408)	(5,973,595)	(5,951,467)	(5,913,688)	(5,917,049)	(6,016,912)	(6,013,997)	(6,083,371)	(6,009,392)	(5,968,298)	(6,029,876)	(5,906,489)	(5,906,489)
[-] Deferred investment tax credits	(346,220)	(339,856)	(333,492)	(327,128)	(320,764)	(314,400)	(308,036)	(301,672)	(295,308)	(288,944)	(282,580)	(276,216)	(276,216)
Unamortized ITC - 3%	(6,517)	(6,259)	(6,001)	(5,743)	(5,485)	(5,227)	(4,969)	(4,711)	(4,453)	(4,195)	(3,937)	(3,679)	(3,679)
Unamortized ITC - 4%	(40,343)	(39,946)	(39,549)	(39,152)	(38,755)	(38,358)	(37,961)	(37,564)	(37,167)	(36,770)	(36,373)	(35,976)	(35,976)
Unamortized ITC - 10%	(299,360)	(293,651)	(287,942)	(282,233)	(276,524)	(270,815)	(265,106)	(259,397)	(253,688)	(247,979)	(242,270)	(236,561)	(236,561)
[-] Regulatory liabilities	(20,499,664)	(20,083,256)	(25,540,119)	(20,479,654)	(20,613,902)	(26,165,088)	(20,426,717)	(20,025,323)	(26,346,253)	(19,823,253)	(19,647,349)	(21,086,218)	(21,086,218)
[-] Reg liability - cost of removal	5,033,137	5,459,467	0	5,591,348	5,616,046	0	5,754,376	6,146,239	0	6,450,128	6,529,073	0	0
Reg Liab - Cost of Removal	4,057,903	4,082,186	0	4,222,034	4,234,274	0	4,337,739	4,402,256	0	4,334,037	4,686,971	8,022	8,022
Reg Liab - Cost of Removal RWIP	975,234	1,377,281	0	1,369,314	1,381,772	0	1,416,637	1,743,983	0	2,116,091	1,842,102	(8,022)	(8,022)
[-] Other regulatory liabilities	(25,532,801)	(25,542,723)	(25,540,119)	(26,071,002)	(26,229,948)	(26,165,088)	(26,181,094)	(26,171,561)	(26,346,253)	(26,273,381)	(26,176,421)	(21,086,218)	(21,086,218)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(23,644,128)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,632,143)	(23,643,666)	(23,643,666)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(321,458)	(320,236)	(319,014)	(317,792)	(316,570)	(315,348)	(314,126)	(312,904)	(311,682)	(310,460)	(309,238)	(308,016)	(308,016)
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	377,762	376,325	374,888	373,451	372,014	370,577	369,140	367,703	366,266	364,829	363,392	361,955	361,955
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	176,193	175,506	174,819	174,132	173,445	172,758	172,071	171,384	170,696	170,009	169,322	168,635	168,635
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(3,915)	(3,750)	(3,585)	(3,420)	(3,255)	(3,090)	(2,925)	(2,760)	(2,595)	(2,430)	(2,265)	(2,100)	(2,100)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(25,773)	(25,519)	(25,265)	(25,011)	(24,757)	(24,503)	(24,249)	(23,995)	(23,741)	(23,487)	(23,233)	(22,979)	(22,979)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(172,970)	(169,669)	(166,368)	(163,067)	(159,766)	(156,465)	(153,164)	(149,863)	(146,562)	(143,261)	(139,960)	(136,659)	(136,659)
Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	0	0	0	0	0	0	0	0	0	0	0	4,998,990	4,998,990
Reg Liab-Tax Cuts & Jobs Act Customer Refunds - LT	0	0	0	(540,185)	(707,062)	(664,490)	(712,017)	(724,176)	(705,725)	(666,439)	(588,143)	(476,834)	(476,834)

Tennessee American Water Company
2018 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reg Liab - Refund to Customers	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)	(142,110)
Reg Liab - Pension Tracker	(1,310,365)	(1,307,355)	(1,304,345)	(1,301,335)	(1,298,325)	(1,295,315)	(1,292,305)	(1,289,295)	(1,286,285)	(1,283,275)	(1,280,265)	(1,277,255)	(1,277,255)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Other	(466,037)	(493,772)	(496,996)	(493,522)	(491,419)	(474,959)	(449,265)	(433,402)	(632,372)	(604,614)	(591,778)	(606,179)	(606,179)
[-] Accrued pension expense	1,258,522	1,218,585	1,178,648	1,138,711	1,072,669	1,027,511	982,353	1,058,995	1,013,837	968,680	1,045,322	1,000,164	1,000,164
Accrued Pension Expense	1,258,521	1,218,584	1,178,647	1,138,710	1,072,669	1,027,511	982,353	1,058,995	1,013,837	968,679	1,045,322	1,000,164	1,000,164
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	(833,898)	(828,876)	(832,031)	(827,009)	(811,417)	(816,548)	(813,501)	(810,453)	(713,285)	(614,992)	(517,824)	(420,656)	(420,656)
Accrued OPEB	(230,077)	(225,055)	(220,033)	(215,010)	(199,419)	(192,282)	(185,146)	(178,010)	(76,753)	24,504	125,762	227,019	227,019
Accrued OPEB Medicare Subsidy	(603,821)	(603,821)	(611,999)	(611,999)	(611,999)	(624,266)	(628,355)	(632,444)	(636,533)	(639,497)	(643,586)	(647,675)	(647,675)
[-] Other Deferred Credits	(90,136)	(87,568)	(148,589)	(149,116)	(149,368)	(185,848)	(186,105)	(186,363)	(166,001)	(166,259)	(166,519)	(175,162)	(175,162)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(76,590)	(76,590)	(136,462)	(136,462)	(136,462)	(171,669)	(171,669)	(171,669)	(150,117)	(150,117)	(150,117)	(157,060)	(157,060)
FIN 48 Reserve - Federal	(33)	(33)	599	599	599	1,519	1,519	1,519	2,307	2,307	2,307	2,148	2,148
FIN 48 Reserve - State	(76,557)	(76,557)	(137,061)	(137,061)	(137,061)	(173,188)	(173,188)	(173,188)	(152,424)	(152,424)	(152,424)	(159,208)	(159,208)
[-] Other long-term liabilities	(13,546)	(10,978)	(12,127)	(12,654)	(12,906)	(14,179)	(14,436)	(14,694)	(15,883)	(16,142)	(16,402)	(18,102)	(18,102)
Accrued Defined Contribution SERP	(2,988)	(3,217)	(3,475)	(956)	(1,195)	(1,434)	(1,673)	(1,912)	(2,151)	(2,390)	(2,629)	(2,868)	(2,868)
Deferred FAS 112 Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Dividend Equivalents	(1,550)	1,258	375	375	375	(642)	(642)	(642)	(1,573)	(1,573)	(1,573)	(3,012)	(3,012)
Non-Qualified Savings & Def Compensation	(9,009)	(9,019)	(9,028)	(12,073)	(12,086)	(12,103)	(12,121)	(12,140)	(12,160)	(12,179)	(12,201)	(12,222)	(12,222)
Accrued Long Term Liability - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Contributions in aid of construction	(17,299,418)	(17,312,882)	(17,295,956)	(17,605,751)	(17,789,021)	(17,763,152)	(17,741,283)	(17,736,418)	(17,710,742)	(17,685,065)	(17,815,319)	(17,797,628)	(17,797,628)
CIAC-Non Taxable - Mains	(5,867,010)	(5,917,207)	(5,917,207)	(6,064,562)	(6,064,562)	(6,064,562)	(6,064,562)	(5,917,207)	(5,917,207)	(5,917,207)	(5,917,207)	(5,917,207)	(5,917,207)
CIAC-Non Taxable - Ext Dep	(7,503,238)	(7,475,488)	(7,475,488)	(7,477,620)	(7,667,528)	(7,667,528)	(7,667,528)	(7,663,313)	(7,663,313)	(7,663,313)	(7,707,534)	(7,709,618)	(7,709,618)
CIAC-Non Taxable - Services	(492,242)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)	(492,638)
CIAC-Non Taxable - Meters	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,246,352)	(1,264,574)	(1,267,074)	(1,282,416)	(1,293,283)	(1,293,283)	(1,293,283)	(1,275,141)	(1,275,141)	(1,279,141)	(1,310,770)	(1,314,270)	(1,314,270)
CIAC-Non Taxable - Other	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)
CIAC-Non Taxable - WIP	(190,346)	(176,302)	(9,938)	(24,425)	(24,425)	154,891	(28,425)	(30,827)	(9,822)	(26,827)	(13,312)	13,276	13,276
CIAC-Taxable - Mains	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,858,486)	(1,858,486)
CIAC-Taxable - Services	(2,247,346)	(2,259,170)	(2,259,170)	(2,261,550)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)	(2,269,688)
CIAC-Taxable - Meters	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)
CIAC-Taxable - Hydrants	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(197,103)	(197,103)
CIAC-Taxable - WIP	0	0	(172,389)	(325,944)	(325,944)	(505,260)	(325,944)	(514,260)	(535,265)	(514,260)	(607,862)	(477,453)	(477,453)
CIAC-Taxable - Mains FIT	0	0	0	0	0	0	0	0	0	0	0	(38,511)	(38,511)
CIAC-Taxable - Hydrants FIT	0	0	0	0	0	0	0	0	0	0	0	(3,178)	(3,178)
Accum Amort CIAC - Other	4,535,175	4,555,641	4,576,167	4,596,697	4,617,412	4,638,345	4,659,279	4,680,213	4,700,954	4,721,695	4,742,444	4,763,300	4,763,300
Accum Amort CIAC - Tax	835,371	840,286	845,211	850,137	855,065	860,001	864,936	869,872	874,807	879,743	884,678	889,614	889,614
Result	**795,234**	**1,443,746**	**834,845**	**1,240,736**	**2,274,610**	**1,582,260**	**2,709,122**	**3,841,832**	**2,597,388**	**3,258,979**	**3,910,258**	**1,922,443**	**1,922,443**

Tennessee American Water Company
2017 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$213,922	$598,769	$5,053	$928,229	$1,649,669	$1,808,103	$2,726,413	$3,718,457	$2,683,437	$3,663,321	$4,721,000	$2,546,566	$2,546,566
[-] BALANCE SHEET	213,922	598,769	5,053	928,229	1,649,669	1,808,103	2,726,413	3,718,457	2,683,437	3,663,321	4,721,000	2,546,566	2,546,566
[-] ASSETS	228,786,128	227,696,099	229,336,613	230,228,107	231,038,664	236,354,831	234,976,951	236,355,689	241,555,506	238,005,188	238,522,166	239,507,764	239,507,764
[-] Total Property Plant & Equipment	215,190,765	215,135,314	215,824,267	216,197,971	216,759,333	217,923,989	219,799,825	221,173,208	221,851,237	223,355,503	224,095,702	226,604,307	226,604,307
[-] Utility property, net	215,190,765	215,135,314	215,824,267	216,197,971	216,759,333	217,923,989	219,799,825	221,173,208	221,851,237	223,355,503	224,095,702	226,604,307	226,604,307
[-] Utility plant in service	298,156,791	299,124,508	300,317,922	300,844,246	301,313,826	302,844,365	303,239,802	306,353,114	306,660,625	307,447,656	308,176,330	312,344,667	312,344,667
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474
UPIS - Land & Land Rights - Admin & General	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022
UPIS - Struct & Imp - Source of Supply	466,530	548,655	557,831	570,266	570,266	570,266	570,266	570,266	570,266	570,266	570,266	570,266	570,266
UPIS - Struct & Imp - Pumping	6,087,938	6,087,938	6,087,938	6,087,938	6,077,737	6,077,737	6,077,737	6,077,737	6,427,455	6,427,455	6,427,455	6,427,455	6,427,455
UPIS - Struct & Imp - Water Treatment	7,649,912	7,649,912	14,763,156	14,869,930	11,887,982	11,887,982	17,995,848	17,995,848	17,993,881	17,993,881	17,993,881	18,048,645	18,048,645
UPIS - Struct & Imp - Transmission & Distribution	1,543,275	1,543,275	1,543,275	1,587,066	1,587,066	1,587,066	1,587,066	1,587,066	1,587,066	1,587,066	1,587,066	1,592,362	1,592,362
UPIS - Struct & Imp - Admin & General	1,270,475	1,270,475	1,270,475	1,270,475	2,332,886	2,332,886	2,340,402	2,340,402	2,340,402	2,340,402	2,340,402	2,394,824	2,394,824
UPIS - Lake & River & Other	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382	498,382
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	709,739	709,739	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196	724,196
UPIS - Pumping Equipment - Electric	4,872,450	4,872,450	4,874,855	4,874,855	4,817,748	4,817,748	4,817,748	4,809,811	4,807,532	4,805,711	4,805,711	4,808,870	4,808,870
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	277,228	277,228	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428	340,428
UPIS - Pumping Equipment - Source of Supply	1,433,601	1,433,601	1,433,601	1,433,601	1,759,898	1,756,457	1,756,457	1,786,305	1,853,668	1,853,668	1,901,842	2,003,437	2,003,437
UPIS - Water Treatment Equipment	13,205,006	13,209,021	21,654,978	21,659,012	23,520,240	23,520,240	25,632,906	25,632,906	25,633,954	25,811,555	25,816,387	25,826,713	25,826,713
UPIS - Distribution Reservoirs & Standpipes	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033	12,914,033
UPIS - Transmission & Distribution Mains	129,015,508	129,264,787	129,591,113	129,824,279	130,072,233	130,736,219	130,792,836	130,972,430	131,340,374	131,546,766	131,938,139	132,498,786	132,498,786
UPIS - Services	28,429,043	28,428,188	28,470,811	28,678,531	28,735,746	28,879,579	28,883,473	28,964,436	29,048,379	29,080,671	29,529,277	29,720,123	29,720,123
UPIS - Meters	10,416,172	10,419,218	10,636,592	10,697,639	10,688,683	10,785,718	10,788,961	10,788,778	10,788,778	10,822,876	9,641,757	9,671,721	9,671,721
UPIS - Meter Installations	14,621,244	14,621,244	14,603,056	14,685,147	14,684,779	14,941,704	14,941,704	15,139,775	15,134,633	15,134,633	15,676,952	15,857,314	15,857,314
UPIS - Hydrants	9,320,868	9,340,800	9,375,277	9,383,566	9,401,941	9,437,426	9,440,151	9,432,752	9,460,221	9,514,835	9,568,146	9,607,523	9,607,523
UPIS - Other P/E - Intangible	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153
UPIS - Other P/E - Source of Supply	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278	4,278
UPIS - Office Furniture & Equipment	11,014,944	11,057,749	11,074,402	11,175,493	11,234,924	11,206,165	11,217,130	11,217,130	11,218,184	11,227,001	11,231,161	11,170,373	11,170,373
UPIS - Transportation Equipment	4,092,925	4,092,925	4,092,925	4,092,925	4,096,641	4,096,641	4,350,461	4,350,461	4,463,699	4,447,837	4,447,837	4,442,874	4,442,874
UPIS - Stores Equipment	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250	41,250
UPIS - Tools-Shop-Garage Equipment	1,398,599	1,398,599	1,402,312	1,497,637	1,518,006	1,518,006	1,518,006	1,518,006	1,518,006	1,518,006	1,518,006	1,520,338	1,520,338
UPIS - Laboratory Equipment	159,690	159,690	156,482	156,482	156,321	156,321	159,768	159,768	159,768	159,768	159,768	159,768	159,768
UPIS - Power Operated Equipment	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950	282,950
UPIS - Communication Equipment	1,161,317	1,161,317	1,282,076	1,311,147	1,311,147	1,311,147	1,550,113	1,550,113	1,550,113	1,550,113	1,550,113	1,557,319	1,557,319
UPIS - Misc Equipment	1,106,435	1,106,435	1,112,378	1,112,378	1,099,981	1,099,981	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983	1,099,983
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Source of Supply	162,097	79,972	70,795	58,360	58,360	58,360	58,360	58,360	58,360	58,360	516,867	553,332	553,332
CCNC Struct & Imp - Pumping	585,549	585,320	571,140	571,140	571,140	572,173	571,140	571,140	195,738	195,738	195,738	679,460	679,460
CCNC Struct & Imp - Water Treatment	6,807,302	6,808,894	6,414,315	6,307,541	6,312,036	6,313,531	0	54,764	54,764	54,764	127,411	148,554	148,554
CCNC Struct & Imp - Transmission & Distribution	43,791	43,791	43,791	0	0	0	0	3,140	5,296	5,296	5,296	0	0
CCNC Struct & Imp - Admin & General	10,589,452	10,590,094	1,486,521	1,494,038	1,494,038	1,493,806	1,485,256	1,485,256	1,485,256	1,488,844	1,499,787	1,447,932	1,447,932
CCNC Lake - River & Other													0
CCNC Power Generation Equipment	0	14,457	0	0	0	0	0	0	0	0	0	0	0
CCNC Pumping Equipment - Electric	0	2,405	0	0	0	0	0	10,286	10,286	10,286	10,286	7,620	7,620
CCNC Pumping Equipment - Other	63,199	63,199	0	0	0	0	0	0	0	0	0	0	0
CCNC Pumping Equipment - Source of Supply	46,723	327,765	329,756	373,372	71,311	71,234	101,083	190,062	153,056	155,275	103,276	345,528	345,528

Tennessee American Water Company
2017 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC - Water Treatment Equipment - Non-Media	8,122,142	8,418,130	2,407,961	2,448,765	2,450,132	2,459,203	368,904	399,585	399,487	103,873	481,924	718,190	718,190
CCNC - Distribution Reservoirs & Standpipes	69,301	69,755	24,573	24,573	24,573	24,713	23,679	23,679	23,679	23,679	23,679	1,110,892	1,110,892
CCNC - Transmssn & Distr Mains Not Classified	4,450,152	4,428,170	4,859,880	4,827,958	4,733,144	5,093,444	5,187,663	7,250,309	6,784,525	6,900,119	7,070,935	7,512,341	7,512,341
CCNC Services	282,553	361,091	489,595	338,854	362,323	375,315	485,661	639,935	738,109	904,070	476,963	448,880	448,880
CCNC Meters	173,762	226,228	233,824	237,145	286,568	276,456	317,080	333,393	357,320	385,937	380,055	346,420	346,420
CCNC Meter Installations	166,574	169,406	208,180	187,273	315,759	195,873	213,941	210,593	404,478	625,537	241,768	211,130	211,130
CCNC Hydrants	255,971	228,401	239,985	249,398	258,299	239,148	250,594	409,875	388,112	410,311	359,349	338,900	338,900
CCNC Other P/E Intangible	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902	106,902
CCNC Other P/E - Source of Supply	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174	219,174
CCNC Office Furniture & Equipment	1,251,152	1,208,879	1,185,600	1,106,518	1,118,204	1,218,418	1,212,643	1,219,839	1,215,153	1,242,429	1,310,957	1,346,258	1,346,258
CCNC Transportation Equipment Not Classified	980,350	990,958	992,509	996,224	992,509	1,021,333	767,513	767,519	653,931	653,931	827,674	1,133,634	1,133,634
CCNC Tools-Shop-Garage Equipment	122,973	122,973	119,261	23,935	3,566	3,566	3,566	3,566	11,094	11,094	14,591	15,668	15,668
CCNC Laboratory Equipment	0	0	0	3,153	3,447	3,447	0	0	0	0	0	0	0
CCNC Power Operated Equipment													0
CCNC Communication Equipment	214,195	214,720	93,961	64,890	141,453	141,285	108,962	165,099	162,881	162,881	162,881	438,494	438,494
CCNC Misc Equipment	78,257	78,257	59,720	59,720	59,720	60,753	59,720	59,720	59,720	59,720	59,720	59,720	59,720
[-] Construction work in progress	2,445,478	2,038,157	2,176,106	2,632,379	3,201,969	3,423,807	5,509,969	4,348,438	5,306,139	6,308,350	5,282,539	4,065,376	4,065,376
CWIP	2,342,622	1,887,975	1,979,324	2,383,607	2,873,345	3,084,130	5,142,942	4,005,524	4,928,334	5,986,120	5,092,472	4,009,123	4,009,123
CWIP - Workbasket Accrual	0	0	0	0	0	0	0	0	0	0	0	56,253	56,253
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	98,485	141,137	183,079	230,573	304,819	311,346	336,198	307,085	341,940	285,383	152,015	0	0
CWIP - Eng Clearing Eng Overhead	4,370	9,045	13,703	18,199	23,805	28,330	30,829	35,828	35,864	36,847	38,051	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Management Study - Pipe	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(85,411,504)	(86,027,351)	(86,669,761)	(87,278,655)	(87,756,462)	(88,344,182)	(88,949,945)	(89,528,343)	(90,115,527)	(90,400,504)	(89,363,166)	(89,805,736)	(89,805,736)
Accum Depreciation - Utility Plant in Service	(119,053,234)	(119,676,412)	(120,301,122)	(120,942,513)	(121,584,841)	(122,221,721)	(122,861,033)	(123,501,078)	(124,120,314)	(124,764,614)	(125,393,483)	(126,040,061)	(126,040,061)
Accum Depreciation - Salvage/Scrap	(4,284,856)	(4,284,856)	(4,338,983)	(4,339,844)	(4,339,844)	(4,339,844)	(4,339,844)	(4,389,249)	(4,389,249)	(4,389,249)	(4,399,924)	(4,399,983)	(4,399,983)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	37,964,911	37,972,340	38,008,864	38,042,319	38,206,939	38,256,196	38,289,843	38,400,988	38,433,133	38,792,548	40,469,521	40,673,681	40,673,681
Accum Depreciation - Reg Asset	(28,464)	(28,562)	(28,660)	(28,758)	(28,856)	(28,954)	(29,052)	(29,144)	(29,236)	(29,329)	(29,421)	(29,513)	(29,513)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Current Assets	7,092,712	6,070,504	7,166,289	7,604,227	7,864,899	8,040,822	8,787,539	8,824,731	9,115,714	8,316,215	8,126,331	6,695,035	6,695,035
[-] Cash and cash equivalents	928	(920,144)	(59,847)	56,973	413,982	5,608	(666)	468,901	37,497	96,018	192,077	(902,976)	(902,976)
BNYM TN	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	0	0	(22)	(22)	0	0	0	0	0	0	0	0
BNYM TN - Customer Lockbox	37,178	24,075	9,134	29,434	42,417	17,851	50,817	17,856	4,833	31,411	103,457	20,589	20,589
BNYM TN - Credit Card and E-Checks	0	0	0	0	(19,967)	0	0	0	0	82	0	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	0	0	0	(4,969)	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	85	0	0	92	70	0	0	50	19	0	0	0	0
BNYM TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(532,655)	(1,389,875)	(350,951)	(227,481)	(267,279)	(360,928)	(351,571)	(238,974)	(259,049)	(277,105)	(158,934)	(1,109,051)	(1,109,051)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0

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PNC AWCC-Payroll - Outbound ACH	0	0	0	0	0	0	0	0	(215)	0	0	0	0
PNC AWCC-Payroll - Outbound Check	0	0	0	0	(1,115)	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(98,841)	(94,659)	(89,827)	(93,049)	(90,963)	(99,363)	(110,059)	(98,796)	(102,360)	(105,329)	(104,260)	(105,805)	(105,805)
US Bank TN - Main	146,069	165,059	111,378	196,277	164,739	130,396	153,653	159,440	74,460	107,606	84,984	115,755	115,755
US Bank TN - Customer Direct Debit	(35)	(35)	(94)	(35)	(35)	(12,500)	(35)	(35)	(35)	(35)	(35)	(53)	(53)
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	507	96	57	168	117	228	36	0	22	(23)	35	0	0
US Bank TN - Credit Card and E-Checks	79,213	93,979	57,978	58,380	95,098	84,063	89,236	57,555	72,116	90,963	62,951	71,836	71,836
US Bank TN - Firstech Collections	0	0	0	0	0	0	70	0	0	0	0	0	0
US Bank TN - FiServ (aka CheckFree)	588	770	2,663	(28,438)	629	3,471	10,266	4,909	4,178	548	4,622	6,583	6,583
US Bank TN - Penn Credit	0	0	0	1,703	0	579	280	0	160	0	0	459	459
US Bank TN - E-Return - US Bank	143	218	277	85	278	290	165	53	53	72	76	776	776
US Bank TN -Credit Card & Echeck E-Returns	(54)	(155)	(1,167)	(160)	(558)	(416)	(258)	(582)	(193)	(2,132)	(468)	(767)	(767)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	12,464	0	0	0	0	0	0	0
US Bank TN - NSF Return Payments	0	35	87	0	0	0	18	0	351	55	187	146	146
US Bank TN - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	357,843	268,306	192,836	111,521	477,196	220,760	150,313	559,206	235,486	242,522	190,249	99,041	99,041
Suntrust TN - Outbound Wire	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Customer Lockbox	7,713	10,041	4,843	5,716	10,013	6,167	3,445	4,472	4,713	9,265	6,659	(5,501)	(5,501)
Suntrust TN - NSF - Return Payments	1,175	0	940	781	1,364	545	960	1,748	957	1,088	555	1,017	1,017
First Volunteer Bank, Whitwell, TN	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts receivable, net	3,722,322	3,447,110	3,960,635	3,626,017	3,612,567	4,328,543	4,325,251	4,039,728	5,029,051	4,348,592	3,956,371	3,878,957	3,878,957
[-] Utility customer accounts receivable	3,533,548	3,232,371	3,771,364	3,425,983	3,552,759	4,173,395	4,152,409	3,935,176	4,944,162	4,273,481	3,886,743	4,189,338	4,189,338
A/R - Customer - CIS Reconciliation	3,537,377	3,232,740	3,772,220	3,431,711	3,553,592	3,858,371	4,183,387	3,935,205	4,655,983	4,282,767	3,892,849	3,860,049	3,860,049
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	0	0	0	315,203	0	0	292,321	0	0	334,218	334,218
A/R - Customer - Payment Clarification	(3,830)	(369)	(856)	(5,727)	(833)	(178)	(30,978)	(29)	(4,154)	(9,287)	(6,141)	(5,168)	(5,168)
A/R - Customer - Returns Clarification	0	0	0	0	0	0	0	0	12	0	35	239	239
[-] Receivable from affiliated companies	177,991	216,748	88,085	189,378	6,129	70,374	195,546	93,805	63,639	77,396	14,763	(392,843)	(392,843)
A/R Assoc Cos - Miscellaneous	140,862	163,130	0	0	0	0	0	0	0	0	0	(589,312)	(589,312)
A/R Assoc Cos - Reconciliation Account	12,197	15,107	51,304	111,791	1,330	19,148	22,604	71,007	7,841	61,922	1,524	28,302	28,302
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	23,157	36,735	34,321	78,683	5,896	51,628	173,343	23,200	55,496	15,172	12,938	166,110	166,110
A/R Assoc Cos - Dividend Equivalents	1,775	1,775	2,460	(1,096)	(1,096)	(401)	(401)	(401)	302	302	302	2,058	2,058
[-] Other receivables, net	495,268	448,844	555,850	509,180	533,100	581,782	514,744	512,413	552,520	529,068	560,732	639,206	639,206
Misc A/R - Reconciliation Account	428,800	427,492	474,987	482,826	503,957	481,422	481,579	476,249	478,051	487,841	508,145	489,823	489,823
Misc A/R - Manual	1,252	1,256	1,361	1,362	1,484	8,735	1,382	1,716	1,495	1,504	10,226	56,466	56,466
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Liability Insurance	0	0	57,061	0	0	61,049	0	0	35,888	0	0	28,174	28,174
Misc A/R - Medicare Subsidy	65,216	19,747	22,384	25,022	27,660	30,298	31,811	34,449	37,086	39,724	42,362	64,710	64,710
Misc A/R - Employees	0	349	57	(30)	0	278	(28)	(2)	(2)	(2)	(2)	34	34
Misc A/R - Employees Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Allowance for uncollectible accounts	(484,485)	(450,853)	(454,664)	(498,524)	(479,422)	(497,008)	(537,447)	(501,666)	(531,270)	(531,353)	(505,867)	(556,745)	(556,745)
Allowance for Uncollectible Accounts	(479,742)	(446,109)	(446,074)	(490,109)	(470,832)	(484,846)	(525,285)	(489,504)	(520,981)	(521,064)	(495,579)	(545,463)	(545,463)

Tennessee American Water Company
2017 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	175	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(4,743)	(4,743)	(8,590)	(8,590)	(8,590)	(12,162)	(12,162)	(12,162)	(10,288)	(10,288)	(10,288)	(11,281)	(11,281)
[-] Unbilled revenues	2,178,648	2,206,850	1,836,711	2,446,703	2,307,248	2,264,262	2,587,967	2,549,130	2,393,921	2,331,427	2,522,574	2,356,748	2,356,748
Unbilled Utility Revenue	2,178,648	2,206,850	1,836,711	2,446,703	2,307,248	2,264,262	2,587,967	2,549,130	2,393,921	2,331,427	2,522,574	2,356,748	2,356,748
[-] Materials and supplies	800,213	825,042	837,593	859,669	1,033,384	961,038	1,004,881	961,249	969,028	870,146	904,810	914,411	914,411
Inventory - Plant Material	650,266	664,482	686,321	736,737	884,318	793,929	785,138	777,363	809,207	690,320	718,916	758,840	758,840
Inventory - Chemicals	147,242	158,935	145,877	132,150	197,356	147,337	219,742	174,842	151,522	170,696	174,733	147,571	147,571
Inventory - Other Materials & Supplies	2,706	1,625	5,395	(9,217)	(48,290)	19,771	0	9,044	8,300	9,130	11,161	7,999	7,999
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	390,601	511,645	591,198	614,865	497,717	481,371	870,106	805,724	686,216	670,033	550,499	447,897	447,897
Other Special Deposits	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	65,000	65,000	65,000	15,000	15,000
Prepaid Taxes	259,556	207,645	155,734	103,823	51,911	0	472,503	420,592	368,680	349,609	305,908	263,583	263,583
Prepaid Insurance	18,247	109,149	65,826	136,387	98,507	169,611	121,808	74,503	45,678	97,785	50,480	3,187	3,187
Prepaid Insurance - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(16,187)	(32,374)	161,805	143,826	125,848	107,870	89,891	71,913	53,935	35,957	17,978	0	0
Prepaid Audit Fees	8,290	10,362	14,628	8,290	11,055	6,910	9,376	5,223	6,609	2,218	11,015	6,608	6,608
Prepaid Other	27,295	18,681	18,915	1,453	(7,160)	0	0	83,487	39,375	31,348	19,723	4,500	4,500
Prepaid Other - Global	78,400	183,182	159,290	206,086	202,557	181,980	161,528	135,005	106,939	88,115	80,394	155,018	155,018
[-] Total Regulatory and other long-term assets	6,502,652	6,490,280	6,346,057	6,425,909	6,414,431	10,390,019	6,389,587	6,357,750	10,588,556	6,333,470	6,300,132	6,208,422	6,208,422
[-] Regulatory assets	6,442,327	6,431,739	6,289,299	6,370,934	6,361,240	10,338,611	6,339,961	6,309,908	10,542,497	6,289,194	6,257,640	6,167,713	6,167,713
[-] Reg asset - income tax recovery	5,071,493	5,065,871	5,060,209	5,054,671	5,050,114	5,046,287	5,042,508	5,017,591	5,035,896	5,033,895	5,032,372	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	36,269	38,555	40,801	43,172	46,523	50,604	54,733	37,725	63,938	69,845	76,230	0	0
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	1,795,782	0	0
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	621,887	614,318	606,749	599,180	591,611	584,042	576,473	568,904	561,335	553,766	546,197	0	0
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,070,017	3,073,703	3,077,389	3,081,075	3,084,761	3,088,447	3,092,133	3,095,819	3,099,505	3,103,191	3,106,877	0	0
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(452,462)	(456,488)	(460,513)	(464,538)	(468,563)	(472,589)	(476,614)	(480,639)	(484,664)	(488,690)	(492,715)	0	0
[-] Debt and preferred stock expense	1,128,044	1,123,702	1,118,928	1,114,414	1,109,901	1,105,387	1,100,874	1,096,360	1,091,847	1,087,333	1,082,820	1,078,306	1,078,306
Reg Asset - Unamortized Debt Exp	21,678	21,502	21,295	21,107	20,918	20,730	20,541	20,353	20,165	19,976	19,788	19,599	19,599
Reg Asset - Unamortized Debt Exp Interco	1,106,365	1,102,199	1,097,633	1,093,308	1,088,983	1,084,658	1,080,332	1,076,007	1,071,682	1,067,357	1,063,032	1,058,707	1,058,707
[-] Deferred pension													0
Reg Asset - Deferred Pension													0
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	12,475	11,852	11,228	10,604	9,980	9,357	8,733	8,109	7,485	6,862	6,238	5,614	5,614
Reg Asset - Purchase Prem Rec Thru Rates	12,475	11,852	11,228	10,604	9,980	9,357	8,733	8,109	7,485	6,862	6,238	5,614	5,614
[-] Other regulatory assets	230,315	230,315	98,934	191,244	191,244	4,177,580	187,847	187,847	4,407,268	161,104	136,210	5,083,792	5,083,792
Reg Asset - Cost of Removal	0	0	0	0	0	2,992,085	0	0	3,846,081	0	0	4,087,455	4,087,455
Reg Asset - Cost of Removal - RWIP	0	0	0	0	0	1,089,958	0	0	492,393	0	0	921,918	921,918
Reg Asset - Deferred Vacation Pay	205,421	205,421	74,040	166,350	166,350	70,643	162,953	162,953	43,900	136,210	136,210	74,418	74,418
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	0	0	0
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Management Study	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other long-term assets	60,325	58,542	56,758	54,975	53,192	51,409	49,625	47,842	46,059	44,276	42,492	40,709	40,709
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	60,325	58,542	56,758	54,975	53,192	51,409	49,625	47,842	46,059	44,276	42,492	40,709	40,709
[-] CAPITAL AND LIABILITIES	(228,572,206)	(227,097,330)	(229,331,560)	(229,299,878)	(229,388,995)	(234,546,728)	(232,250,538)	(232,637,232)	(238,872,069)	(234,341,867)	(233,801,166)	(236,961,199)	(236,961,199)
[-] Total Capitalization	(151,321,038)	(151,323,225)	(151,347,898)	(151,349,091)	(155,351,560)	(155,364,723)	(155,365,916)	(155,368,376)	(155,382,789)	(155,383,983)	(155,386,678)	(155,404,352)	(155,404,352)
[-] Total Equity	(78,935,074)	(78,936,068)	(78,959,547)	(78,959,547)	(82,960,822)	(82,972,791)	(82,972,791)	(82,974,057)	(82,987,277)	(82,987,277)	(82,988,778)	(83,005,259)	(83,005,259)

Tennessee American Water Company
2017 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Total Stockholders' equity	(78,935,074)	(78,936,068)	(78,959,547)	(78,959,547)	(82,960,822)	(82,972,791)	(82,972,791)	(82,974,057)	(82,987,277)	(82,987,277)	(82,988,778)	(83,005,259)	(83,005,259)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(34,445,812)	(34,446,806)	(34,454,876)	(34,454,876)	(38,456,152)	(38,468,121)	(38,468,121)	(38,469,387)	(38,482,607)	(38,482,607)	(38,484,108)	(38,500,589)	(38,500,589)
Paid-in Capital - Subs Intercompany	(34,445,812)	(34,446,806)	(34,454,876)	(34,454,876)	(38,456,152)	(38,468,121)	(38,468,121)	(38,469,387)	(38,482,607)	(38,482,607)	(38,484,108)	(38,500,589)	(38,500,589)
[-] Retained earnings	(30,735,027)	(30,735,027)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)	(30,750,435)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)	(31,241,403)
Retained Earnings Retro Accounting Adjustments	0	0	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)	(15,408)
[-] Total Long-term debt	(72,385,964)	(72,387,157)	(72,388,351)	(72,389,544)	(72,390,738)	(72,391,931)	(72,393,125)	(72,394,319)	(72,395,512)	(72,396,706)	(72,397,899)	(72,399,093)	(72,399,093)
[-] Long-term debt	(72,385,964)	(72,387,157)	(72,388,351)	(72,389,544)	(72,390,738)	(72,391,931)	(72,393,125)	(72,394,319)	(72,395,512)	(72,396,706)	(72,397,899)	(72,399,093)	(72,399,093)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	314,036	312,843	311,649	310,456	309,262	308,069	306,875	305,681	304,488	303,294	302,101	300,907	300,907
Bonds - Interco	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)	(67,000,000)
[-] Total Current Liabilities	(14,825,982)	(13,412,787)	(15,403,727)	(15,142,038)	(11,021,015)	(11,882,102)	(12,129,575)	(12,167,484)	(13,336,182)	(13,279,219)	(10,605,956)	(13,354,020)	(13,354,020)
[-] Short-term debt	(2,954,641)	(4,708,087)	(9,601,570)	(8,757,758)	(3,501,496)	(3,864,562)	(3,543,607)	(1,977,122)	(3,726,505)	(1,792,513)	(247,740)	(2,688,453)	(2,688,453)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(2,954,641)	(4,708,087)	(9,601,570)	(8,757,758)	(3,501,496)	(3,864,562)	(3,543,607)	(1,977,122)	(3,726,505)	(1,792,513)	(247,740)	(2,688,453)	(2,688,453)
In-House Cash Center Bank	(4,179,156)	(5,914,699)	(10,738,521)	(9,897,702)	(4,643,564)	(4,909,703)	(4,686,236)	(3,118,058)	(4,908,270)	(2,881,261)	(1,384,036)	(4,185,398)	(4,185,398)
IHC Clearing - Outgoing Payment	84,859	66,956	(2,705)	288	2,413	(94,514)	2,974	1,281	42,109	(50,908)	(3,360)	357,290	357,290
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(1,807,085)	(1,322,259)	(1,949,694)	(2,020,616)	(2,255,445)	(2,889,921)	(2,189,697)	(2,711,369)	(3,487,882)	(3,932,798)	(4,277,303)	(5,313,325)	(5,313,325)
[-] Accounts payable external	(2,172,423)	(1,661,600)	(1,699,682)	(2,078,993)	(1,976,051)	(2,109,893)	(2,135,435)	(2,633,263)	(3,346,917)	(3,941,628)	(4,319,220)	(4,600,348)	(4,600,348)
A/P - Reconciliation Account	(958,185)	(749,661)	(437,704)	(863,647)	(536,126)	(611,326)	(569,701)	(627,146)	(818,541)	(794,529)	(1,366,342)	(1,314,434)	(1,314,434)
A/P Intercompany - Reconciliation Account	(40,688)	(135,737)	(91,686)	(106,309)	(135,457)	(82,392)	(55,975)	(45,601)	(107,744)	(19,384)	(105,864)	(491,604)	(491,604)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(18,150)	(13,941)	(15,192)	(9,625)	(12,664)	(10,688)	(3,798)	(3,645)	(210)	(15,797)	(25,863)	(33,049)	(33,049)
A/P - Gcard Clearing	0	0	0	0	0	(61,467)	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	8,267	0	0	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	(118,825)	(19,000)	(53,561)	(76,514)	(53,561)	(105,586)	(104,904)	(30,630)	(41,595)	(37,444)	(40,000)	16,490	16,490
A/P - Workbasket Accrual	(47,510)	(26,892)	(23,475)	(27,462)	(46,243)	(49,242)	(27,756)	(36,596)	(57,342)	(21,302)	(39,561)	(24,913)	(24,913)
A/P - Pcard Accrual	(49,430)	(32,527)	(31,109)	(39,869)	(36,331)	(37,635)	(56,160)	(47,149)	(34,900)	(28,926)	(20,142)	(2,417)	(2,417)
A/P - Misc Global	(77,922)	(95,124)	(90,227)	(66,465)	(92,492)	(86,140)	(75,405)	(96,304)	(57,049)	(86,476)	(79,226)	(80,825)	(80,825)
A/P - Project Cost Accrual	(842,547)	(581,321)	(928,729)	(861,673)	(1,057,262)	(1,068,273)	(1,184,481)	(1,725,708)	(2,198,931)	(2,856,369)	(2,530,335)	(2,648,725)	(2,648,725)
A/P-GRIR Capital Services	(19,166)	(7,398)	(27,999)	(27,429)	(5,916)	(5,411)	(57,255)	(20,484)	(30,605)	(81,402)	(111,885)	(20,870)	(20,870)
[-] Accounts payable associated companies	365,338	339,341	(250,012)	58,377	(279,394)	(780,027)	(54,262)	(78,106)	(140,964)	8,830	41,916	(712,977)	(712,977)
A/P Associated Companies	(4,775)	(14,628)	(713)	(4,199)	(20,176)	(2,521)	(1,892)	(16,227)	(1,437)	(3,569)	(14,600)	(451,557)	(451,557)
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	877,432	645,408	415,949	630,927	489,668	742,990	719,983	599,259	637,960	721,991	694,421	623,779	623,779
A/P Associated Companies - Service Co Bill	(668,565)	(452,684)	(665,248)	(568,351)	(748,886)	(1,520,496)	(772,602)	(661,139)	(777,488)	(709,593)	(636,717)	(885,199)	(885,199)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
CFO - SLPP Interco	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	90	90	90	90	90	90	90	90	90	90	90	90	90

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G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Receivable Interco - CIS Reconciliation	106	106	106	106	106	106	106	106	106	106	106	106	106
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	27	27	27	27	27	27	27	27	27	27	27	27	27
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	136	136	136	136	136	136	136	136	136	136	136	136	136
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	161,246	161,246	0	0	0	0	250	0	0	0	(1,188)	0	0
[-] Taxes accrued, including income taxes	(6,220,556)	(3,539,218)	(1,655,920)	(1,659,035)	(2,047,546)	(1,587,566)	(2,976,748)	(3,725,667)	(3,676,715)	(4,591,555)	(2,982,585)	(2,221,618)	(2,221,618)
[-] Accrued federal income tax	(2,305,675)	(2,409,106)	(249,046)	(450,836)	(705,008)	(396,139)	(716,369)	(1,036,175)	(694,029)	(1,147,250)	419,534	2,008,254	2,008,254
Accrued FIT - Current Year	(2,986,336)	(3,089,767)	(1,519,643)	(1,721,433)	(719,859)	(410,990)	(731,220)	(1,051,026)	(708,880)	(1,162,101)	(298,080)	533,196	533,196
Accrued FIT - Prior Years	680,661	680,661	1,270,597	1,270,597	14,851	14,851	14,851	14,851	14,851	14,851	717,614	1,475,058	1,475,058
[-] Accrued state income tax	568,910	544,419	92,991	641,131	577,355	799,704	640,831	563,769	598,871	486,980	819,815	(70,897)	(70,897)
Accrued SIT - Current Year	(158,560)	(183,051)	(211,229)	336,911	273,135	(40,809)	(118,454)	(195,516)	(160,414)	(272,305)	(64,805)	(209,499)	(209,499)
Accrued SIT - Prior Years	727,470	727,470	304,220	304,220	304,220	840,513	759,285	759,285	759,285	759,285	884,620	138,602	138,602
[-] Other accrued taxes	(4,483,792)	(1,674,532)	(1,499,866)	(1,849,330)	(1,919,893)	(1,991,132)	(2,901,210)	(3,253,261)	(3,581,557)	(3,931,286)	(4,221,934)	(4,158,975)	(4,158,975)
Accrued Tax - FUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - FICA	(53,314)	(57,078)	(14,146)	(16,334)	(23,622)	(30,964)	(33,300)	(41,547)	(24,815)	(29,320)	(35,943)	(48,564)	(48,564)
Accrued Tax - SUTA	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Payroll Tax Clearing													0
Accrued Tax - Property Tax	(3,538,744)	(679,494)	(925,286)	(1,222,937)	(1,520,588)	(1,818,238)	(2,115,889)	(2,413,540)	(2,711,190)	(3,008,841)	(3,246,534)	(3,542,522)	(3,542,522)
Accrued Tax - Use Tax	2,267	3,041	566	(2,058)	279,316	560,071	(3,021)	(2,175)	(2,552)	(3,124)	(2,457)	(3,888)	(3,888)
Accrued Tax - Franchise Tax - Income Tax	(894,000)	(941,000)	(561,000)	(608,000)	(655,000)	(702,000)	(749,000)	(796,000)	(843,000)	(890,000)	(937,000)	(564,000)	(564,000)
[-] Interest accrued	(1,164,301)	(1,459,505)	(485,075)	(706,756)	(1,002,188)	(856,425)	(1,151,857)	(1,447,288)	(472,630)	(694,312)	(989,743)	(856,425)	(856,425)
Interest Accrued - LTD	(184,959)	(221,971)	(35,999)	(73,239)	(110,479)	(147,719)	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(147,719)
Interest Accrued - LTD Interco	(979,342)	(1,237,534)	(449,076)	(633,517)	(891,709)	(708,706)	(966,898)	(1,225,090)	(436,631)	(621,073)	(879,265)	(708,706)	(708,706)
[-] Other current liabilities	(2,679,399)	(2,383,717)	(1,711,469)	(1,997,872)	(2,214,341)	(2,683,628)	(2,267,667)	(2,306,037)	(1,972,450)	(2,268,041)	(2,108,584)	(2,274,199)	(2,274,199)
Accrued Vacation Pay	(205,421)	(205,421)	(74,040)	(166,350)	(166,350)	(70,643)	(162,953)	(162,953)	(43,900)	(136,210)	(136,210)	(74,418)	(74,418)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(191,090)	(181,814)	(152,351)	(190,956)	(155,531)	(197,241)	(188,889)	(203,054)	(199,616)	(177,297)	(167,280)	(210,876)	(210,876)
Accrued Legal	(58,020)	(69,812)	(91,450)	(42,445)	(24,337)	(24,321)	(31,267)	(48,357)	(30,525)	(40,838)	(28,618)	(33,776)	(33,776)
Accrued Wages	(331,856)	(312,330)	(133,045)	(136,544)	(212,936)	(290,217)	(304,104)	(384,787)	(147,302)	(190,654)	(261,047)	(276,234)	(276,234)
Accrued Wages - Net Adjustments Clearing	0	0	0	0	0	0	0	0	0	0	0	2,834	2,834
Accrued Insurance	(153,646)	(115,985)	(72,628)	(72,628)	(89,793)	(106,712)	(90,610)	(108,377)	(56,841)	(67,169)	(78,186)	(87,294)	(87,294)
Accrued Insurance Retro Adjustment	(209,426)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(144,476)	(54,357)	(54,357)
Accrued Insurance Unfunded	0	0	(57,061)	0	0	(61,049)	0	0	(35,888)	0	0	(28,174)	(28,174)
Accrued Waste Disposal	(27,000)	(32,200)	(39,570)	(20,735)	(33,000)	(27,500)	(32,000)	(32,000)	(38,000)	(32,000)	(32,000)	(17,000)	(17,000)
Accrued Retiree Medical	(1,692)	(3,292)	(5,250)	(6,857)	(8,771)	(11,000)	(12,776)	(14,732)	(14,625)	(16,443)	(18,308)	(19,500)	(19,500)
Accrued DCP - Contribution	(12,215)	(12,189)	(15,123)	(16,001)	(8,397)	(10,803)	(12,066)	(15,324)	(15,961)	(17,839)	(9,509)	(10,448)	(10,448)
Accrued Health Savings Account	0	0	0	0	600	750	750	250	250	(500)	(500)	(500)	(500)
Accrued Bank Fees	(5,319)	(4,607)	(10,993)	(6,963)	(12,830)	(16,118)	(18,302)	(20,410)	(11,087)	(6,186)	(12,622)	(9,443)	(9,443)
Accrued Severance	0	0	0	0	0	0	0	0	0	0	0	(8,586)	(8,586)
Accrued Employer 401k Match	(7,740)	(7,749)	(10,226)	(9,860)	(4,930)	(6,670)	(8,208)	(10,592)	(10,963)	(12,173)	(6,497)	(7,203)	(7,203)
Accrued Incentive Plan Cash	(405,313)	(427,432)	(69,040)	(92,054)	(115,067)	(138,171)	(161,199)	(184,228)	(193,897)	(215,441)	(237,357)	(362,508)	(362,508)
Miscellaneous Deposits Payable	0	0	0	(2,500)	(2,500)	(2,500)	(5,000)	(6,000)	0	0	0	0	0
Accrued Paving	(6,305)	(33,150)	(35,622)	(4,117)	(2,908)	(2,678)	(3,135)	0	0	(1,314)	(4,295)	(1,950)	(1,950)
Accrued Litigation	(10,000)	(10,000)	0	0	0	0	0	0	0	0	0	0	0
Unclaimed Customer Credits	(5,055)	(5,077)	(5,144)	(4,764)	(4,781)	(4,796)	(4,810)	(4,839)	(4,860)	(3,560)	(3,576)	(3,597)	(3,597)
Unclaimed A/P Checks	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(3,261)	(3,261)	(4,500)	(38,410)	(38,394)	(38,394)	(39,931)	(39,931)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0

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G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
WH PR - Flex Spending	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	0	0	(7,254)	(14,257)	0	0	0	0	(15,437)	(14,456)	0	0	0
WH PR - Garnishments	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Life Insurance	(28)	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FIT	(483)	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Tax Coll Pay FICA	734	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - ESPP	(6,291)	0	(5,768)	(9,493)	0	(3,621)	(7,236)	(285)	(5,325)	(8,838)	0	(3,370)	(3,370)
WH PR - Tax Coll SIT	0	0	0	0	0	0	0	0	0	0	0	0	0
GRIR - Stock E (Materials)	(22,268)	(38,483)	(29,051)	(37,356)	(83,493)	(15,318)	(12,537)	(19,937)	(1,646)	(2,184)	(6,895)	(2,133)	(2,133)
GRIR - Stock C (Chemicals)	(5,411)	(3,578)	(8,289)	(11,622)	(11,562)	(18,116)	(14,675)	(28,989)	(39,281)	(32,624)	(24,269)	(16,597)	(16,597)
GRIR - Non-inventory	(23,757)	(69,655)	(183,407)	(50,759)	(66,674)	(101,210)	(77,571)	(139,130)	(84,978)	(124,350)	(167,120)	(165,294)	(165,294)
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(465)	0	(72)	(144)	(216)	(288)	(359)	(71)	(142)	(209)	(70)	(140)	(140)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	11,590,914	11,910,589	12,144,277	12,431,060	12,429,546	12,456,492	13,329,254	13,661,511	13,993,964	14,301,733	14,648,580	14,941,656	14,941,656
CFO Sales Tax - from CIS	(11,910,818)	(12,145,827)	(12,431,892)	(12,712,548)	(13,021,184)	(13,329,962)	(13,662,134)	(13,995,207)	(14,302,184)	(14,649,874)	(14,942,062)	(15,212,140)	(15,212,140)
Deferred Revenue - Current Portion	(397,436)	(197,236)	0	(401,508)	(200,754)	0	(401,104)	(200,552)	0	(397,746)	(198,873)	0	0
Other Current Liabilities - Tax Sensitive													0
Other Current Liabilities - Non-Tax Sensitive	0	0	0	0	0	(315,203)	0	0	(292,321)	0	0	(334,218)	(334,218)
Advances for Construction - Current	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(239,000)	(239,000)	(239,000)	(239,000)	(239,000)	(239,000)	(239,000)	(239,000)
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(47,433,319)	(47,390,668)	(47,624,171)	(47,875,742)	(48,053,356)	(52,329,717)	(48,427,235)	(48,205,854)	(53,201,411)	(48,743,540)	(50,741,936)	(51,083,668)	(51,083,668)
[-] Customer Advances for construction	(3,889,077)	(3,838,214)	(3,923,713)	(3,932,713)	(4,010,628)	(4,049,569)	(3,955,813)	(3,743,173)	(3,421,892)	(3,416,645)	(3,392,955)	(3,281,859)	(3,281,859)
Advances for Construction - NT Mains													0
Advances for Construction - NT Extension Deposits	(3,645,678)	(3,599,195)	(3,864,701)	(3,864,701)	(3,864,272)	(3,814,490)	(3,782,411)	(3,593,219)	(3,361,111)	(3,361,843)	(3,366,923)	(3,296,577)	(3,296,577)
Advances for Construction - NT Hydrants	(65,157)	(60,388)	(60,388)	(60,388)	(60,388)	(60,038)	(59,029)	(49,694)	(44,792)	(44,792)	(44,792)	(44,570)	(44,570)
Advances for Construction - NT WIP	(296,221)	(296,221)	(104,424)	(104,424)	(166,400)	(205,270)	(172,729)	(153,622)	(83,324)	(72,996)	(77,208)	(77,208)	(77,208)
Advances for Construction - Tax Services	(148,155)	(146,077)	(145,989)	(145,989)	(145,989)	(190,227)	(154,451)	(152,778)	(130,339)	(171,748)	(129,822)	(102,503)	(102,503)
Advances for Construction - Tax WIP	(4,866)	(7,332)	(19,210)	(28,210)	(44,578)	(18,544)	(26,194)	(32,860)	(41,326)	(4,266)	(13,210)	0	0
Advances for Construction - Reclassed to Current	271,000	271,000	271,000	271,000	271,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000	239,000
[-] Deferred income taxes	(45,832,370)	(45,962,086)	(46,032,441)	(46,251,280)	(46,496,978)	(46,643,335)	(46,901,320)	(47,155,434)	(48,048,061)	(48,119,686)	(50,618,066)	(27,291,798)	(27,291,798)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(39,015,731)	(39,125,732)	(39,166,198)	(39,357,122)	(39,560,850)	(39,674,084)	(39,899,437)	(40,121,146)	(40,880,087)	(40,955,926)	(43,048,617)	(21,341,576)	(21,341,576)
Deferred FIT Liability – Property	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(38,998,063)	(39,108,064)	(39,148,530)	(39,339,454)	(39,543,182)	(39,656,416)	(39,881,769)	(40,103,478)	(40,862,419)	(40,938,258)	(43,030,949)	(21,323,908)	(21,323,908)
[-] State Deferred income taxes long-term	(6,816,639)	(6,836,354)	(6,866,243)	(6,894,158)	(6,936,128)	(6,969,251)	(7,001,883)	(7,034,288)	(7,167,974)	(7,163,760)	(7,569,449)	(5,950,222)	(5,950,222)
Deferred SIT Liability – Non Property	(6,816,639)	(6,836,354)	(6,866,243)	(6,894,158)	(6,936,128)	(6,969,251)	(7,001,883)	(7,034,288)	(7,167,974)	(7,163,760)	(7,569,449)	(5,950,222)	(5,950,222)
[-] Deferred investment tax credits	(422,588)	(416,224)	(409,860)	(403,496)	(397,132)	(390,768)	(384,404)	(378,040)	(371,676)	(365,312)	(358,948)	(352,584)	(352,584)
Unamortized ITC - 3%	(9,613)	(9,355)	(9,097)	(8,839)	(8,581)	(8,323)	(8,065)	(7,807)	(7,549)	(7,291)	(7,033)	(6,775)	(6,775)
Unamortized ITC - 4%	(45,107)	(44,710)	(44,313)	(43,916)	(43,519)	(43,122)	(42,725)	(42,328)	(41,931)	(41,534)	(41,137)	(40,740)	(40,740)
Unamortized ITC - 10%	(367,868)	(362,159)	(356,450)	(350,741)	(345,032)	(339,323)	(333,614)	(327,905)	(322,196)	(316,487)	(310,778)	(305,069)	(305,069)
[-] Regulatory liabilities	2,280,437	2,299,721	2,267,065	2,312,465	2,364,069	(1,670,582)	2,465,264	2,634,165	(1,732,708)	2,860,690	3,202,740	(20,530,648)	(20,530,648)
[-] Reg liability - cost of removal	3,953,644	3,943,208	3,993,209	4,007,013	4,026,073	0	4,101,970	4,220,447	0	4,534,967	4,825,208	0	0
Reg Liab - Cost of Removal	1,042,918	1,003,458	2,900,662	2,930,023	2,927,139	0	3,802,368	3,852,968	0	3,832,620	4,006,161	0	0

Tennessee American Water Company
2017 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reg Liab - Cost of Removal RWIP	2,910,726	2,939,751	1,092,547	1,076,989	1,098,935	0	299,602	367,479	0	702,348	819,047	0	0
[-] Other regulatory liabilities	(1,673,207)	(1,643,487)	(1,726,144)	(1,694,548)	(1,662,005)	(1,670,582)	(1,636,705)	(1,586,282)	(1,732,708)	(1,674,277)	(1,622,468)	(20,530,648)	(20,530,648)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(336,122)	(334,900)	(333,678)	(332,456)	(331,234)	(330,012)	(328,790)	(327,568)	(326,346)	(325,124)	(323,902)	0	0
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	395,006	393,569	392,132	390,695	389,258	387,821	386,384	384,947	383,510	382,073	380,636	0	0
Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	0	0	0	0	0	0	0	0	0	0	0	(176,880)	(176,880)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	184,438	183,751	183,064	182,377	181,690	181,003	180,316	179,628	178,941	178,254	177,567	176,880	176,880
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(5,895)	(5,730)	(5,565)	(5,400)	(5,235)	(5,070)	(4,905)	(4,740)	(4,575)	(4,410)	(4,245)	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(28,821)	(28,567)	(28,313)	(28,059)	(27,805)	(27,551)	(27,297)	(27,043)	(26,789)	(26,535)	(26,281)	0	0
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(212,582)	(209,281)	(205,980)	(202,679)	(199,378)	(196,077)	(192,776)	(189,475)	(186,174)	(182,873)	(179,572)	0	0
Reg Liab - Refund to Customers	0	0	0	0	0	0	0	0	0	0	0	(142,110)	(142,110)
Reg Liab - Pension Tracker	(1,489,819)	(1,473,779)	(1,457,738)	(1,441,698)	(1,425,657)	(1,409,617)	(1,393,577)	(1,377,536)	(1,361,496)	(1,345,455)	(1,329,415)	(1,313,375)	(1,313,375)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Other	(179,411)	(168,550)	(270,065)	(257,328)	(243,643)	(271,079)	(256,060)	(224,495)	(389,779)	(350,207)	(317,256)	(19,075,163)	(19,075,163)
[-] Accrued pension expense	1,453,471	1,511,822	1,459,433	1,407,045	1,460,424	1,408,035	1,355,646	1,405,636	1,353,247	1,300,858	1,350,847	1,298,459	1,298,459
Accrued Pension Expense	1,453,471	1,511,822	1,459,433	1,407,044	1,460,424	1,408,035	1,355,646	1,405,635	1,353,247	1,300,858	1,350,847	1,298,458	1,298,458
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	(802,680)	(768,508)	(791,383)	(814,257)	(776,421)	(799,296)	(822,170)	(784,334)	(807,209)	(830,083)	(792,247)	(834,832)	(834,832)
Accrued OPEB	(251,675)	(214,865)	(235,102)	(255,338)	(214,864)	(235,101)	(255,338)	(214,864)	(235,101)	(255,337)	(214,863)	(235,100)	(235,100)
Accrued OPEB Medicare Subsidy	(551,005)	(553,643)	(556,281)	(558,919)	(561,557)	(564,195)	(566,832)	(569,470)	(572,108)	(574,746)	(577,384)	(599,732)	(599,732)
[-] Other Deferred Credits	(220,512)	(217,180)	(193,273)	(193,505)	(196,690)	(184,202)	(184,438)	(184,674)	(173,112)	(173,362)	(133,307)	(90,406)	(90,406)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(186,041)	(186,041)	(161,218)	(161,218)	(162,799)	(149,382)	(149,382)	(149,382)	(136,881)	(136,881)	(121,484)	(76,590)	(76,590)
FIN 48 Reserve - Federal	(2,596)	(2,596)	(2,596)	(2,596)	(2,596)	(478)	(478)	(478)	599	599	1,675	(33)	(33)
FIN 48 Reserve - State	(183,445)	(183,445)	(158,622)	(158,622)	(160,203)	(148,904)	(148,904)	(148,904)	(137,480)	(137,480)	(123,159)	(76,557)	(76,557)
[-] Other long-term liabilities	(34,471)	(31,139)	(32,055)	(32,287)	(33,891)	(34,820)	(35,056)	(35,292)	(36,231)	(36,481)	(11,823)	(13,816)	(13,816)
Accrued Defined Contribution SERP	(2,952)	(3,175)	(3,405)	(3,635)	(1,136)	(1,366)	(1,595)	(1,825)	(2,055)	(2,298)	(2,528)	(2,758)	(2,758)
Deferred FAS 112 Costs	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	0	0	0
Accrued Dividend Equivalents	(1,775)	1,781	1,096	1,096	1,096	401	401	401	(302)	(302)	(302)	(2,058)	(2,058)
Non-Qualified Savings & Def Compensation	(4,850)	(4,851)	(4,853)	(4,855)	(8,958)	(8,962)	(8,968)	(8,974)	(8,981)	(8,987)	(8,994)	(9,000)	(9,000)
[-] Contributions in aid of construction	(14,991,867)	(14,970,650)	(14,955,764)	(14,933,007)	(14,963,063)	(14,970,186)	(16,327,812)	(16,895,518)	(16,951,687)	(16,935,125)	(17,066,597)	(17,119,159)	(17,119,159)
CIAC-Non Taxable - Mains	(5,868,646)	(5,868,646)	(5,868,646)	(5,868,646)	(5,868,646)	(5,868,646)	(5,867,010)	(5,867,010)	(5,867,010)	(5,867,010)	(5,867,010)	(5,867,010)	(5,867,010)
CIAC-Non Taxable - Ext Dep	(5,406,908)	(5,408,426)	(5,429,470)	(5,429,470)	(5,427,683)	(5,431,683)	(5,453,867)	(7,284,870)	(7,358,289)	(7,355,753)	(7,450,569)	(7,471,387)	(7,471,387)
CIAC-Non Taxable - Services	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)
CIAC-Non Taxable - Meters	(103,675)	(103,675)	(103,675)	(103,675)	(103,675)	(103,675)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)	(98,235)
CIAC-Non Taxable - Hydrants	(1,074,853)	(1,074,853)	(1,074,312)	(1,074,312)	(1,076,528)	(1,076,528)	(1,083,789)	(1,208,955)	(1,208,955)	(1,232,490)	(1,232,490)	(1,238,200)	(1,238,200)
CIAC-Non Taxable - Other	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)
CIAC-Non Taxable - WIP	(40,596)	(40,596)	(27,944)	(27,944)	(80,329)	(106,212)	(1,428,701)	(33,161)	(28,959)	(16,459)	(36,294)	(42,991)	(42,991)
CIAC-Taxable - Mains	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)
CIAC-Taxable - Services	(2,065,289)	(2,065,289)	(2,065,289)	(2,065,289)	(2,065,289)	(2,065,289)	(2,100,821)	(2,130,697)	(2,142,623)	(2,142,623)	(2,184,549)	(2,229,128)	(2,229,128)
CIAC-Taxable - Meters	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)
CIAC-Taxable - Hydrants	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)
CIAC-Taxable - WIP	0	0	0	0	0	0	0	0	0	0	0	0	0
Accum Amort CIAC - Other	4,307,622	4,325,610	4,343,601	4,361,612	4,379,623	4,397,636	4,415,654	4,433,674	4,453,842	4,474,086	4,494,372	4,514,757	4,514,757
Accum Amort CIAC - Tax	777,915	782,662	787,408	792,155	796,901	801,648	806,394	811,173	815,980	820,798	825,616	830,473	830,473
Result	**213,922**	**598,769**	**5,053**	**928,229**	**1,649,669**	**1,808,103**	**2,726,413**	**3,718,457**	**2,683,437**	**3,663,321**	**4,721,000**	**2,546,566**	**2,546,566**

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Standard GAAP	$477,856	$903,049	$358,657	$1,061,279	$1,935,351	$2,009,665	$3,387,417	$4,491,734	$3,288,117	$4,068,339	$4,925,783	$2,247,557	$2,247,557
[-] BALANCE SHEET	477,856	903,049	358,657	1,061,279	1,935,351	2,009,665	3,387,417	4,491,734	3,288,117	4,068,339	4,925,783	2,247,557	2,247,557
[-] ASSETS	220,259,726	219,950,056	220,447,279	223,697,267	225,081,190	226,009,785	228,179,888	227,949,630	228,443,376	229,562,158	229,562,732	228,352,776	228,352,776
[-] Total Property Plant & Equipment	206,566,326	206,683,522	207,632,419	210,370,801	211,551,598	212,023,651	212,566,536	212,947,046	213,944,056	214,359,603	214,723,152	214,861,410	214,861,410
[-] Utility property, net	206,566,326	206,683,522	207,632,419	210,370,801	211,551,598	212,023,651	212,566,536	212,947,046	213,944,056	214,359,603	214,723,152	214,861,410	214,861,410
[-] Utility plant in service	282,654,457	282,350,913	283,071,656	284,785,063	285,215,428	293,371,906	294,868,549	295,632,477	296,084,100	296,731,635	296,726,040	297,481,240	297,481,240
UPIS - Land & Land Rights - Pumping	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582	108,582
UPIS - Land & Land Rights - Water Treatment	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009	18,009
UPIS - Land & Land Rights - Transmission & Distrib	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474	645,474
UPIS - Land & Land Rights - Admin & General	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022	25,022
UPIS - Struct & Imp - Source of Supply	426,269	426,269	426,269	432,068	432,068	437,689	437,689	437,689	437,689	444,143	444,143	445,786	445,786
UPIS - Struct & Imp - Pumping	6,139,170	6,130,551	6,130,551	6,130,551	6,109,541	6,109,541	6,105,407	6,105,407	6,105,407	6,105,407	6,087,938	6,087,938	6,087,938
UPIS - Struct & Imp - Water Treatment	8,623,934	7,985,856	7,985,856	8,123,008	8,068,662	8,068,712	8,068,712	8,081,380	8,081,380	8,081,380	7,644,629	7,652,246	7,652,246
UPIS - Struct & Imp - Transmission & Distribution	1,542,646	1,542,646	1,568,325	1,568,325	1,568,325	1,568,325	1,568,325	1,568,325	1,568,325	1,568,325	1,543,275	1,543,275	1,543,275
UPIS - Struct & Imp - Admin & General	1,386,396	1,358,868	1,358,868	1,358,868	1,358,868	1,358,868	1,358,868	1,358,868	1,358,868	1,358,868	1,270,475	1,270,475	1,270,475
UPIS - Lake & River & Other	474,135	474,135	474,135	474,135	474,135	474,135	498,382	498,382	498,382	498,382	498,382	498,382	498,382
UPIS - Supply Mains	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873	109,873
UPIS - Power Generation Equipment	715,698	715,698	715,698	715,698	715,698	715,698	715,698	715,698	715,698	715,698	709,739	709,739	709,739
UPIS - Pumping Equipment - Electric	4,934,610	4,910,142	4,916,403	4,916,403	4,918,358	4,918,358	4,918,358	4,918,358	4,918,358	4,904,796	4,872,450	4,872,450	4,872,450
UPIS - Pumping Equipment - Diesel	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296	119,296
UPIS - Pumping Equipment - Other	294,646	294,646	294,646	294,646	280,759	280,759	280,759	280,759	280,759	280,759	277,228	277,228	277,228
UPIS - Pumping Equipment - Source of Supply	926,082	922,640	922,640	973,147	973,147	985,333	1,272,445	1,272,445	1,272,445	1,296,429	1,296,429	1,296,429	1,296,429
UPIS - Pumping Equipment - Water Treatment													0
UPIS - Water Treatment Equipment	12,561,689	12,706,377	12,701,057	12,750,793	12,751,919	12,962,522	12,914,699	12,914,699	12,914,699	13,261,965	13,213,198	13,218,332	13,218,332
UPIS - Distribution Reservoirs & Standpipes	12,673,865	12,673,561	12,673,561	12,673,561	12,673,561	12,673,561	12,673,561	12,673,561	12,946,367	12,946,367	12,914,033	12,914,033	12,914,033
UPIS - Transmission & Distribution Mains	122,259,187	122,435,446	122,861,727	122,878,329	123,303,284	123,878,377	123,861,797	123,885,820	123,963,298	124,464,311	125,204,616	127,733,501	127,733,501
UPIS - Services	27,099,827	27,114,408	27,121,633	27,348,007	27,348,160	27,348,802	27,348,802	27,344,867	27,881,100	27,881,980	28,188,327	28,407,574	28,407,574
UPIS - Meters	10,145,669	10,146,841	10,087,809	9,883,384	9,881,069	10,314,742	10,314,742	10,313,874	10,361,050	10,359,023	10,356,338	10,412,058	10,412,058
UPIS - Meter Installations	13,515,410	13,502,091	13,501,135	13,565,538	13,566,494	13,582,790	13,582,790	13,582,790	13,682,322	13,682,322	14,417,033	14,558,902	14,558,902
UPIS - Hydrants	8,994,971	9,002,878	9,071,167	9,132,455	9,130,394	9,130,394	9,130,394	9,130,394	9,131,459	9,162,708	9,173,408	9,303,269	9,303,269
UPIS - Other P/E - Intangible	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153	294,153
UPIS - Other P/E - Source of Supply	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	7,480	4,278	4,278	4,278
UPIS - Office Furniture & Equipment	9,688,532	9,680,890	10,110,675	10,691,115	10,691,268	10,657,100	10,657,038	10,661,429	10,693,263	10,707,152	10,897,952	10,820,725	10,820,725
UPIS - Transportation Equipment	3,742,177	3,726,273	3,715,750	3,715,750	3,715,750	4,012,769	4,012,769	4,012,769	4,012,486	4,125,302	4,123,148	4,092,925	4,092,925
UPIS - Stores Equipment	41,289	41,289	41,289	41,289	41,289	41,289	41,289	41,289	41,289	41,289	41,250	41,250	41,250
UPIS - Tools-Shop-Garage Equipment	1,394,689	1,396,770	1,415,227	1,474,452	1,478,934	1,481,573	1,484,385	1,484,385	1,484,385	1,492,574	1,400,939	1,398,599	1,398,599
UPIS - Laboratory Equipment	205,388	204,488	204,488	204,488	204,488	204,488	204,488	203,402	203,402	204,854	159,690	159,690	159,690
UPIS - Power Operated Equipment	315,026	303,742	303,742	303,742	303,742	303,742	303,742	303,742	303,742	303,742	282,950	282,950	282,950
UPIS - Communication Equipment	974,399	986,329	1,202,787	1,206,288	1,203,188	1,203,188	1,203,188	1,203,188	1,202,797	1,202,797	1,176,317	1,176,317	1,176,317
UPIS - Misc Equipment	1,127,647	1,127,584	1,127,584	1,127,584	1,127,584	1,127,584	1,127,584	1,127,584	1,127,584	1,127,584	1,106,435	1,106,435	1,106,435
UPIS - Other Tangible Property	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918	4,918
Reg Asset-AFUDC-Debt	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099	46,099
Leased - Tools-Shop-Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
Utility Plant Purchased or Sold	0	0	0	0	0	0	0	0	0	0	0	0	0
CCNC Struct & Imp - Source of Supply	81,615	81,615	93,035	87,236	87,236	81,615	81,615	88,069	88,069	81,615	164,808	183,917	183,917
CCNC Struct & Imp - Pumping	195,738	203,700	204,449	209,330	209,838	210,094	592,083	599,036	601,384	604,383	604,578	585,549	585,549
CCNC Struct & Imp - Water Treatment	137,601	345,798	368,927	362,518	388,373	5,992,176	6,242,692	6,449,331	6,580,874	6,622,086	6,666,356	6,738,735	6,738,735
CCNC Struct & Imp - Transmission & Distribution	25,679	25,679	0	0	0	0	0	0	0	0	0	43,791	43,791
CCNC Struct & Imp - Admin & General	10,817,190	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652	10,555,652
CCNC Lake - River & Other	0	0	0	24,247	24,247	24,247	0	0	0	0	0	0	0
CCNC Pumping Equipment - Electric	8,144	8,190	0	2,322	0	0	0	0	0	0	0	0	0
CCNC Pumping Equipment - Other	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199	63,199
CCNC Pumping Equipment - Source of Supply	204,464	213,207	226,944	257,141	319,497	303,712	58,912	200,345	202,266	178,239	178,239	176,376	176,376
CCNC - Water Treatment Equipment - Non-Media	6,556,625	6,441,151	6,479,475	6,630,129	6,618,136	8,282,505	8,354,991	8,428,603	8,471,120	8,061,090	8,085,235	8,102,263	8,102,263
CCNC - Distribution Reservoirs & Standpipes	582,197	580,805	580,805	580,390	570,958	570,958	570,958	570,958	45,429	45,429	45,429	45,429	45,429
CCNC - Transmssn & Distr Mains Not Classified	7,343,463	7,376,126	7,388,591	8,539,275	8,340,491	8,038,196	8,439,831	8,521,273	8,771,501	8,350,627	7,799,988	5,575,420	5,575,420
CCNC Services	460,399	555,623	715,559	609,096	712,392	769,987	846,709	987,144	502,002	622,896	425,161	192,974	192,974
CCNC Meters	476,755	520,283	567,963	574,614	670,526	543,212	561,581	570,792	505,354	512,582	104,874	96,319	96,319
CCNC Meter Installations	234,496	230,012	238,415	181,568	197,195	196,853	406,476	432,162	391,677	476,643	232,169	184,075	184,075
CCNC Hydrants	374,172	411,312	368,764	332,819	344,613	346,638	362,106	394,871	399,202	370,725	378,034	261,389	261,389
CCNC Other P/E Intangible	0	0	0	0	0	0	0	0	107,872	107,872	106,902	106,902	106,902
CCNC Other P/E - Source of Supply	0	0	0	0	0	0	0	0	0	0	219,174	219,174	219,174
CCNC Office Furniture & Equipment	2,157,973	2,158,882	1,756,904	1,176,270	1,176,744	1,176,055	1,180,507	1,176,117	1,130,228	1,501,159	1,243,450	1,330,474	1,330,474
CCNC Transportation Equipment Not Classified	851,958	895,923	891,667	1,035,009	1,035,009	737,838	821,438	829,933	829,933	717,117	913,501	977,033	977,033
CCNC Tools-Shop-Garage Equipment	189,293	189,293	173,127	118,849	118,849	115,555	120,932	120,932	128,830	120,642	120,642	122,973	122,973
CCNC Laboratory Equipment	0	0	0	0	0	1,561	1,452	1,452	1,452	0	0	0	0
CCNC Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CCNC Communication Equipment	290,719	286,772	67,867	64,365	64,365	64,365	64,365	64,365	64,365	64,365	64,365	185,125	185,125
CCNC Misc Equipment	20,518	18,365	18,383	18,501	18,514	78,240	78,230	78,230	78,229	78,250	78,255	78,257	78,257
[-] Construction work in progress	5,337,269	6,455,703	7,075,271	8,479,128	9,705,780	2,581,923	2,184,405	2,422,778	2,415,022	2,669,202	2,293,858	2,247,280	2,247,280
CWIP	5,284,781	6,582,286	7,307,866	8,839,692	10,016,169	2,958,446	2,502,129	2,681,576	2,549,336	2,804,404	2,359,340	2,247,208	2,247,208
CWIP - Workbasket Accrual	0	0	0	0	0	0	0	0	0	0	0	72	72
CWIP - Backhoe Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
CWIP - Eng Clearing Dist Overhead	46,024	(137,865)	(249,051)	(379,806)	(334,691)	(403,777)	(349,145)	(298,875)	(181,948)	(184,528)	(121,659)	0	0
CWIP - Eng Clearing Eng Overhead	6,464	11,283	16,456	19,240	24,299	27,253	31,419	40,075	47,618	49,310	56,182	0	0
CWIP - Management Study - AMR	0	0	0	0	0	0	0	0	15	15	15	0	0
CWIP - Management Study - Pipe	0	0	0	2	2	2	2	2	2	2	(19)	0	0
CWIP - Capital Settlement Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accumulated depreciation/amortization	(81,425,400)	(82,123,094)	(82,514,508)	(82,893,390)	(83,369,610)	(83,930,178)	(84,486,418)	(85,108,209)	(84,555,066)	(85,041,234)	(84,296,746)	(84,867,111)	(84,867,111)
Accum Depreciation - Utility Plant in Service	(112,515,131)	(113,315,883)	(113,915,789)	(114,516,125)	(115,119,363)	(115,723,447)	(116,348,127)	(116,975,710)	(116,569,220)	(117,190,179)	(117,812,221)	(118,431,728)	(118,431,728)
Accum Depreciation - Salvage/Scrap	(4,116,672)	(4,174,432)	(4,174,432)	(4,176,406)	(4,178,700)	(4,179,084)	(4,179,084)	(4,179,084)	(4,179,084)	(4,179,084)	(4,186,045)	(4,284,856)	(4,284,856)
Accum Depreciation - Asset Sale	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)	(9,860)
Accum Depreciation - Original Cost	35,243,551	35,404,467	35,613,057	35,836,582	35,965,993	36,009,992	36,078,529	36,084,419	36,231,170	36,366,059	37,739,648	37,887,700	37,887,700
Accum Depreciation - Reg Asset	(27,288)	(27,386)	(27,484)	(27,582)	(27,680)	(27,778)	(27,876)	(27,974)	(28,072)	(28,170)	(28,268)	(28,366)	(28,366)
Accum Amortization - Utility Plant Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Total Current Assets	7,086,788	6,679,594	6,280,084	6,701,605	6,910,094	7,484,917	9,030,904	8,436,950	8,058,116	8,680,542	8,252,518	7,062,161	7,062,161
[-] Cash and cash equivalents	389,484	165,176	(39,414)	(137,411)	(144,668)	307,355	(175,481)	68,725	(41,406)	86,062	46,702	(531,498)	(531,498)
BNYM TN	2,000	2,000	2,000	2,000	2,000	(12,045)	2,040	2,000	2,085	2,000	2,000	2,000	2,000
BNYM TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - Customer ACH	0	(41)	0	(21)	0	0	(50)	0	(22)	0	(22)	0	0
BNYM TN - Customer Lockbox	86,361	117,736	58,007	83,930	40,394	23,952	69,871	129,329	47,290	229,285	33,329	64,029	64,029
BNYM TN - Credit Card and E-Checks	69,830	73,743	38,355	49,951	82,960	47,519	54,842	52,491	76,212	0	(92,271)	0	0
BNYM TN - Firstech Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
BNYM TN - FiServ (fka CheckFree)	6,018	11,628	2,942	4,911	7,478	5,579	4,447	7,442	4,644	0	0	0	0
BNYM TN - Penn Credit	191	234	0	173	0	0	204	0	209	0	0	0	0
BNYM TN - E-Return - Mellon	0	0	0	0	0	0	18	(88)	0	0	0	0	0
BNYM TN - Credit Card & Echeck E-Returns	(572)	(429)	(530)	(389)	(1,647)	(260)	(1,261)	(197)	(569)	0	0	0	0
BNYM TN - Customer A/R Ck Conversion	9,635	34,444	18,467	36,983	46,615	13,812	49,640	7,113	23,901	36,868	137	103	103
BNYM TN - NSF Return Payments	0	0	0	0	0	47	0	0	56	0	0	0	0
BNYM TN - Misc Debits/Credits	0	0	0	128	0	14,045	148	0	0	0	0	0	0
BNYM TN - Client Services - 3rd Party Collections	223	0	0	185	0	0	422	0	508	0	0	0	0
PNC AWCC-Concentration	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)	(1,466)
PNC AWCC-Concentration - Inbound Wires & ACH	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466	1,466
PNC AWCC-Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Accounts Payable - Outbound Check	(280,741)	(198,636)	(219,603)	(348,434)	(453,316)	(310,482)	(367,922)	(176,387)	(204,169)	(273,786)	(256,675)	(871,114)	(871,114)
PNC AWCC-Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Payroll - Outbound ACH	1,250	(126,413)	0	0	0	(150)	(150)	(150)	0	0	0	0	0
PNC AWCC-Payroll - Outbound Check	(1,250)	0	0	(12,610)	(3,679)	(3,679)	0	150	0	0	0	0	0
PNC AWCC-Customer Refund	0	0	0	0	0	0	0	0	0	0	0	0	0
PNC AWCC-Customer Refund - Outbound Check	(70,776)	(76,418)	(104,422)	(89,177)	(84,688)	(85,815)	(82,526)	(84,641)	(83,511)	(87,882)	(87,151)	(86,013)	(86,013)
US Bank TN - Main	0	0	0	0	0	0	0	0	0	2,537	35,015	110,305	110,305
US Bank TN - Customer Direct Debit	0	0	0	0	0	0	0	0	0	0	(5,464)	(45)	(45)
US Bank TN - Customer ACH	0	0	0	0	0	0	0	0	0	0	0	0	0
US Bank TN - Customer Lockbox	0	0	0	0	0	0	0	0	0	0	223	51	51
US Bank TN - Credit Card and E-Checks	0	0	0	0	0	0	0	0	0	84,249	140,403	63,284	63,284
US Bank TN - FiServ (aka CheckFree)	0	0	0	0	0	0	0	0	0	11,280	12,271	5,242	5,242
US Bank TN - Penn Credit	0	0	0	0	0	0	0	0	0	0	0	30	30
US Bank TN - E-Return - US Bank	0	0	0	0	0	0	0	0	0	270	654	272	272
US Bank TN -Credit Card & Echeck E-Returns	0	0	0	0	0	0	0	0	0	(1,188)	(1,746)	(929)	(929)
US Bank TN - Customer A/R Ck Conversion	0	0	0	0	0	0	0	0	0	0	5,349	0	0
US Bank TN - NSF Return Payments	0	0	0	0	0	0	0	0	0	411	193	80	80
US Bank TN - Client Services-3rd Party Collections	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN	534,730	289,545	113,598	128,131	206,110	601,994	93,781	130,125	86,498	79,797	227,967	174,176	174,176
Suntrust TN - Outbound Wire	0	0	0	0	0	0	0	0	0	0	0	0	0
Suntrust TN - Customer Lockbox	(4,234)	553	15,315	539	6,490	6,539	669	820	7,268	2,600	31,141	6,866	6,866
Suntrust TN - NSF - Return Payments	414	923	192	170	542	231	151	519	145	175	1,148	0	0
First Volunteer Bank, Whitwell, TN	36,205	36,134	36,064	5,969	5,892	5,868	0	0	0	0	0	0	0
Cash Clearing - NSF Check	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Mixed Payments	0	(26)	0	(49)	(27)	0	0	0	(2,152)	0	0	(35)	(35)
Cash Clearing - Misc Debits/Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - MI's	0	0	0	0	10	0	(6)	0	0	(753)	0	0	0
Cash Clearing - ORCOM	0	0	0	0	0	0	0	0	0	0	0	0	0
Cash Clearing - Intercompany	0	0	0	0	0	0	0	0	0	0	0	0	0
Petty Cash	200	200	200	200	200	200	200	200	200	200	200	200	200

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
[-] Accounts receivable, net	3,619,964	3,389,678	3,160,776	3,677,041	3,664,163	3,659,993	4,895,413	4,104,778	4,201,898	4,634,942	4,074,763	3,779,415	3,779,415
[-] Utility customer accounts receivable	3,513,630	3,258,404	2,886,011	3,659,978	3,698,585	3,645,442	4,899,813	4,117,929	4,093,802	4,405,885	3,951,856	3,581,057	3,581,057
A/R - Customer - CIS Reconciliation	3,514,385	3,260,927	2,886,968	3,667,907	3,702,972	3,645,318	4,903,561	4,133,492	4,097,462	4,440,275	3,952,033	3,589,307	3,589,307
A/R - Customer - ECIS	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Clearing - Credit Rfnd Processing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R - Customer - Payment Clarification	(755)	(2,654)	(1,439)	(7,929)	(4,476)	(73)	(4,047)	(15,952)	(3,713)	(34,640)	(177)	(8,525)	(8,525)
A/R - Customer - Returns Clarification	0	131	481	0	90	197	298	389	53	250	0	275	275
[-] Receivable from affiliated companies	12,888	43,599	123,984	16,981	37,908	19,262	34,712	20,829	54,144	79,119	82,601	166,936	166,936
A/R Assoc Cos - Miscellaneous	2,271	0	0	0	0	0	0	0	0	0	0	140,862	140,862
A/R Assoc Cos - Reconciliation Account	0	109	103,706	2,496	9,424	1,501	12,892	13,752	1,899	67,366	7,702	10,979	10,979
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/R Assoc Cos - Service Company Bill	7,830	40,790	17,500	11,531	25,374	16,689	20,582	5,685	50,834	10,196	73,233	13,320	13,320
A/R Assoc Cos - Dividend Equivalents	2,787	2,700	2,778	2,954	3,110	1,072	1,238	1,392	1,412	1,557	1,666	1,775	1,775
[-] Other receivables, net	531,098	503,710	553,346	446,769	366,925	373,240	396,870	391,375	480,334	503,448	393,349	561,688	561,688
Misc A/R - Reconciliation Account	427,287	405,364	400,923	407,070	313,074	339,776	359,362	347,540	350,406	436,937	334,620	434,670	434,670
Misc A/R - Manual	13,975	1,428	12,823	1,429	2,065	1,291	1,290	1,285	1,281	13,417	1,250	1,243	1,243
Misc A/R - Retro Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc A/R - Liability Insurance	0	0	95,343	0	0	0	0	0	80,768	0	0	63,067	63,067
Misc A/R - Medicare Subsidy	88,976	94,190	41,563	37,385	50,901	31,289	36,504	41,719	46,933	52,148	57,363	62,578	62,578
Misc A/R - Employees	31	33	0	55	55	55	(1,115)	2	115	115	115	130	130
Misc A/R - Employees Payroll	829	2,694	2,694	829	829	829	829	829	829	829	0	0	0
[-] Allowance for uncollectible accounts	(437,652)	(416,035)	(402,566)	(446,687)	(439,256)	(377,951)	(435,982)	(425,355)	(426,382)	(353,510)	(353,043)	(530,267)	(530,267)
Allowance for Uncollectible Accounts	(377,960)	(356,343)	(329,616)	(373,736)	(366,306)	(373,313)	(431,345)	(420,717)	(423,099)	(350,227)	(349,759)	(525,524)	(525,524)
Allowance for Uncollectable Accts - CIS Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Rec - Allow for Uncollectible Accts	(59,692)	(59,692)	(72,950)	(72,950)	(72,950)	(4,638)	(4,638)	(4,638)	(3,283)	(3,283)	(3,283)	(4,743)	(4,743)
[-] Unbilled revenues	2,127,212	2,098,761	1,957,555	1,964,324	2,290,520	2,335,055	2,633,486	2,708,094	2,457,389	2,522,821	2,802,968	2,520,173	2,520,173
Unbilled Utility Revenue	2,127,212	2,098,761	1,957,555	1,964,324	2,290,520	2,335,055	2,633,486	2,708,094	2,457,389	2,522,821	2,802,968	2,520,173	2,520,173
[-] Materials and supplies	730,286	742,445	808,008	775,243	785,111	766,729	795,508	740,554	739,520	716,981	743,523	799,279	799,279
Inventory - Plant Material	641,995	659,325	674,930	710,151	664,065	631,845	667,243	593,884	606,182	604,214	631,298	636,945	636,945
Inventory - Chemicals	114,241	125,781	146,093	111,688	126,221	130,713	127,441	130,609	130,669	109,156	199,791	158,913	158,913
Inventory - Other Materials & Supplies	(25,949)	(42,660)	(13,015)	(46,596)	(5,175)	4,172	824	16,061	2,669	3,611	(87,565)	3,421	3,421
Inventory - Price Difference	0	0	0	0	0	0	0	0	0	0	0	0	0
Inventory - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other current assets	219,842	283,533	393,160	422,408	314,969	415,784	881,977	814,799	700,715	719,735	584,562	494,792	494,792
Other Special Deposits	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Prepaid Taxes	110,743	88,594	66,446	44,297	22,149	0	571,024	519,113	467,201	415,290	363,379	311,468	311,468
Prepaid Insurance	27,576	76,970	81,217	67,330	96,299	165,497	119,482	98,209	51,978	120,615	74,557	28,499	28,499
Prepaid Insurance - Intercompany	(32,115)	38,860	0	64,231	0	0	0	0	0	0	0	0	0
Prepaid PUC/PSC Assessment	(15,580)	(31,159)	145,685	129,497	113,310	97,123	80,936	64,749	48,561	32,374	16,187	(0)	(0)
Prepaid Audit Fees	2,096	(2,090)	12,581	8,395	4,209	6,215	2,070	(2,075)	(2)	(4,147)	4,144	6,217	6,217
Prepaid Other	23,708	12,854	2,000	(8,854)	(19,707)	(30,561)	(41,415)	9,453	29,255	20,753	12,252	35,909	35,909
Prepaid Other - Global	88,414	84,504	70,231	102,512	83,709	162,510	134,880	110,350	88,721	119,849	99,043	97,700	97,700
[-] Total Regulatory and other long-term assets	6,606,612	6,586,940	6,534,775	6,624,861	6,619,498	6,501,217	6,582,448	6,565,633	6,441,204	6,522,013	6,587,062	6,429,205	6,429,205
[-] Regulatory assets	6,542,996	6,524,766	6,456,618	6,548,487	6,544,907	6,428,409	6,511,424	6,496,392	6,373,747	6,456,339	6,523,170	6,367,097	6,367,097
[-] Reg asset - income tax recovery	5,159,638	5,163,077	5,159,072	5,158,032	5,159,357	5,155,766	5,145,873	5,135,746	5,112,770	5,102,454	5,091,555	5,080,395	5,080,395
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity CWIP	47,697	65,094	75,046	87,965	103,249	113,616	117,681	121,512	112,495	116,137	119,196	121,995	121,995
Reg Asset-Inc Tax Rec Thru Rates-AFUDC Equity	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051	1,711,051
Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	69,426	63,115	56,803	50,492	44,180	37,869	31,558	25,246	18,935	12,623	6,312	0	0
Reg Asset-Inc Tax Rec Thru Rates-Other	712,715	705,146	697,577	690,008	682,439	674,870	667,301	659,732	652,163	644,594	637,025	629,456	629,456
Reg Asset-Inc Tax Rec Thru Rates-St Tax Chg	3,025,785	3,029,471	3,033,157	3,036,843	3,040,529	3,044,215	3,047,901	3,051,587	3,055,273	3,058,959	3,062,645	3,066,331	3,066,331
Reg Asset-Inc Tax Rec Thru Rates-Acc Amort	(407,035)	(410,799)	(414,563)	(418,326)	(422,090)	(425,854)	(429,618)	(433,382)	(437,146)	(440,909)	(444,673)	(448,437)	(448,437)
[-] Debt and preferred stock expense	1,095,906	1,091,735	1,087,375	1,083,094	1,078,812	1,074,531	1,070,249	1,065,968	1,061,687	1,057,405	1,135,759	1,132,558	1,132,558
Reg Asset - Unamortized Debt Exp	23,940	23,757	23,563	23,374	23,186	22,997	22,809	22,621	22,432	22,244	22,055	21,867	21,867
Reg Asset - Unamortized Debt Exp Interco	1,071,967	1,067,978	1,063,812	1,059,719	1,055,626	1,051,533	1,047,441	1,043,348	1,039,255	1,035,162	1,113,704	1,110,691	1,110,691
[-] Deferred pension	13,741	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Pension	13,741	0	0	0	0	0	0	0	0	0	0	0	0
[-] Deferred rate case	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Rate Case	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Purchase premium recoverable thru rates	19,960	19,337	18,713	18,089	17,465	16,842	16,218	15,594	14,970	14,347	13,723	13,099	13,099
Reg Asset - Purchase Prem Rec Thru Rates	19,960	19,337	18,713	18,089	17,465	16,842	16,218	15,594	14,970	14,347	13,723	13,099	13,099
[-] Other regulatory assets	253,751	250,617	191,459	289,272	289,272	181,271	279,084	279,084	184,320	282,133	282,133	141,044	141,044
Reg Asset - Deferred Vacation Pay	222,589	222,589	166,565	264,378	264,378	156,377	254,190	254,190	159,426	257,239	257,239	116,150	116,150
Reg Asset - Deferred Cust Service Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Deferred Financial Services Proj	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - FAS112 Costs	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894	24,894
Reg Asset - Depreciation Study	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Asset - Cost of Service Study	0	0	0	0	0	0	0	0	0	0	0	0	0

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Reg Asset - Management Study	6,268	3,134	0	0	0	0	0	0	0	0	0	0	0
[-] Other long-term assets	63,616	62,175	78,157	76,374	74,591	72,807	71,024	69,241	67,458	65,675	63,891	62,108	62,108
LT Asset - Preliminary Financing Exp	0	0	0	0	0	0	0	0	0	0	0	0	0
LT Asset - Unamort Debt In - Revolver	63,616	62,175	78,157	76,374	74,591	72,807	71,024	69,241	67,458	65,675	63,891	62,108	62,108
[-] CAPITAL AND LIABILITIES	(219,781,871)	(219,047,007)	(220,088,622)	(222,635,988)	(223,145,839)	(224,000,120)	(224,792,471)	(223,457,895)	(225,155,259)	(225,493,818)	(224,636,949)	(226,105,219)	(226,105,219)
[-] Total Capitalization	(133,103,050)	(133,106,640)	(133,110,124)	(133,113,812)	(133,117,909)	(133,112,831)	(133,115,955)	(133,119,933)	(133,120,520)	(133,124,561)	(141,061,086)	(149,072,287)	(149,072,287)
[-] Total Equity	(68,663,088)	(68,665,670)	(68,668,145)	(68,670,824)	(68,673,912)	(68,667,825)	(68,669,940)	(68,672,909)	(68,672,488)	(68,675,519)	(68,677,595)	(76,687,517)	(76,687,517)
[-] Total Stockholders' equity	(68,663,088)	(68,665,670)	(68,668,145)	(68,670,824)	(68,673,912)	(68,667,825)	(68,669,940)	(68,672,909)	(68,672,488)	(68,675,519)	(68,677,595)	(76,687,517)	(76,687,517)
[-] Common stock	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
Common Stock - Subs Intercompany	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)	(13,754,235)
[-] Paid-in capital	(26,421,383)	(26,423,964)	(26,426,439)	(26,429,118)	(26,432,207)	(26,426,119)	(26,428,234)	(26,431,204)	(26,430,782)	(26,433,814)	(26,435,890)	(34,445,812)	(34,445,812)
Paid-in Capital - Subs Intercompany	(26,421,383)	(26,423,964)	(26,426,439)	(26,429,118)	(26,432,207)	(26,426,119)	(26,428,234)	(26,431,204)	(26,430,782)	(26,433,814)	(26,435,890)	(34,445,812)	(34,445,812)
[-] Retained earnings	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)	(28,487,471)
Retained Earnings at Acquisition Intercompany	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376	506,376
Retained Earnings Since Acquisition	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)	(28,993,846)
[-] Total Long-term debt	(64,439,961)	(64,440,970)	(64,441,979)	(64,442,988)	(64,443,997)	(64,445,006)	(64,446,015)	(64,447,024)	(64,448,033)	(64,449,042)	(72,383,490)	(72,384,770)	(72,384,770)
[-] Long-term debt	(64,439,961)	(64,440,970)	(64,441,979)	(64,442,988)	(64,443,997)	(64,445,006)	(64,446,015)	(64,447,024)	(64,448,033)	(64,449,042)	(72,383,490)	(72,384,770)	(72,384,770)
Bonds	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)	(5,700,000)
LT Debt - Discount Inside	260,039	259,030	258,021	257,012	256,003	254,994	253,985	252,976	251,967	250,958	316,510	315,230	315,230
Bonds - Interco	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(59,000,000)	(67,000,000)	(67,000,000)	(67,000,000)
[-] Total Current Liabilities	(26,439,970)	(26,605,891)	(27,419,116)	(29,604,850)	(30,366,330)	(30,778,492)	(30,835,101)	(29,144,578)	(29,389,781)	(29,089,001)	(19,950,349)	(14,766,861)	(14,766,861)
[-] Short-term debt	(16,679,423)	(19,683,989)	(21,664,227)	(21,282,060)	(22,248,156)	(23,599,041)	(23,353,936)	(20,557,776)	(22,147,851)	(20,095,744)	(10,151,839)	(3,330,732)	(3,330,732)
[-] Short-term borrowings - affiliated companies	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos	0	0	0	0	0	0	0	0	0	0	0	0	0
N/P Assoc Cos - Loan Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] In-House Cash Center	(16,679,423)	(19,683,989)	(21,664,227)	(21,282,060)	(22,248,156)	(23,599,041)	(23,353,936)	(20,557,776)	(22,147,851)	(20,095,744)	(10,151,839)	(3,330,732)	(3,330,732)
In-House Cash Center Bank	(17,834,051)	(20,835,331)	(22,821,549)	(22,454,385)	(23,392,875)	(24,726,960)	(24,495,740)	(21,752,223)	(23,287,876)	(21,252,798)	(11,316,164)	(4,482,107)	(4,482,107)
IHC Clearing - Outgoing Payment	14,973	11,687	17,667	32,669	5,063	(11,737)	2,149	54,792	370	17,398	24,670	11,719	11,719
IHC Clearing - Incoming Payment	0	0	0	0	0	0	0	0	0	0	0	0	0
In-House Cash Center - Payment Clearing	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655	1,139,655
IHC Clearing - Intermediate													0
[-] Current portion long-term debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Current Portion LTD - Interco													0
Current Portion Capital Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accounts payable	(3,651,221)	(3,659,754)	(2,883,865)	(4,634,708)	(3,861,788)	(2,722,429)	(1,507,780)	(2,038,536)	(1,654,121)	(2,250,429)	(2,356,049)	(2,604,588)	(2,604,588)
[-] Accounts payable external	(3,692,991)	(3,645,273)	(2,806,589)	(4,486,264)	(3,821,489)	(2,235,425)	(1,958,893)	(2,056,072)	(1,587,750)	(2,237,721)	(2,293,019)	(2,470,476)	(2,470,476)
A/P - Reconciliation Account	(411,217)	(1,326,135)	(1,067,851)	(2,249,885)	(430,354)	(635,564)	(852,720)	(530,546)	(618,080)	(566,218)	(843,785)	(1,178,322)	(1,178,322)
A/P Intercompany - Reconciliation Account	(67,976)	(50,112)	(173,434)	(72,649)	(74,851)	(203,460)	(40,237)	(338,783)	(37,854)	(118,872)	(140,588)	(73,512)	(73,512)
A/P - Pcard	0	0	0	0	0	0	0	0	0	0	0	0	0
PCard Distributed-Clearing for Mapped Transactions	(24,694)	(17,758)	(9,401)	(8,177)	(11,876)	(22,185)	(11,129)	(23,942)	(23,526)	(28,359)	(28,062)	(35,994)	(35,994)
A/P - Gcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Pcard Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Contracted Services	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P - Miscellaneous	0	(4,145)	0	0	0	0	0	0	0	(202,265)	(48,005)	(246,148)	(246,148)
A/P - Workbasket Accrual	(18,290)	(68,689)	(61,402)	(56,766)	(65,830)	(40,498)	(30,867)	(77,567)	(82,808)	(43,708)	(14,437)	(40,185)	(40,185)
A/P - Pcard Accrual	(15,952)	(25,345)	(33,160)	(41,237)	(23,641)	(31,250)	(34,793)	(28,384)	(46,633)	(31,496)	(49,954)	(37,876)	(37,876)
A/P - Misc Global	(304,964)	(259,503)	(191,116)	(147,462)	(209,756)	(126,073)	(109,857)	(89,967)	(67,288)	(198,571)	(76,928)	(200,274)	(200,274)
A/P - Project Cost Accrual	(2,833,350)	(1,844,891)	(1,252,701)	(1,769,573)	(2,981,463)	(1,161,185)	(864,969)	(911,904)	(685,788)	(1,022,842)	(1,040,554)	(650,922)	(650,922)
A/P-GRIR Capital Services	(16,547)	(48,696)	(17,523)	(140,515)	(23,719)	(15,211)	(14,320)	(54,979)	(25,774)	(25,391)	(50,707)	(7,243)	(7,243)
[-] Accounts payable associated companies	41,770	(14,481)	(77,276)	(148,444)	(40,299)	(487,004)	451,113	17,536	(66,371)	(12,708)	(63,030)	(134,112)	(134,112)
A/P Associated Companies	(3,052)	(9,990)	(1,648)	(3,280)	(12,868)	(178)	(3,126)	(16,019)	(2,856)	(5,170)	(19,021)	(1,593)	(1,593)
Intercompany System Clearing -CIS Only	0	0	0	0	0	0	0	0	0	0	0	0	0
A/P Associated Companies - Service Co Bill	664,142	611,491	575,191	517,063	650,697	656,432	1,130,249	655,428	616,189	628,870	626,212	596,987	596,987
A/P Associated Companies - Service Co Bill	(619,320)	(615,982)	(650,819)	(662,227)	(681,806)	(1,146,938)	(676,010)	(621,874)	(679,703)	(636,408)	(670,220)	(890,752)	(890,752)
CFO - WLPP Interco	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)
CFO - SLPP Interco	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)
CFO - InHome Interco	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)
CFO - WLPP/SLPP Interco	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)	(136)
CFO - WLPP/SLPP/InHome Interco	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
CFO - WLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP Receivable Interco - CIS Reconciliation	90	90	90	90	90	90	90	90	90	90	90	90	90
CFO - SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - SLPP Receivable Interco - CIS Reconciliation	106	106	106	106	106	106	106	106	106	106	106	106	106
CFO - InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - InHome Receivable I/C - CIS Reconciliation	27	27	27	27	27	27	27	27	27	27	27	27	27
CFO - WLPP/SLPP Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP Receivable I/C-CIS Reconciliation	136	136	136	136	136	136	136	136	136	136	136	136	136

Tennessee American Water Company
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G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CFO - WLPP/SLPP/InHome Receivable Interco	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO - WLPP/SLPP/InHome Rec I/C-CIS Reconciliation	45	45	45	45	45	45	45	45	45	45	45	45	45
Intercompany System Clearing	0	0	0	0	3,679	3,679	0	0	0	0	0	161,246	161,246
[-] Taxes accrued, including income taxes	(2,276,683)	401,304	(625,323)	(1,026,284)	(1,457,179)	(1,829,737)	(2,353,401)	(2,840,358)	(3,190,681)	(3,616,959)	(4,061,889)	(5,818,666)	(5,818,666)
[-] Accrued federal income tax	479,667	441,866	(220,094)	(280,552)	(355,764)	(351,028)	(493,039)	(606,866)	(608,294)	(682,724)	(764,203)	(2,247,507)	(2,247,507)
Accrued FIT - Current Year	603,514	565,713	(96,247)	(156,705)	(231,917)	(227,181)	(369,192)	(483,019)	(484,447)	(558,877)	(640,356)	(2,928,168)	(2,928,168)
Accrued FIT - Prior Years	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	(123,847)	680,661	680,661
[-] Accrued state income tax	1,038,036	1,036,708	978,102	945,480	904,899	845,356	777,443	723,007	674,907	635,080	590,410	582,535	582,535
Accrued SIT - Current Year	755,274	753,946	695,340	662,718	622,137	562,594	494,681	440,245	392,145	352,318	307,648	(144,935)	(144,935)
Accrued SIT - Prior Years	282,762	282,762	282,762	282,762	282,762	282,762	282,762	282,762	282,762	282,762	282,762	727,470	727,470
[-] Other accrued taxes	(3,794,386)	(1,077,271)	(1,383,332)	(1,691,212)	(2,006,314)	(2,324,065)	(2,637,806)	(2,956,499)	(3,257,295)	(3,569,316)	(3,888,097)	(4,153,695)	(4,153,695)
Accrued Tax - FUTA	(39)	0	12	(0)	(0)	(0)	(0)	0	0	0	0	0	0
Accrued Tax - FICA	(34,614)	(22,948)	(12,280)	(15,550)	(19,976)	(27,368)	(30,067)	(37,289)	(26,463)	(27,291)	(33,579)	(47,277)	(47,277)
Accrued Tax - SUTA	0	0	(2,615)	(1)	0	0	0	0	0	0	0	0	0
Accrued Tax - Payroll Tax Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Tax - Property Tax	(3,293,954)	(552,335)	(828,388)	(1,104,440)	(1,380,493)	(1,656,545)	(1,932,598)	(2,208,651)	(2,484,703)	(2,760,756)	(3,036,808)	(3,249,027)	(3,249,027)
Accrued Tax - Use Tax	(3,780)	(4,988)	(8,062)	(4,221)	(3,845)	(3,151)	(3,141)	(3,560)	(4,128)	(4,269)	(5,709)	(10,391)	(10,391)
Accrued Tax - Franchise Tax - Income Tax	(462,000)	(497,000)	(532,000)	(567,000)	(602,000)	(637,000)	(672,000)	(707,000)	(742,000)	(777,000)	(812,000)	(847,000)	(847,000)
[-] Interest accrued	(1,129,512)	(1,398,277)	(366,852)	(561,867)	(830,632)	(830,647)	(1,099,412)	(1,368,177)	(366,852)	(561,867)	(842,188)	(868,870)	(868,870)
Interest Accrued - LTD	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(184,959)	(222,199)	(35,999)	(73,239)	(110,479)	(147,719)	(147,719)
Interest Accrued - LTD Interco	(944,554)	(1,176,079)	(330,854)	(488,629)	(720,154)	(682,929)	(914,454)	(1,145,979)	(330,854)	(488,629)	(731,709)	(721,151)	(721,151)
[-] Other current liabilities	(2,703,132)	(2,265,175)	(1,878,848)	(2,099,931)	(1,968,575)	(1,796,638)	(2,520,571)	(2,339,731)	(2,030,275)	(2,564,000)	(2,538,384)	(2,144,005)	(2,144,005)
Accrued Vacation Pay	(222,589)	(222,589)	(166,565)	(264,378)	(264,378)	(156,377)	(254,190)	(254,190)	(159,426)	(257,239)	(257,239)	(116,150)	(116,150)
Accrued Water Purchases	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Power	(225,498)	(182,314)	(184,182)	(157,733)	(178,844)	(196,961)	(211,175)	(222,309)	(250,334)	(204,477)	(225,053)	(185,702)	(185,702)
Accrued Legal	(37,382)	(41,624)	(40,047)	(33,693)	(16,835)	(28,847)	(41,915)	(51,404)	(30,482)	(37,600)	(41,566)	(37,717)	(37,717)
Accrued Wages	(248,246)	(261,397)	(341,311)	(130,359)	(176,070)	(250,619)	(267,067)	(346,091)	(216,708)	(151,790)	(214,906)	(276,055)	(276,055)
Accrued Insurance	(45,303)	(49,701)	(105,511)	(23,117)	(31,624)	(41,066)	(96,508)	(52,432)	(59,733)	(39,950)	(87,792)	(159,671)	(159,671)
Accrued Insurance Retro Adjustment	(279,190)	(279,926)	(251,908)	(251,908)	(251,908)	(261,781)	(261,781)	(261,781)	(236,370)	(236,370)	(236,370)	(209,426)	(209,426)
Accrued Insurance Unfunded	0	0	0	0	0	0	0	0	(80,768)	0	0	(63,067)	(63,067)
Accrued Waste Disposal	(39,014)	(74,151)	(72,844)	(31,680)	(27,752)	(45,139)	(22,770)	(31,014)	(38,234)	(39,981)	(48,475)	(23,905)	(23,905)
Accrued Retiree Medical	(18,913)	(2,827)	(4,374)	(5,837)	(7,392)	(8,993)	(10,527)	(12,233)	(14,250)	(15,804)	(17,465)	(19,500)	(19,500)
Accrued DCP - Contribution	(9,126)	(10,066)	(12,751)	(14,106)	(16,183)	(8,976)	(9,956)	(12,833)	(14,882)	(15,259)	(7,862)	(9,946)	(9,946)
Accrued Bank Fees	(16,802)	(18,198)	(14,889)	(15,791)	(16,272)	(12,290)	(19,835)	(26,259)	(12,021)	(14,141)	(15,523)	(14,012)	(14,012)
Accrued Severance	0	0	0	0	0	0	0	0	0	0	0	0	0
Accrued Employer 401k Match	(6,217)	(11,199)	(8,767)	(9,672)	(10,390)	(5,524)	(6,327)	(8,198)	(9,301)	(9,713)	(4,968)	(6,245)	(6,245)
Accrued Incentive Plan Cash	(249,631)	(30,883)	(48,763)	(63,946)	(97,034)	(120,252)	(142,264)	(164,277)	(240,198)	(231,146)	(255,828)	(383,194)	(383,194)
Accrued Paving	(61,142)	(63,316)	(100,119)	(98,489)	(92,459)	(33,042)	(31,459)	(18,478)	(21,300)	(160,497)	(197,161)	(3,505)	(3,505)
Accrued Litigation	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Unclaimed Customer Credits	(13,622)	(13,673)	(13,691)	(5,288)	(5,307)	(5,156)	(5,180)	(5,141)	(5,160)	(4,992)	(5,008)	(5,035)	(5,035)
Unclaimed A/P Checks	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)	(2,995)
Unclaimed Wages	0	0	0	0	0	0	0	0	0	0	0	0	0
WH PR - Union Dues	0	0	4,023	0	0	0	0	0	0	0	0	0	0
WH PR - Charity Contributions	0	0	72	0	0	0	0	0	0	0	0	0	0
WH PR - Flex Spending	0	0	533	0	0	0	0	0	0	0	0	0	0
WH PR - 401k Contributions	0	(10,725)	0	(13,578)	(13,249)	0	0	0	(12,788)	(12,969)	0	(4)	(4)
WH PR - Garnishments	(1,836)	(1,836)	(321)	(1,836)	(1,836)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	(1,301)	0	0
WH PR - Life Insurance	0	0	1,264	0	0	0	0	0	(14)	(28)	(28)	(28)	(28)
WH PR - Tax Coll Pay FIT	5,826	0	28,447	(3,285)	0	0	0	0	(483)	(483)	(483)	(483)	(483)
WH PR - Tax Coll Pay FICA	1,783	0	17,235	(1,005)	0	0	0	0	793	734	734	734	734
WH PR - ESPP	(4,095)	0	(2,173)	(5,679)	0	(2,878)	(5,752)	0	(4,773)	(8,126)	0	(3,145)	(3,145)
WH PR - Tax Coll SIT	0	0	3,012	0	0	0	0	0	(126)	0	0	0	0
GRIR - Stock E (Materials)	(25,121)	(19,431)	(38,322)	(6,574)	(9,479)	(10,355)	(11,450)	(14,138)	(5,682)	(45,090)	(34,300)	(9,130)	(9,130)
GRIR - Stock C (Chemicals)	(23,546)	(35,675)	(17,424)	(3,600)	(11,744)	(22,721)	(31,524)	(20,888)	(17,439)	(19,467)	(41,229)	(18,159)	(18,159)
GRIR - Non-inventory	(211,126)	(208,392)	25,738	21,186	10,767	(6,120)	(33,351)	(38,045)	5,555	(14,550)	(69,102)	(32,709)	(32,709)
GRIR - Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Non Pledged	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Customer Assistance Pledged	(93)	(93)	(93)	(186)	(93)	(186)	(279)	(93)	(186)	(279)	(372)	(465)	(465)
CFO MC/Sewer Revenue/Cash	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer A/R	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO MC/Sewer ChgOff	0	0	0	0	0	0	0	0	0	0	0	0	0
CFO Sales Tax	7,998,967	8,289,553	8,532,827	8,777,375	9,074,816	9,342,254	9,635,830	10,014,357	10,332,431	10,651,743	11,013,972	11,308,153	11,308,153
CFO Sales Tax - from CIS	(8,289,889)	(8,534,052)	(8,783,949)	(9,076,360)	(9,343,118)	(9,636,314)	(10,016,225)	(10,333,200)	(10,653,102)	(11,014,514)	(11,308,708)	(11,591,642)	(11,591,642)
Deferred Revenue - Current Portion	(397,332)	(198,666)	0	(396,396)	(198,198)	0	(391,570)	(195,785)	0	(396,716)	(198,358)	0	0
Other Current Liabilities - Tax Sensitive	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - Current	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)	(271,000)

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
999 Line JE Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Regulatory and other long-term liabilities	(46,803,959)	(45,858,632)	(45,395,750)	(45,774,135)	(45,479,911)	(45,941,256)	(46,687,152)	(46,996,587)	(48,096,661)	(48,721,745)	(49,040,149)	(47,254,377)	(47,254,377)
[-] Customer Advances for construction	(5,296,287)	(5,108,262)	(4,422,641)	(4,433,232)	(4,331,611)	(4,307,490)	(4,312,882)	(4,270,612)	(3,959,028)	(4,210,908)	(4,188,125)	(3,786,559)	(3,786,559)
Advances for Construction - NT Mains	0	0	0	0	0	0	0	0	0	0	0	0	0
Advances for Construction - NT Extension Deposits	(4,777,108)	(4,647,183)	(4,135,443)	(4,179,026)	(4,102,331)	(4,147,469)	(4,198,133)	(4,100,016)	(3,900,393)	(3,885,085)	(3,875,829)	(3,642,740)	(3,642,740)
Advances for Construction - NT Hydrants	(144,983)	(139,685)	(123,996)	(123,996)	(122,403)	(120,418)	(119,807)	(114,481)	(74,160)	(74,160)	(71,245)	(65,157)	(65,157)
Advances for Construction - NT WIP	(428,227)	(384,822)	(218,014)	(184,938)	(184,938)	(110,397)	(59,908)	(107,934)	(118,117)	(370,221)	(370,221)	(204,507)	(204,507)
Advances for Construction - Tax Services	(165,312)	(154,050)	(154,050)	(153,697)	(113,679)	(113,679)	(203,180)	(202,328)	(133,903)	(133,903)	(112,827)	(112,623)	(112,623)
Advances for Construction - Tax WIP	(51,657)	(53,523)	(62,139)	(62,575)	(79,260)	(86,526)	(2,855)	(16,853)	(3,455)	(18,539)	(29,003)	(32,532)	(32,532)
Advances for Construction - Reclassed to Current	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000	271,000
[-] Deferred income taxes	(42,874,417)	(43,156,109)	(43,185,624)	(43,553,468)	(44,011,320)	(44,538,628)	(45,236,006)	(45,794,781)	(46,207,055)	(46,604,731)	(47,070,563)	(45,757,762)	(45,757,762)
[-] Federal Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred FIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] State Deferred income taxes current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Liability - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred SIT Asset - Current	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Federal Deferred income taxes long-term	(36,204,666)	(36,433,283)	(36,552,694)	(36,875,492)	(37,277,624)	(37,704,087)	(38,321,032)	(38,815,078)	(39,182,295)	(39,533,607)	(39,947,595)	(38,953,254)	(38,953,254)
Deferred FIT Liability – Property	0	0	0	0	0	0	0	0	0	0	(17,668)	(17,668)	(17,668)
Deferred FIT Liability – Non Property	(36,204,666)	(36,433,283)	(36,552,694)	(36,875,492)	(37,277,624)	(37,704,087)	(38,321,032)	(38,815,078)	(39,182,295)	(39,533,607)	(39,929,927)	(38,935,586)	(38,935,586)
[-] State Deferred income taxes long-term	(6,669,751)	(6,722,826)	(6,632,930)	(6,677,976)	(6,733,696)	(6,834,541)	(6,914,974)	(6,979,703)	(7,024,760)	(7,071,124)	(7,122,968)	(6,804,508)	(6,804,508)
Deferred SIT Liability – Non Property	(6,669,751)	(6,722,826)	(6,632,930)	(6,677,976)	(6,733,696)	(6,834,541)	(6,914,974)	(6,979,703)	(7,024,760)	(7,071,124)	(7,122,968)	(6,804,508)	(6,804,508)
[-] Deferred investment tax credits	(498,956)	(492,592)	(486,228)	(479,864)	(473,500)	(467,136)	(460,772)	(454,408)	(448,044)	(441,680)	(435,316)	(428,952)	(428,952)
Unamortized ITC - 3%	(12,709)	(12,451)	(12,193)	(11,935)	(11,677)	(11,419)	(11,161)	(10,903)	(10,645)	(10,387)	(10,129)	(9,871)	(9,871)
Unamortized ITC - 4%	(49,871)	(49,474)	(49,077)	(48,680)	(48,283)	(47,886)	(47,489)	(47,092)	(46,695)	(46,298)	(45,901)	(45,504)	(45,504)
Unamortized ITC - 10%	(436,376)	(430,667)	(424,958)	(419,249)	(413,540)	(407,831)	(402,122)	(396,413)	(390,704)	(384,995)	(379,286)	(373,577)	(373,577)
[-] Regulatory liabilities	1,501,204	2,357,022	2,329,124	2,437,706	2,918,149	2,989,934	3,055,331	3,089,328	2,092,211	2,172,131	2,237,064	2,216,792	2,216,792
[-] Reg liability - cost of removal	3,234,591	4,034,905	4,069,831	4,131,790	4,572,452	4,670,362	4,700,903	4,703,418	3,830,315	3,876,295	3,911,006	3,923,492	3,923,492
Reg Liab - Cost of Removal	576,989	1,341,429	1,349,342	1,384,665	1,362,091	1,527,833	1,511,519	1,484,060	626,990	638,824	934,620	1,047,281	1,047,281
Reg Liab - Cost of Removal RWIP	2,657,602	2,693,476	2,720,489	2,747,125	3,210,361	3,142,529	3,189,384	3,219,358	3,203,325	3,237,471	2,976,386	2,876,211	2,876,211
[-] Other regulatory liabilities	(1,733,387)	(1,677,883)	(1,740,707)	(1,694,084)	(1,654,303)	(1,680,427)	(1,645,571)	(1,614,090)	(1,738,103)	(1,704,164)	(1,673,942)	(1,706,701)	(1,706,701)
Reg Liab-Inc Tax Rec Thru Rates-Exc Def AFUDC FIT	(350,786)	(349,564)	(348,342)	(347,120)	(345,898)	(344,676)	(343,454)	(342,232)	(341,010)	(339,788)	(338,566)	(337,344)	(337,344)
Reg Liab-Inc Tax Rec Thru Rates-Deficit Def	412,250	410,813	409,376	407,939	406,502	405,065	403,628	402,191	400,754	399,317	397,880	396,443	396,443
Reg Liab-Inc Tax Rec Thru Rates-Exc Def Dep SIT	192,683	191,996	191,309	190,622	189,935	189,248	188,561	187,873	187,186	186,499	185,812	185,125	185,125
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(7,875)	(7,710)	(7,545)	(7,380)	(7,215)	(7,050)	(6,885)	(6,720)	(6,555)	(6,390)	(6,225)	(6,060)	(6,060)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 4%	(31,869)	(31,615)	(31,361)	(31,107)	(30,853)	(30,599)	(30,345)	(30,091)	(29,837)	(29,583)	(29,329)	(29,075)	(29,075)
Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 10%	(252,194)	(248,893)	(245,592)	(242,291)	(238,990)	(235,689)	(232,388)	(229,087)	(225,786)	(222,485)	(219,184)	(215,883)	(215,883)
Reg Liab - Pension Tracker	(1,670,748)	(1,643,266)	(1,629,526)	(1,615,785)	(1,602,044)	(1,588,304)	(1,574,563)	(1,560,822)	(1,547,082)	(1,533,341)	(1,519,600)	(1,505,860)	(1,505,860)
Reg Liab - Service Company Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Gain on Debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Reg Liab - Other	(24,848)	356	(79,026)	(48,962)	(25,739)	(68,422)	(50,125)	(35,202)	(175,774)	(158,393)	(144,730)	(194,047)	(194,047)
[-] Accrued pension expense	1,622,567	1,682,746	1,634,566	1,586,385	1,646,564	1,598,384	1,550,203	1,600,302	1,552,122	1,503,941	1,554,040	1,505,860	1,505,860
Accrued Pension Expense	1,622,567	1,682,746	1,634,565	1,586,385	1,646,564	1,598,383	1,550,203	1,600,302	1,552,121	1,503,941	1,554,040	1,505,859	1,505,859
Accrued Pension Expense ERP (SRP)	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Accrued postretirement benefit expense	(910,874)	(793,885)	(851,901)	(918,217)	(809,529)	(851,019)	(917,335)	(800,346)	(760,553)	(773,815)	(770,208)	(783,470)	(783,470)
Accrued OPEB	(395,043)	(272,839)	(333,941)	(395,042)	(272,839)	(333,940)	(395,042)	(272,838)	(227,830)	(235,877)	(227,055)	(235,102)	(235,102)
Accrued OPEB Medicare Subsidy	(515,831)	(521,046)	(517,960)	(523,175)	(536,691)	(517,079)	(522,293)	(527,508)	(532,723)	(537,938)	(543,153)	(548,368)	(548,368)
[-] Other Deferred Credits	(347,196)	(347,552)	(413,045)	(413,445)	(418,665)	(365,302)	(365,692)	(366,070)	(366,314)	(366,683)	(367,042)	(220,286)	(220,286)
[-] Deferred revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
[-] Other tax liabilities	(319,512)	(319,512)	(384,704)	(384,704)	(384,704)	(333,155)	(333,155)	(333,155)	(333,155)	(333,155)	(333,155)	(186,041)	(186,041)
FIN 48 Reserve - Federal	(24,385)	(24,385)	(23,533)	(23,533)	(23,533)	(22,302)	(22,302)	(22,302)	(22,302)	(22,302)	(22,302)	(2,596)	(2,596)
FIN 48 Reserve - State	(295,127)	(295,127)	(361,171)	(361,171)	(361,171)	(310,853)	(310,853)	(310,853)	(310,853)	(310,853)	(310,853)	(183,445)	(183,445)
[-] Other long-term liabilities	(27,684)	(28,040)	(28,341)	(28,741)	(33,961)	(32,147)	(32,537)	(32,915)	(33,159)	(33,528)	(33,887)	(34,245)	(34,245)
Accrued Defined Contribution SERP	(223)	(446)	(669)	3,948	(1,116)	(1,339)	(1,562)	(1,785)	(2,008)	(2,231)	(2,480)	(2,729)	(2,729)
Deferred FAS 112 Costs	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)	(24,894)
Accrued Dividend Equivalents	(2,567)	(2,700)	(2,778)	(2,954)	(3,110)	(1,072)	(1,238)	(1,392)	(1,412)	(1,557)	(1,666)	(1,775)	(1,775)
Non-Qualified Savings & Def Compensation	0	0	0	(4,841)	(4,841)	(4,842)	(4,843)	(4,844)	(4,845)	(4,846)	(4,847)	(4,847)	(4,847)
[-] Contributions in aid of construction	(13,434,892)	(13,475,843)	(14,163,632)	(14,143,192)	(14,181,689)	(14,167,542)	(14,154,264)	(14,196,798)	(14,548,296)	(14,558,511)	(14,585,365)	(15,011,694)	(15,011,694)
CIAC-Non Taxable - Mains	(5,831,311)	(5,831,311)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,794,979)	(5,868,646)	(5,868,646)
CIAC-Non Taxable - Ext Dep	(2,968,991)	(3,526,477)	(4,259,848)	(4,262,759)	(4,318,597)	(4,321,121)	(4,370,399)	(4,427,012)	(4,657,814)	(4,672,195)	(5,026,296)	(5,371,873)	(5,371,873)
CIAC-Non Taxable - Services	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)	(492,242)
CIAC-Non Taxable - Meters	(102,367)	(102,367)	(102,367)	(102,367)	(102,367)	(102,367)	(103,675)	(103,675)	(103,675)	(103,675)	(103,675)	(103,675)	(103,675)
CIAC-Non Taxable - Hydrants	(978,926)	(980,839)	(1,000,402)	(1,000,402)	(1,000,402)	(1,004,758)	(1,009,861)	(1,012,206)	(1,052,503)	(1,052,503)	(1,055,419)	(1,074,853)	(1,074,853)
CIAC-Non Taxable - Other	(2,980,114)	(2,980,114)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)	(2,979,061)
CIAC-Non Taxable - WIP	(886,927)	(395,537)	(387,165)	(384,254)	(388,122)	(388,361)	(340,672)	(345,594)	(357,903)	(375,548)	(48,449)	(72,759)	(72,759)
CIAC-Taxable - Mains	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)	(1,749,643)

Tennessee American Water Company
2016 Monthly Balance Sheet

G/L Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
CIAC-Taxable - Services	(1,947,225)	(1,947,225)	(1,948,278)	(1,949,042)	(1,949,042)	(1,949,042)	(1,949,042)	(1,949,042)	(2,038,543)	(2,041,901)	(2,062,977)	(2,065,289)	(2,065,289)
CIAC-Taxable - Meters	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)	(108,370)
CIAC-Taxable - Hydrants	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)	(188,122)
CIAC-Taxable - WIP	(12,872)	(5,670)	(5,670)	(5,670)	(5,670)	(5,670)	(5,670)	(5,670)	(5,670)	(2,312)	0	0	0
Accum Amort CIAC - Other	4,090,345	4,105,565	4,121,369	4,137,935	4,154,505	4,171,132	4,187,771	4,204,479	4,221,250	4,238,339	4,255,442	4,289,670	4,289,670
Accum Amort CIAC - Tax	721,871	726,508	731,145	735,784	740,423	745,061	749,700	754,339	758,978	763,700	768,425	773,169	773,169
Result	**477,856**	**903,049**	**358,657**	**1,061,279**	**1,935,351**	**2,009,665**	**3,387,417**	**4,491,734**	**3,288,117**	**4,068,339**	**4,925,783**	**2,247,557**	**2,247,557**

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Robert Prendergast

Question:

1-196. Provide the monthly (or most frequently available) balance sheet and income statements for American Water Works for each year from January 1, 2016, to the most currently available in Excel format.

Response:

Please see TAW_R_CADDR1_196_062524_Attachment and TAW_R_CADDR1_196_062524_Attachment2.

2016 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$198,749,780	$194,295,220	$205,281,905	$202,894,929	$222,746,990	$254,409,793	$263,460,005	$263,177,627	$253,055,529	$233,198,821	$208,978,655	$209,522,659	$2,709,771,912
Sewer revenues	9,199,292	9,014,318	9,489,977	9,311,892	9,402,287	9,582,492	9,089,704	9,739,130	9,530,998	9,479,608	9,344,224	9,532,419	112,716,341
Other operating revenues	3,564,435	3,600,878	5,289,243	3,602,703	3,792,151	6,050,735	4,340,233	4,459,737	4,516,868	5,192,058	735,879	3,914,381	49,059,303
Market-Based revenues	32,921,791	33,725,169	38,297,183	35,211,103	33,548,315	35,625,464	36,329,213	36,096,614	36,681,983	34,043,816	37,267,227	41,016,115	430,763,994
Operating revenues	244,435,299	240,635,584	258,358,308	251,020,627	269,489,742	305,668,485	313,219,155	313,473,108	303,785,378	281,914,304	256,325,985	263,985,574	3,302,311,550
Purchased water	8,280,653	8,910,184	9,050,397	9,575,518	10,292,930	12,394,592	12,858,617	13,861,313	12,614,406	11,309,199	9,407,365	9,562,385	128,117,559
Fuel and Power	7,412,700	7,341,593	6,968,499	6,610,256	6,841,693	8,575,619	8,803,517	9,230,748	9,088,028	7,193,623	6,837,876	7,091,119	91,995,270
Chemicals	3,966,245	3,818,655	3,557,223	3,480,019	4,544,348	5,078,835	5,234,085	5,732,116	5,005,072	5,106,993	3,884,373	3,749,327	53,157,290
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	2,769,099	2,800,228	3,023,633	2,223,769	2,986,772	2,835,410	2,744,765	2,983,040	3,251,287	3,124,319	2,848,098	2,825,316	34,415,735
Total production costs	22,428,696	22,870,660	22,599,752	21,889,561	24,665,743	28,884,456	29,640,984	31,807,217	29,958,792	26,734,134	22,977,711	23,228,148	307,685,855
Salaries & Wages	33,888,481	32,510,643	35,441,413	34,218,313	35,246,004	34,486,775	33,832,656	35,337,312	35,938,853	35,955,278	32,249,172	42,204,702	421,309,601
Pensions	2,679,248	2,608,146	2,525,961	2,585,041	2,537,801	1,072,794	2,082,601	2,102,069	2,198,158	2,441,947	2,002,880	2,159,790	26,996,437
Group insurances	5,527,894	5,217,078	5,582,750	4,980,368	5,381,876	10,303,698	6,043,596	2,128,726	5,064,732	3,131,926	5,092,171	6,050,113	64,504,928
Other benefits	2,136,555	2,039,552	2,335,618	1,914,132	2,024,950	2,172,314	1,949,146	1,997,643	2,166,907	1,849,326	1,846,829	2,341,713	24,774,685
Total employee related	44,232,177	42,375,419	45,885,742	43,697,854	45,190,631	48,035,581	43,907,999	41,565,750	45,368,650	43,378,477	41,191,052	52,756,319	537,585,651
Service Company costs	(437,918)	(222,795)	(357,270)	(374,643)	(370,882)	(370,480)	(361,849)	(422,036)	(399,085)	(330,512)	(323,872)	(376,231)	(4,347,575)
Contracted services	14,432,070	15,246,066	17,114,113	15,198,331	14,654,741	14,309,391	10,931,630	13,280,763	13,923,573	11,586,858	13,566,098	16,518,364	170,761,997
Building maintenance and services	1,280,670	1,482,363	1,329,079	1,302,279	1,513,750	1,561,747	1,468,467	1,798,000	1,751,202	1,678,761	1,666,284	1,874,252	18,706,854
Telecommunication expenses	1,036,045	1,018,010	1,246,659	994,097	1,090,768	1,182,282	968,377	1,192,253	1,048,442	1,098,457	1,034,692	1,484,834	13,394,915
Postage printing and stationery	918,787	243,161	799,812	350,881	593,432	213,132	149,979	240,520	441,335	539,990	311,634	424,430	5,227,094
Credit line fee offset	(0)	(0)	(0)	0	(0)	(0)	0	(0)	0	0	0	(0)	0
Office supplies & expenses	1,515,182	1,244,574	1,805,070	1,610,358	1,147,059	1,603,224	1,283,712	1,547,747	1,037,507	2,170,054	1,292,574	977,611	17,234,671
Advertising & marketing expenses	665,368	477,221	1,093,456	770,213	629,288	318,935	416,765	870,519	651,687	428,051	352,690	1,891,797	8,565,990
Employee related expense travel & entertainment	795,285	741,003	921,773	891,120	533,109	470,151	402,297	588,303	954,845	694,221	294,121	841,380	8,127,608
Intercompany miscellaneous mismatch	(1,658)	(2,100)	(1,009)	0	(1,602)	0	(87,265)	84,065	(6,302)	802	1,560	13,509	0
Miscellaneous expenses	4,013,929	3,790,238	3,846,642	3,082,177	3,637,931	6,731,089	3,685,554	5,638,006	9,969,972	6,038,894	4,860,588	12,956,960	68,251,981
Interco rent mismatch	0	0	0	(0)	0	0	(0)	(0)	(0)	(0)	(0)	0	(0)
Rents	2,068,078	2,176,520	2,337,550	1,857,743	2,018,084	1,704,455	1,730,837	1,683,722	1,634,936	1,501,165	1,890,019	2,070,946	22,674,055
Transportation	1,779,383	1,635,234	1,935,738	1,550,839	1,795,374	1,067,103	698,823	1,428,430	1,695,058	1,756,334	1,282,015	1,641,990	18,266,321
Operating supplies & services	28,504,796	28,054,390	32,429,892	27,608,036	27,613,537	29,161,509	21,736,442	28,268,262	33,108,557	27,492,784	26,550,715	40,682,564	351,211,486
Uncollectible Accounts Exp	3,750,181	85,400	3,195,201	(83,446)	1,861,351	1,487,770	4,344,542	2,707,470	3,265,018	3,162,512	(1,009,065)	4,052,219	26,819,153
Customer accounting other	2,437,466	2,397,860	2,596,883	2,412,894	2,395,540	2,447,124	2,628,230	2,532,986	2,339,311	2,621,717	2,325,464	2,908,090	30,043,565
Customer accounting	6,187,647	2,483,260	5,792,084	2,329,449	4,256,891	3,934,895	6,972,772	5,240,456	5,604,330	5,784,229	1,316,398	6,960,308	56,862,718
Regulatory expense	255,579	261,721	291,446	302,357	193,397	888,257	432,777	331,548	261,698	246,976	257,440	389,284	4,112,481
Intercompany Insurance PL mismatch	0	1,312	(1,469)	0	0	0	0	0	0	0	0	0	(157)
Insurance other than group	4,059,780	3,747,222	4,935,328	3,700,864	3,682,531	4,583,221	3,765,947	3,918,256	66,548,791	3,837,310	3,642,940	2,524,194	108,946,387
Maintenance service & supplies	9,055,217	10,926,555	11,446,407	9,314,278	10,827,557	11,185,611	10,272,990	9,430,211	15,080,792	12,346,649	11,369,652	20,354,612	141,610,528
Total operation and maintenance	114,285,975	110,496,432	123,023,381	108,467,756	116,059,404	126,303,050	116,368,063	120,139,665	195,532,525	119,490,046	106,982,037	146,519,197	1,503,667,531
Depreciation	33,802,689	33,851,418	33,792,337	33,349,407	33,952,620	34,030,059	34,140,419	34,552,234	33,463,798	34,635,101	34,772,418	35,042,867	409,385,368
Amortization	210,637	221,327	222,916	(36,880)	359,215	896,084	487,473	513,472	855,053	473,339	834,751	425,956	5,463,343
Removal costs	4,524,813	4,567,998	4,406,200	4,415,429	4,427,278	4,438,113	4,503,546	4,519,783	5,591,780	4,602,271	4,620,074	4,641,108	55,258,392
Depreciation and Amortization	38,538,139	38,640,743	38,421,453	37,727,956	38,739,112	39,364,256	39,131,438	39,585,489	39,910,631	39,710,711	40,227,243	40,109,931	470,107,103
General taxes	22,536,550	21,504,840	22,343,374	21,172,415	20,521,399	21,460,103	21,459,552	21,353,627	22,213,737	21,758,844	20,841,128	21,120,327	258,285,896
Loss (gain) on sale of assets	(13,133)	(346,364)	(74,149)	(18,652)	(93,115)	(2,939,437)	(476,735)	(49,074)	(3,598,282)	(10,401)	(44,075)	(2,145,816)	(9,809,233)
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	175,347,532	170,295,651	183,714,059	167,349,476	175,226,801	184,187,970	176,482,317	181,029,708	254,058,612	180,949,200	168,006,333	205,603,639	2,222,251,297
Operating income (loss)	69,087,767	70,339,933	74,644,249	83,671,151	94,262,942	121,480,515	136,736,838	132,443,400	49,726,766	100,965,104	88,319,652	58,381,935	1,080,060,252

2016 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(1,167,646)	(1,853,723)	(1,298,879)	(258,088)	(1,225,585)	(1,263,974)	(1,257,267)	(1,322,356)	(998,851)	(118,111)	(1,978,500)	(1,263,370)	(14,006,350)
Interest on long-term debt	26,433,488	26,428,341	26,511,498	25,394,004	26,428,868	26,407,113	26,407,949	26,416,118	26,518,970	25,493,475	27,005,905	27,717,221	317,162,950
Interest on Short-Term Bank Debt	431,689	445,654	544,773	537,317	561,054	604,357	644,020	615,061	636,268	668,295	538,973	538,429	6,765,889
Interco interest mismatch	0	(0)	0	(0)	0	(0)	0	(0)	0	(0)	0	0	(0)
Other Interest Expense	946,097	1,536,824	1,074,994	1,250,729	1,054,532	1,056,748	1,051,340	774,059	769,900	798,923	1,896,823	959,068	13,170,036
Interest net	26,643,628	26,557,095	26,832,386	26,923,963	26,818,869	26,804,243	26,846,041	26,482,883	26,926,286	26,842,582	27,463,200	27,951,348	323,092,524
Nonoperating benefit costs, net	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on extinguishment of debt	0	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for other funds used during construction	1,109,503	733,112	894,339	862,606	1,081,239	1,158,184	1,129,536	1,132,343	2,915,047	1,354,489	1,298,583	1,014,642	14,683,621
Allowance for borrowed funds used during construction	618,918	572,124	452,832	454,539	544,892	553,128	540,077	553,956	413,422	579,321	552,306	450,696	6,286,213
Amortization of Debt Expense Mismatch	(73)	(11)	10	(73)	144	(0)	(0)	(0)	(0)	(0)	(0)	(12)	(15)
Amortization of debt expense	634,131	626,513	645,235	652,582	652,582	652,582	652,648	652,990	652,990	651,111	662,749	675,412	7,811,526
Dividend Income - Common	1,202	30,180	11,681	(341,188)	44,888	11,681	256,782	28,872	11,680	530	92,052	10,399	158,759
Miscellaneous Income	191,039	98,159	83,632	167,691	203,205	4,536,093	29,588	23,785	168,822	161,077	84,484	52,994	5,800,570
Total other income	192,240	128,339	95,312	(173,496)	248,093	4,547,774	286,370	52,657	180,503	161,607	176,536	63,393	5,959,329
Miscellaneous Amortization	148,509	148,509	149,459	148,509	148,509	261,841	167,160	168,585	94,663	167,635	167,160	161,424	1,931,965
Miscellaneous Other Deductions	213,450	177,300	160,625	112,405	107,555	133,594	115,514	85,770	501,201	444,178	279,964	1,426,090	3,757,645
Total other deductions	361,959	325,809	310,083	260,914	256,065	395,434	282,674	254,355	595,864	611,813	447,125	1,587,514	5,689,609
Other Net	(169,719)	(197,470)	(214,771)	(434,410)	(7,971)	4,152,340	3,696	(201,697)	(415,362)	(450,207)	(270,588)	(1,524,120)	269,720
Total other income (expenses)	(25,719,057)	(26,075,842)	(26,345,222)	(26,693,810)	(25,853,292)	(21,593,174)	(25,825,379)	(25,651,271)	(24,666,169)	(26,010,089)	(26,545,648)	(28,685,543)	(309,664,496)
Income (loss) before income taxes	43,368,709	44,264,091	48,299,027	56,977,341	68,409,650	99,887,341	110,911,459	106,792,130	25,060,597	74,955,015	61,774,004	29,696,393	770,395,757
Provision for income taxes	16,955,018	17,449,608	19,163,526	22,533,384	26,833,006	39,281,044	43,334,558	42,023,509	9,456,119	29,755,199	24,264,055	11,226,513	302,275,540
Income (loss) from continuing operations	26,413,691	26,814,483	29,135,501	34,443,957	41,576,644	60,606,297	67,576,901	64,768,621	15,604,478	45,199,815	37,509,949	18,469,880	468,120,217
Net income (loss)	26,413,691	26,814,483	29,135,501	34,443,957	41,576,644	60,606,297	67,576,901	64,768,621	15,604,478	45,199,815	37,509,949	18,469,880	468,120,217
Net income available to common stockholders	26,413,691	26,814,483	29,135,501	34,443,957	41,576,644	60,606,297	67,576,901	64,768,621	15,604,478	45,199,815	37,509,949	18,469,880	468,120,217
Common dividend offset	0	0	0	0	0	(0)	0	0	(0)	0	0	(0)	(0)
Common dividends	29,413	29,732	39,239	66,719,584	75,123	67,946	66,776,949	71,764	40,316	66,809,583	60,583	66,846,722	267,566,954
Current Year Retained Earnings	26,384,278	26,784,751	29,096,262	(32,275,627)	41,501,522	60,538,350	799,952	64,696,857	15,564,162	(21,609,768)	37,449,366	(48,376,843)	200,553,263
Income Statement	26,384,278	26,784,751	29,096,262	(32,275,627)	41,501,522	60,538,350	799,952	64,696,857	15,564,162	(21,609,768)	37,449,366	(48,376,843)	200,553,263

2017 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$206,246,878	$195,069,446	$207,267,000	$211,096,482	$231,465,836	$249,856,569	$269,205,046	$265,861,273	$249,408,850	$235,589,216	$214,789,883	$210,668,717	$2,746,525,195
Sewer revenues	11,052,733	10,948,915	12,095,731	11,261,341	11,903,588	12,424,117	12,147,219	12,522,881	11,895,770	11,868,562	11,583,225	12,130,106	141,834,188
Other operating revenues	2,908,404	3,573,111	3,718,967	3,520,071	4,340,679	4,742,835	5,019,719	4,103,263	6,683,714	3,917,681	4,110,862	706,249	47,345,554
Market-Based revenues	34,218,174	34,656,097	34,048,736	32,145,390	34,004,450	37,006,782	30,760,318	32,686,528	36,392,621	35,151,966	36,156,572	43,971,341	421,198,974
Operating revenues	254,426,188	244,247,568	257,130,434	258,023,284	281,714,552	304,030,303	317,132,302	315,173,945	304,380,956	286,527,425	266,640,542	267,476,413	3,356,903,912
Purchased water	8,842,851	7,859,013	8,788,237	9,346,337	11,952,389	11,896,835	14,186,265	13,017,859	12,383,914	11,822,111	10,836,290	11,068,193	132,000,294
Fuel and Power	7,355,233	7,605,968	7,554,334	7,389,647	6,990,257	8,491,601	9,192,306	9,356,078	9,092,861	7,166,532	7,252,220	7,612,625	95,059,661
Chemicals	4,414,043	3,431,525	3,660,175	3,799,679	4,567,970	4,519,026	5,135,906	5,533,122	5,139,241	4,541,389	3,970,931	3,797,534	52,510,540
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	4,293	0	4,293
Waste disposal	2,620,415	2,986,425	2,534,920	2,841,204	3,141,089	2,918,097	3,191,160	2,792,099	2,716,740	3,438,865	2,281,087	4,671,886	36,133,987
Total production costs	23,232,542	21,882,930	22,537,665	23,376,867	26,651,704	27,825,558	31,705,636	30,699,158	29,332,756	26,968,896	24,340,529	27,150,238	315,704,481
Salaries & Wages	36,924,614	31,253,607	36,800,763	31,786,111	35,252,627	37,614,638	33,421,012	35,068,377	33,889,075	33,622,630	33,654,028	41,028,183	420,315,667
Pensions	2,923,797	2,769,378	2,703,221	3,753,629	1,753,666	2,693,488	2,572,139	2,572,862	2,620,296	2,559,870	2,565,094	2,349,740	31,837,180
Group insurances	3,882,500	5,031,061	5,885,585	4,830,486	5,413,359	5,964,945	5,278,358	5,222,328	4,936,925	5,222,272	4,932,137	4,260,019	60,859,976
Other benefits	2,054,518	1,831,782	2,624,583	2,224,116	2,567,306	2,350,255	2,222,298	2,418,411	2,781,990	2,392,274	2,176,469	5,102,284	30,746,286
Total employee related	45,785,429	40,885,828	48,014,153	42,594,343	44,986,958	48,623,326	43,493,807	45,281,978	44,228,285	43,797,046	43,327,728	52,740,227	543,759,108
Service Company costs	(392,648)	(477,491)	(449,210)	(379,440)	(389,945)	(364,082)	(347,194)	(395,747)	(379,223)	(398,290)	(393,516)	(370,611)	(4,737,398)
Contracted services	9,902,733	10,436,074	9,283,206	9,245,549	10,910,077	9,745,688	8,944,244	11,063,056	10,509,969	12,754,754	10,543,858	14,585,078	127,924,285
Building maintenance and services	1,889,593	1,535,058	1,628,166	1,410,642	1,618,064	1,872,244	1,699,258	2,045,510	1,529,524	1,691,910	1,388,176	1,636,266	19,944,411
Telecommunication expenses	1,054,954	1,151,382	1,217,615	1,255,618	1,219,584	1,106,553	1,299,058	1,205,934	1,134,260	1,334,366	1,212,665	1,004,060	14,196,048
Postage printing and stationery	609,353	374,219	351,524	381,160	215,074	294,671	263,741	169,703	128,809	147,174	144,602	126,255	3,206,285
Credit line fee offset	(0)	(0)	0	0	0	0	(0)	0	0	0	0	(0)	(0)
Office supplies & expenses	1,388,246	1,334,350	1,929,571	1,759,564	1,530,845	1,454,471	1,692,925	1,720,778	1,549,749	1,479,355	1,322,405	1,636,960	18,799,220
Advertising & marketing expenses	297,037	494,749	318,553	292,781	319,515	369,674	157,898	(16,869)	15,065	287,782	240,572	1,303,902	4,080,660
Employee related expense travel & entertainment	661,843	654,128	910,721	577,994	1,006,498	948,398	961,807	579,528	798,044	543,580	292,429	452,768	8,387,737
Intercompany miscellaneous mismatch	0	0	(1,604)	1,560	1,560	(3,838)	(15,463)	(1,000)	13,085	1,560	11,688	1,560	9,109
Miscellaneous expenses	5,095,542	3,573,460	4,488,752	3,328,986	5,890,253	3,738,995	3,699,756	4,680,280	4,373,280	5,055,667	5,333,239	12,925,459	62,183,670
Interco rent mismatch	(0)	(0)	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)
Rents	1,753,545	2,526,793	1,964,898	1,976,355	2,203,930	1,708,354	1,792,895	1,767,145	1,766,491	1,841,855	1,773,078	2,796,754	23,872,093
Transportation	1,177,336	2,349,570	1,801,826	2,266,882	1,291,851	1,884,362	1,449,773	1,951,090	1,403,030	1,771,655	1,834,678	1,396,917	20,578,971
Operating supplies & services	23,830,182	24,429,784	23,894,833	22,495,530	26,205,692	23,123,410	21,961,355	25,166,156	23,208,219	26,908,099	24,085,702	37,864,419	303,173,379
Uncollectible Accounts Exp	2,012,674	659,890	1,247,065	2,596,012	1,458,461	3,127,717	2,543,570	2,337,703	4,784,995	2,094,871	2,674,385	3,111,577	28,648,921
Customer accounting other	2,524,649	2,530,045	2,633,941	2,620,828	2,623,069	2,925,103	2,580,057	2,695,922	2,541,055	2,706,268	2,634,612	2,483,193	31,498,741
Customer accounting	4,537,324	3,189,934	3,881,006	5,216,840	4,081,530	6,052,820	5,123,627	5,033,625	7,326,050	4,801,139	5,308,997	5,594,770	60,147,662
Regulatory expense	479,545	384,619	316,698	566,437	353,048	1,646,144	485,526	839,712	536,983	344,455	372,520	482,929	6,808,615
Intercompany Insurance PL mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance other than group	3,866,679	3,919,439	4,489,195	3,732,218	3,783,879	2,803,576	3,561,143	4,222,715	(25,090,313)	3,763,222	3,734,723	3,272,265	16,058,741
Maintenance service & supplies	16,347,475	8,317,132	14,346,212	12,290,542	11,205,251	12,557,920	9,433,647	9,721,463	8,998,959	7,951,977	11,367,317	14,603,960	137,141,854
Total operation and maintenance	117,686,528	102,532,175	117,030,552	109,893,335	116,878,117	122,268,672	115,417,547	120,569,060	88,161,716	114,136,546	112,143,999	141,338,196	1,378,056,443
Depreciation	35,838,959	35,881,258	35,707,249	36,038,237	36,137,181	36,448,182	36,914,145	37,015,218	36,814,519	36,860,330	37,124,021	31,256,639	432,035,939
Amortization	527,716	509,243	580,010	640,601	660,974	997,619	1,111,452	1,051,127	963,749	929,851	431,907	859,850	9,264,099
Removal costs	4,851,027	4,864,005	4,926,498	4,943,329	4,952,301	5,077,955	5,034,532	5,041,385	4,931,756	4,953,609	4,961,355	(4,083,140)	50,454,611
Depreciation and Amortization	41,217,702	41,254,507	41,213,756	41,622,167	41,750,456	42,523,756	43,060,129	43,107,730	42,710,023	42,743,790	42,517,283	28,033,349	491,754,649
General taxes	23,024,665	23,062,902	22,147,463	21,646,086	22,615,263	18,983,191	20,677,003	21,422,215	18,477,424	20,889,521	20,576,889	25,315,501	258,838,122
Loss (gain) on sale of assets	(355,982)	(10,601)	(7,737)	(122,782)	(17,550)	(2,041,197)	11,082	(119,365)	(7,317,950)	(38,718)	(1,974,274)	(4,067,268)	(16,062,340)
Impairment charges	0	0	0	0	0	0	0	0	40,564	(40,564)	0	0	0
Total operating expenses net	181,572,913	166,838,982	180,384,035	173,038,806	181,226,286	181,734,422	179,165,761	184,979,640	142,071,778	177,690,575	173,263,898	190,619,778	2,112,586,875
Operating income (loss)	72,853,275	77,408,586	76,746,399	84,984,477	100,488,265	122,295,880	137,966,541	130,194,306	162,309,178	108,836,849	93,376,644	76,856,635	1,244,317,037

2017 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(1,216,524)	(1,265,033)	(1,239,010)	(592,067)	(1,246,897)	(1,302,323)	(1,395,352)	(1,450,955)	(1,620,973)	(610,056)	(1,197,882)	(1,229,999)	(14,367,070)
Interest on long-term debt	27,527,843	27,467,557	27,537,921	26,850,024	27,553,799	27,499,315	27,564,053	30,128,797	31,480,072	27,588,596	26,639,284	26,769,744	334,607,006
Interest on Short-Term Bank Debt	703,771	697,553	841,451	1,002,231	1,042,762	1,246,332	1,294,765	560,828	82,227	484,191	735,535	1,091,429	9,783,075
Interco interest mismatch	53,300	(64,834)	81,694	(96,478)	(10,832)	(74,684)	111,833	0	0	(0)	(0)	(0)	(0)
Other Interest Expense	1,121,150	1,003,423	1,148,128	969,592	1,075,001	956,575	1,061,834	993,747	398,666	950,443	851,462	936,122	11,466,143
Interest net	28,136,240	27,903,501	28,288,490	28,229,780	28,424,666	28,399,899	28,525,300	30,232,418	30,339,991	28,413,175	27,028,399	27,567,295	341,489,153
Nonoperating benefit costs, net	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on extinguishment of debt	0	0	0	0	0	0	0	0	5,892,843	235,788	235,788	235,788	6,600,207
Allowance for other funds used during construction	1,239,928	1,195,370	1,050,504	1,254,248	1,367,604	1,518,208	1,640,393	1,751,605	1,863,383	2,033,310	2,246,994	2,147,883	19,309,431
Allowance for borrowed funds used during construction	532,518	521,588	432,668	521,588	570,940	527,081	641,622	679,910	782,291	807,254	858,337	702,221	7,578,019
Amortization of Debt Expense Mismatch	(0)	(44)	65	4	4	4	4	9,901	23,889	8,361	8,361	7,824	58,372
Amortization of debt expense	675,433	656,068	704,479	675,180	675,180	681,090	674,174	720,017	732,984	702,209	675,614	675,036	8,247,464
Dividend Income - Common	2,118	26,872	11,980	(3,248)	30,666	11,980	547	26,872	11,980	597	53,744	13,178	187,285
Miscellaneous Income	233,033	(37,181)	144,603	149,959	(18,308)	(118,171)	(160,212)	199,550	389,870	83,925	(311,490)	(485,046)	70,531
Total other income	235,151	(10,309)	156,583	146,711	12,358	(106,191)	(159,665)	226,422	401,850	84,521	(257,746)	(471,868)	257,816
Miscellaneous Amortization	165,248	165,248	165,248	165,248	165,248	164,538	174,407	173,814	275,508	168,078	172,191	167,848	2,122,626
Miscellaneous Other Deductions	161,713	125,488	111,643	105,807	192,415	135,469	47,888	81,534	41,478	89,912	131,730	239,377	1,464,455
Total other deductions	326,961	290,736	276,892	271,055	357,664	300,007	222,294	255,348	316,986	257,991	303,922	407,225	3,587,081
Other Net	(91,811)	(301,045)	(120,308)	(124,344)	(345,305)	(406,198)	(381,960)	(28,926)	84,863	(173,470)	(561,668)	(879,093)	(3,329,265)
Total other income (expenses)	(27,131,037)	(27,143,656)	(27,630,105)	(27,253,468)	(27,506,607)	(27,441,898)	(27,299,418)	(28,549,845)	(34,235,280)	(26,684,078)	(25,396,139)	(26,507,109)	(332,778,639)
Income (loss) before income taxes	45,722,237	50,264,931	49,116,294	57,731,010	72,981,659	94,853,983	110,667,123	101,644,460	128,073,898	82,152,772	67,980,506	50,349,526	911,538,398
Provision for income taxes	18,004,707	19,061,066	15,086,647	28,253,790	28,904,111	37,136,853	47,700,128	40,360,317	49,713,616	32,866,866	26,156,749	142,541,871	485,786,723
Income (loss) from continuing operations	27,717,531	31,203,864	34,029,647	29,477,219	44,077,548	57,717,129	62,966,995	61,284,143	78,360,282	49,285,906	41,823,757	(92,192,345)	425,751,675
Net income (loss)	27,717,531	31,203,864	34,029,647	29,477,219	44,077,548	57,717,129	62,966,995	61,284,143	78,360,282	49,285,906	41,823,757	(92,192,345)	425,751,675
Net income available to common stockholders	27,717,531	31,203,864	34,029,647	29,477,219	44,077,548	57,717,129	62,966,995	61,284,143	78,360,282	49,285,906	41,823,757	(92,192,345)	425,751,675
Common dividend offset	0	0	0	0	0	(0)	0	0	(0)	0	0	0	0
Common dividends	8,782	16,507	152,736	73,954,753	7,769	168,223	73,987,261	6,634	159,624	74,026,189	9,299	74,452,434	296,950,211
Current Year Retained Earnings	27,708,749	31,187,358	33,876,911	(44,477,534)	44,069,779	57,548,907	(11,020,267)	61,277,509	78,200,658	(24,740,283)	41,814,458	(166,644,780)	128,801,465
Income Statement	27,708,749	31,187,358	33,876,911	(44,477,534)	44,069,779	57,548,907	(11,020,267)	61,277,509	78,200,658	(24,740,283)	41,814,458	(166,644,780)	128,801,465

2018 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$207,069,124	$195,151,920	$206,868,963	$206,709,458	$230,070,351	$248,330,375	$273,015,208	$273,764,417	$250,245,089	$236,668,042	$213,127,487	$210,529,056	$2,751,549,490
Sewer revenues	12,883,414	13,394,509	13,542,940	12,699,191	13,841,653	13,402,271	14,004,903	13,698,163	13,305,192	14,173,029	12,192,504	13,650,377	160,788,146
Other operating revenues	3,599,653	4,132,385	4,652,460	4,750,771	4,290,658	4,341,509	4,959,191	4,527,986	4,324,476	4,315,493	4,227,240	3,954,027	52,075,850
Market-Based revenues	32,415,374	34,349,185	32,959,086	34,985,766	36,533,684	42,854,647	40,278,135	42,653,017	41,112,816	45,125,086	44,412,357	48,245,062	475,924,216
Operating revenues	255,967,566	247,027,998	258,023,449	259,145,186	284,736,346	308,928,802	332,257,437	334,643,583	308,987,573	300,281,651	273,959,587	276,378,523	3,440,337,702
Purchased water	10,376,191	9,794,192	9,299,701	10,183,651	11,765,550	12,455,431	14,795,753	13,946,325	12,893,288	11,338,444	10,783,013	10,165,366	137,796,905
Fuel and Power	8,187,150	7,107,770	8,019,182	7,403,835	7,582,883	8,037,644	9,859,896	9,298,895	8,918,025	7,677,737	6,711,027	7,628,579	96,432,622
Chemicals	5,172,275	3,704,984	3,793,140	3,997,545	4,588,594	5,451,428	5,417,252	6,042,882	4,853,594	5,550,208	3,969,183	3,943,591	56,484,674
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	2,720,907	2,974,367	3,026,206	3,308,094	3,101,949	3,193,164	3,354,554	3,122,447	2,992,270	3,097,015	3,426,846	3,681,074	37,998,892
Total production costs	26,456,522	23,581,313	24,138,229	24,893,124	27,038,976	29,137,666	33,427,455	32,410,549	29,657,177	27,663,404	24,890,068	25,418,610	328,713,092
Salaries & Wages	40,562,379	30,807,051	38,668,086	34,144,621	36,614,720	40,160,914	36,574,209	37,196,467	42,705,137	37,785,492	30,855,304	38,695,421	444,769,800
Pensions	1,225,965	1,832,009	1,603,732	1,641,620	1,581,927	2,100,776	1,687,686	1,620,289	1,721,096	1,792,075	1,686,098	1,254,049	19,747,322
Group insurances	6,708,711	5,709,382	6,092,762	5,768,413	6,006,086	4,078,488	5,830,027	5,948,698	5,326,480	6,445,072	5,906,097	3,625,370	67,445,586
Other benefits	2,615,987	2,390,886	5,722,792	2,327,275	2,930,894	2,579,094	1,591,434	3,019,489	2,289,488	2,870,091	2,881,198	1,734,398	32,953,026
Total employee related	51,113,042	40,739,328	52,087,372	43,881,929	47,133,627	48,919,272	45,683,356	47,784,943	52,042,201	48,892,729	41,328,697	45,309,238	564,915,734
Service Company costs	(180,479)	(529,219)	(602,060)	(426,334)	(414,597)	(397,439)	(393,098)	(441,015)	(397,918)	(418,235)	(758,273)	(816,591)	(5,775,256)
Contracted services	8,655,137	8,753,521	9,441,554	11,678,876	14,058,211	10,476,560	9,166,935	11,272,528	11,397,213	15,692,521	16,300,976	18,754,263	145,648,294
Building maintenance and services	1,853,140	1,671,046	1,644,940	1,641,967	1,783,951	1,568,650	1,814,485	1,924,572	1,544,839	1,896,874	1,734,398	1,854,909	20,933,771
Telecommunication expenses	1,365,735	1,209,180	1,409,073	1,175,402	1,266,328	1,192,857	1,103,994	1,291,668	1,336,944	1,366,368	1,277,249	1,622,368	15,617,165
Postage printing and stationery	507,844	174,030	241,308	379,144	299,688	175,199	307,280	276,533	349,544	223,408	425,879	388,771	3,748,628
Credit line fee offset	0	0	0	(0)	0	(0)	(0)	(0)	0	(0)	(0)	0	0
Office supplies & expenses	1,562,304	1,840,614	1,909,636	1,756,760	1,731,712	2,383,638	1,689,769	1,941,864	1,701,886	2,137,099	2,229,005	2,121,884	23,006,172
Advertising & marketing expenses	647,660	550,031	319,422	502,974	701,126	404,756	1,286,683	1,000,876	1,669,891	1,626,476	1,389,237	3,558,157	13,657,288
Employee related expense travel & entertainment	450,020	547,922	601,999	737,028	591,661	885,249	728,857	610,614	667,048	889,954	1,083,605	938,951	8,732,908
Intercompany miscellaneous mismatch	246	1,560	1,996	1,182	8,379	1,237	2,909	(7,089)	(8,368)	950	1,276	(3,581)	696
Miscellaneous expenses	6,340,994	2,011,533	1,125,108	4,213,817	5,036,329	7,125,122	5,656,347	5,625,927	5,862,389	5,466,423	2,367,743	5,371,599	56,203,332
Interco rent mismatch	0	(0)	(0)	(0)	212	(0)	0	0	(0)	0	0	(0)	212
Rents	2,206,952	2,283,200	2,293,356	2,441,684	2,792,289	2,514,920	1,885,704	1,857,593	3,407,043	2,290,797	2,761,785	3,956,442	30,691,767
Transportation	1,774,683	1,920,531	1,355,550	1,574,354	1,710,857	2,345,686	1,947,612	1,363,865	1,588,946	2,191,631	2,242,266	1,844,805	21,860,786
Operating supplies & services	25,364,470	20,961,607	20,341,945	26,102,008	29,972,153	29,072,638	25,587,666	27,166,039	29,525,741	33,781,551	31,812,144	40,412,149	340,100,111
Uncollectible Accounts Exp	1,522,844	1,909,266	(150,714)	1,731,062	2,572,540	3,930,666	3,507,104	2,888,392	4,211,657	2,172,775	3,480,256	5,307,121	33,082,969
Customer accounting other	2,454,820	2,867,207	2,560,799	3,012,327	3,038,574	2,845,294	3,008,236	3,009,722	3,073,745	3,457,001	3,173,795	3,647,876	36,149,395
Customer accounting	3,977,664	4,776,473	2,410,085	4,743,389	5,611,114	6,775,960	6,515,340	5,898,114	7,285,402	5,629,776	6,654,050	8,954,996	69,232,363
Regulatory expense	549,640	594,495	489,440	545,433	444,196	442,776	649,128	3,587,252	370,185	354,436	450,656	464,737	8,942,373
Intercompany Insurance PL mismatch	(41,667)	41,667	5	0	0	0	0	0	0	0	0	0	5
Insurance other than group	3,595,397	3,704,249	3,722,469	3,456,166	3,786,496	(16,426,627)	3,652,324	3,416,917	3,413,134	3,465,201	3,643,111	3,689,086	23,117,921
Maintenance service & supplies	15,388,115	11,378,325	13,148,719	9,954,735	11,222,030	12,217,616	10,407,946	11,763,759	11,062,707	13,943,976	12,396,337	16,625,277	149,509,542
Total operation and maintenance	126,264,371	105,206,571	115,736,199	113,150,451	124,793,993	109,741,862	125,530,116	131,586,558	132,958,629	133,312,839	120,416,790	140,057,501	1,478,755,881
Depreciation	38,115,858	38,006,514	38,052,695	38,287,584	38,468,072	39,255,210	39,502,775	38,898,826	41,692,260	40,670,035	39,244,694	38,806,234	469,000,755
Amortization	746,869	694,202	899,206	683,025	745,313	3,469,796	3,779,905	4,605,136	(973,423)	2,387,152	2,361,933	2,145,077	21,544,191
Removal costs	4,273,516	4,286,852	4,292,486	4,313,116	4,322,350	4,337,309	4,350,823	4,351,525	4,374,584	4,397,581	5,907,028	5,863,176	55,070,346
Depreciation and Amortization	43,136,243	42,987,569	43,244,386	43,283,725	43,535,735	47,062,316	47,633,504	47,855,486	45,093,420	47,454,768	47,513,655	46,814,486	545,615,292
General taxes	22,951,893	23,571,869	22,991,551	22,970,391	23,673,203	23,274,440	23,007,222	23,374,245	23,728,839	22,808,460	23,729,615	21,088,583	277,170,312
Loss (gain) on sale of assets	71,681	(2,315,607)	64,017	460,952	(44,008)	(794,696)	(9,271,493)	(6,509,995)	(808,499)	(1,859,209)	116,508	918,035	(19,972,314)
Impairment charges	0	0	0	0	0	0	0	0	57,000,000	0	0	0	57,000,000
Total operating expenses net	192,424,187	169,450,402	182,036,153	179,865,519	191,958,924	179,283,922	186,899,349	196,306,294	257,972,389	201,716,858	191,776,568	208,878,606	2,338,569,171
Operating income (loss)	63,543,378	77,577,596	75,987,296	79,279,667	92,777,422	129,644,881	145,358,087	138,337,289	51,015,183	98,564,794	82,183,020	67,499,917	1,101,768,531

2018 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(1,159,492)	(1,205,787)	(1,280,124)	(1,198,856)	(1,198,133)	(1,655,143)	(1,214,900)	(759,997)	(694,513)	(220,499)	(236,806)	(268,065)	(11,092,315)
Interest on long-term debt	26,987,241	27,001,034	26,993,943	26,988,286	26,708,521	26,477,098	26,468,165	29,512,399	30,259,702	29,866,542	29,870,062	29,597,053	336,730,047
Interest on Short-Term Bank Debt	1,407,325	1,367,617	2,091,463	2,357,497	2,723,179	3,357,329	2,723,410	1,727,485	1,092,913	1,118,419	1,181,378	1,902,683	23,050,699
Interco interest mismatch	0	0	(0)	(0)	(0)	(322,924)	322,924	(0)	0	11,532	(11,532)	(0)	(0)
Other Interest Expense	897,865	627,932	940,958	822,357	805,779	923,076	794,793	(256,239)	(241,346)	146,691	256,598	(145,241)	5,573,224
Interest net	28,132,940	27,790,797	28,746,239	28,969,284	29,039,346	29,102,360	28,771,469	30,223,649	30,416,755	30,911,153	31,071,233	31,086,431	354,261,655
Nonoperating benefit costs, net	0	0	(2,703,315)	(901,104)	(901,106)	(901,104)	(905,240)	(901,695)	(3,252,315)	(3,252,316)	(3,252,315)	(3,262,728)	(20,233,240)
Loss on extinguishment of debt	235,788	235,788	235,788	235,788	235,788	235,788	235,788	235,788	353,095	1,539,222	305,269	305,269	4,389,158
Allowance for other funds used during construction	1,643,038	1,766,177	1,730,048	1,702,259	1,794,424	1,787,602	1,504,895	1,764,822	1,852,656	2,236,456	3,133,187	2,821,294	23,736,858
Allowance for borrowed funds used during construction	832,104	904,681	962,622	997,168	1,098,701	1,118,208	1,162,447	1,213,748	1,180,652	1,245,857	1,310,515	1,178,622	13,205,324
Amortization of Debt Expense Mismatch	7,824	7,146	1,158	143	143	143	143	143	34,818	143	143	77	52,025
Amortization of debt expense	674,817	669,130	758,154	801,470	771,461	768,460	768,572	765,967	843,469	828,457	755,574	751,522	9,157,052
Dividend Income - Common	609	26,872	11,980	595	26,872	11,980	676	26,872	11,980	670	80,616	0	199,723
Miscellaneous Income	716,788	1,422,522	(1,367,162)	90,939	40,152	136,859	376,409	193,762	202,033	315,641	(117,571)	(1,688,798)	321,574
Total other income	717,398	1,449,394	(1,355,182)	91,534	67,024	148,839	377,085	220,634	214,013	316,312	(36,955)	(1,688,798)	521,298
Miscellaneous Amortization	169,679	170,822	168,078	168,078	172,191	168,861	168,861	169,288	169,288	169,288	169,288	178,889	2,042,613
Miscellaneous Other Deductions	82,437	280,154	55,770	202,137	218,691	344,984	437,978	880,842	(144,739)	151,792	170,996	397,205	3,078,247
Total other deductions	252,116	450,976	223,848	370,215	390,882	513,845	606,839	1,050,130	24,549	321,080	340,284	576,093	5,120,860
Other Net	465,282	998,418	(1,579,030)	(278,681)	(323,859)	(365,006)	(229,754)	(829,496)	189,464	(4,769)	(377,240)	(2,264,892)	(4,599,562)
Total other income (expenses)	(26,103,121)	(25,026,439)	(25,923,225)	(26,684,691)	(26,576,223)	(26,664,700)	(26,433,001)	(28,174,634)	(25,138,232)	(26,548,971)	(24,813,299)	(27,145,469)	(315,232,006)
Income (loss) before income taxes	37,440,257	52,551,157	50,064,071	52,594,976	66,201,200	102,980,181	118,925,086	110,162,655	25,876,951	72,015,822	57,369,721	40,354,448	786,536,525
Provision for income taxes	8,299,129	11,268,516	14,129,439	13,911,600	17,129,502	29,514,509	31,895,816	29,221,854	8,472,628	19,106,353	14,618,525	24,010,852	221,578,723
Income (loss) from continuing operations	29,141,128	41,282,641	35,934,632	38,683,376	49,071,697	73,465,672	87,029,271	80,940,801	17,404,323	52,909,470	42,751,196	16,343,595	564,957,802
Net income (loss)	29,141,128	41,282,641	35,934,632	38,683,376	49,071,697	73,465,672	87,029,271	80,940,801	17,404,323	52,909,470	42,751,196	16,343,595	564,957,802
Net income available to common stockholders	29,141,128	41,282,641	35,934,632	38,683,376	49,071,697	73,465,672	87,029,271	80,940,801	17,404,323	52,909,470	42,751,196	16,343,595	564,957,802
Common dividend offset	0	0	0	0	0	0	0	0	0	0	0	0	0
Common dividends	43,397	1,083	198,909	81,014,300	15,051	231,435	82,125,119	174	199,851	82,173,361	14,852	82,543,712	328,561,244
Current Year Retained Earnings	29,097,731	41,281,558	35,735,722	(42,330,924)	49,056,647	73,234,237	4,904,152	80,940,627	17,204,472	(29,263,891)	42,736,344	(66,200,117)	236,396,558
Income Statement	29,097,731	41,281,558	35,735,722	(42,330,924)	49,056,647	73,234,237	4,904,152	80,940,627	17,204,472	(29,263,891)	42,736,344	(66,200,117)	236,396,558

2019 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$209,632,749	$201,136,460	$217,483,521	$219,524,915	$237,097,274	$242,808,934	$273,654,254	$284,339,005	$266,148,365	$253,144,792	$227,457,475	$229,901,041	$2,862,328,786
Sewer revenues	13,487,735	12,689,192	13,843,670	12,541,081	13,646,987	13,683,423	14,547,906	13,991,356	14,073,418	14,793,153	14,430,587	15,333,885	167,062,392
Other operating revenues	3,643,282	3,479,608	3,845,222	3,595,888	3,514,846	2,884,147	3,540,462	3,614,753	3,181,944	3,545,264	3,375,581	3,289,234	41,510,230
Market-Based revenues	45,689,037	41,851,873	46,454,973	40,430,837	46,133,303	45,608,249	44,369,289	44,397,764	47,131,849	45,999,303	46,887,904	43,827,632	538,782,013
Operating revenues	272,452,803	259,157,133	281,627,387	276,092,721	300,392,409	304,984,754	336,111,910	346,342,878	330,535,576	317,482,513	292,151,547	292,351,792	3,609,683,421
Purchased water	9,810,239	8,536,597	9,066,715	9,965,566	11,850,650	12,215,619	13,947,714	14,906,048	13,623,372	12,723,589	10,994,742	9,938,515	137,579,363
Fuel and Power	7,197,496	7,246,676	7,773,343	6,822,042	6,823,461	7,797,718	9,338,216	8,952,646	8,153,799	7,520,564	6,665,505	7,403,286	91,694,752
Chemicals	4,218,041	4,001,158	4,122,141	4,174,640	5,229,457	3,258,955	6,036,377	6,201,605	5,398,846	5,170,475	4,100,786	4,530,970	56,443,448
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	2,453,846	3,219,376	3,298,910	3,205,292	3,369,589	2,820,435	3,353,900	3,452,691	3,175,706	4,198,557	3,294,711	3,313,908	39,156,920
Total production costs	23,679,622	23,003,806	24,261,108	24,167,541	27,273,156	26,092,726	32,676,207	33,512,990	30,351,722	29,613,185	25,055,743	25,186,678	324,874,484
Salaries & Wages	40,741,101	35,409,544	43,053,361	38,018,815	39,698,280	39,736,987	39,393,218	37,209,162	37,984,487	40,293,191	39,526,166	42,934,157	473,998,468
Pensions	350,101	1,239,551	1,675,168	927,450	1,113,241	1,140,418	1,068,794	1,050,688	1,082,499	931,590	1,109,268	1,093,311	12,782,078
Group insurances	7,102,505	5,283,308	5,653,894	5,786,086	6,105,099	6,349,716	6,539,854	6,377,833	6,354,015	6,494,747	6,180,241	4,864,984	73,092,281
Other benefits	2,783,313	2,829,991	2,985,511	2,650,440	3,631,419	2,456,064	3,197,050	3,108,716	2,523,936	2,814,891	3,046,655	2,763,408	34,791,394
Total employee related	50,977,019	44,762,393	53,367,934	47,382,791	50,548,038	49,683,185	50,198,914	47,746,399	47,944,936	50,534,420	49,862,330	51,655,860	594,664,222
Service Company costs	(808,178)	(891,078)	(859,033)	(668,464)	(733,346)	(730,232)	(890,406)	(708,848)	(734,119)	(731,025)	(687,089)	652,881	(7,788,937)
Contracted services	10,975,412	10,329,694	11,174,503	9,585,020	12,793,797	8,918,962	11,007,893	10,191,725	11,945,440	11,926,366	13,412,618	16,894,639	139,156,067
Building maintenance and services	1,741,465	1,651,839	1,888,281	1,465,540	1,528,581	1,921,358	1,892,783	1,827,321	1,869,577	1,869,972	1,647,893	1,850,021	21,154,630
Telecommunication expenses	1,422,859	1,180,862	1,727,898	1,074,400	1,378,307	1,189,563	1,461,643	960,747	1,621,014	1,402,590	1,198,870	1,748,885	16,367,638
Postage printing and stationery	345,967	554,022	387,113	191,792	350,804	238,615	193,089	192,358	210,009	223,171	198,455	298,764	3,384,159
Credit line fee offset	(0)	(1,000)	0	1,000	0	0	0	(0)	(0)	0	(0)	0	0
Office supplies & expenses	1,810,152	2,077,800	2,022,032	2,464,675	2,193,700	2,860,273	2,164,511	2,335,680	2,461,175	2,191,265	2,575,709	2,271,274	27,428,245
Advertising & marketing expenses	455,772	310,167	963,377	1,222,672	928,459	731,695	738,068	554,421	654,933	711,456	761,675	1,096,508	9,129,203
Employee related expense travel & entertainment	734,938	773,878	751,351	747,577	701,081	746,631	561,980	641,451	824,477	775,745	563,771	769,087	8,591,967
Intercompany miscellaneous mismatch	947	1,556	2,258	964	927	(1,296)	402	406	1,901	398	(1,376)	(1,390)	5,696
Miscellaneous expenses	4,105,199	3,174,428	4,418,019	4,194,574	5,007,415	4,592,704	5,244,744	5,305,034	5,028,916	5,193,654	7,609,083	11,154,451	65,028,220
Interco rent mismatch	(74,378)	74,378	0	0	0	(0)	(0)	0	(0)	0	0	(0)	(0)
Rents	2,621,880	3,377,951	2,710,031	2,278,300	2,417,504	1,830,912	2,254,388	2,137,125	1,539,420	1,897,005	1,803,756	1,700,288	26,568,559
Transportation	1,036,890	2,706,250	1,071,202	2,012,798	2,065,521	1,889,403	1,857,791	1,825,878	1,287,042	2,193,827	2,093,749	1,986,515	22,026,865
Operating supplies & services	25,250,533	26,136,890	27,113,808	25,237,346	29,365,169	24,920,116	27,376,891	25,971,738	27,442,003	28,385,051	31,865,578	39,770,429	338,835,553
Uncollectible Accounts Exp	860,925	2,011,958	1,333,748	464,656	2,379,629	2,898,271	2,562,010	3,322,532	2,575,526	2,594,779	3,288,098	3,461,478	27,753,609
Customer accounting other	3,385,692	3,240,787	3,514,654	3,186,822	3,184,835	2,814,372	3,197,917	3,104,191	3,094,977	3,271,324	3,050,736	3,350,592	38,396,899
Customer accounting	4,246,616	5,252,745	4,848,402	3,651,478	5,564,463	5,712,643	5,759,927	6,426,723	5,670,503	5,866,103	6,338,834	6,812,070	66,150,508
Regulatory expense	297,369	271,249	65,862	276,406	342,401	363,501	566,899	515,876	362,262	367,755	375,767	519,508	4,324,855
Intercompany Insurance PL mismatch	41,667	(41,667)	0	0	0	0	0	0	0	0	(0)	(0)	(0)
Insurance other than group	3,783,954	3,755,442	729,915	4,071,621	4,120,886	1,953,591	4,181,613	3,987,768	2,728,295	3,987,783	4,018,001	2,026,480	39,345,350
Maintenance service & supplies	14,657,325	14,329,419	16,368,751	13,361,652	13,902,205	16,137,995	14,245,839	15,331,503	14,713,413	16,044,598	14,922,289	19,331,594	183,346,581
Total operation and maintenance	122,084,260	116,620,867	125,896,747	117,480,371	130,382,973	124,133,525	134,115,884	132,784,149	128,479,016	134,067,868	131,751,455	145,955,500	1,543,752,615
Depreciation	39,304,744	39,594,985	39,989,080	39,852,624	40,384,661	37,487,650	38,504,129	39,262,277	39,441,234	39,553,906	39,860,558	46,300,807	479,536,656
Amortization	1,999,147	2,169,110	2,363,560	2,146,662	1,508,397	2,206,136	2,131,244	2,135,365	2,137,932	2,111,625	2,109,568	2,051,658	25,070,403
Removal costs	6,159,938	6,223,447	6,242,727	6,287,852	6,328,465	6,340,280	6,519,675	6,614,120	6,616,645	6,677,973	6,701,966	6,795,126	77,508,213
Depreciation and Amortization	47,463,830	47,987,542	48,595,366	48,287,138	48,221,523	46,034,067	47,155,047	48,011,761	48,195,811	48,343,503	48,672,093	55,147,591	582,115,273
General taxes	25,319,299	23,939,302	20,332,569	24,607,308	23,846,378	23,014,938	23,783,795	21,740,474	22,176,662	24,295,296	24,329,692	22,461,411	279,847,125
Loss (gain) on sale of assets	318,327	(49,443)	(2,829,070)	(38,911)	(61,527)	(6,491,554)	262,678	(29,152)	(255,275)	71,362	490,118	42,328,139	33,715,691
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	195,185,716	188,498,268	191,995,612	190,335,906	202,389,347	186,690,976	205,317,403	202,507,232	198,596,214	206,778,029	205,243,358	265,892,641	2,439,430,704
Operating income (loss)	77,267,087	70,658,865	89,631,774	85,756,815	98,003,062	118,293,778	130,794,507	143,835,645	131,939,362	110,704,484	86,908,189	26,459,150	1,170,252,717

2019 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(349,406)	(361,344)	(387,477)	(523,280)	(43,179)	(388,406)	(246,732)	(415,052)	(214,626)	(287,665)	(168,968)	(358,074)	(3,744,208)
Interest on long-term debt	28,933,276	28,944,441	28,993,279	28,932,202	30,907,821	32,094,927	31,992,949	32,257,862	32,091,283	32,089,618	32,098,909	32,635,626	371,972,193
Interest on Short-Term Bank Debt	2,307,632	2,193,176	2,931,656	2,803,160	1,836,489	809,365	861,780	747,634	911,104	953,721	1,014,863	1,303,632	18,674,215
Interco interest mismatch	70,037	153,793	121,442	122,588	(458,541)	(4,777)	(581,991)	582,081	(20,814)	21,086	(272)	(19,100)	(14,468)
Other Interest Expense	127,712	527,366	386,705	187,356	(403,155)	(1,606,248)	(528,915)	618,307	(2,418)	39,292	26,417	26,832	(600,749)
Interest net	31,019,215	31,303,639	31,924,163	31,399,439	32,297,976	30,909,639	32,079,082	33,208,752	32,785,342	32,794,966	32,971,221	33,608,016	386,301,451
Nonoperating benefit costs, net	(1,218,926)	(1,785,344)	(1,256,653)	(1,256,653)	(1,256,653)	(1,249,213)	(1,249,213)	(1,249,213)	(1,266,308)	(1,253,940)	(1,254,940)	(1,253,940)	(15,550,994)
Loss on extinguishment of debt	305,269	305,269	305,269	305,269	305,797	305,797	305,797	305,797	305,797	305,797	305,797	305,797	3,667,455
Allowance for other funds used during construction	2,254,783	1,838,326	1,971,331	1,570,308	1,578,746	3,127,946	1,919,015	1,978,974	3,590,884	2,181,828	2,136,754	3,901,294	28,050,189
Allowance for borrowed funds used during construction	970,764	1,198,923	973,660	1,121,796	1,048,922	645,128	614,898	1,517,880	1,098,725	1,151,291	1,189,919	1,134,543	12,666,448
Amortization of Debt Expense Mismatch	136	(671)	1,345	134	(2,518)	(4,372)	(5,142)	12,570	134	14,330	2,669	2,669	21,286
Amortization of debt expense	943,138	540,405	741,147	714,433	685,103	726,340	735,675	784,523	651,154	750,223	740,492	742,704	8,755,337
Dividend Income - Common	12,673	26,872	11,980	27,563	0	11,980	717	0	11,980	0	730	11,980	116,475
Miscellaneous Income	(13,479)	11,376	(166,193)	171,983	196,610	10,066,890	(482,179)	33,791	425,072	189,290	(384,717)	213,603	10,262,048
Total other income	(805)	38,248	(154,213)	199,545	196,610	10,078,870	(481,462)	33,791	437,052	189,290	(383,987)	225,583	10,378,523
Miscellaneous Amortization	237,118	236,701	236,701	236,701	236,701	236,701	235,301	235,071	235,071	235,071	230,439	230,439	2,822,018
Miscellaneous Other Deductions	139,244	218,997	400,199	229,849	107,608	130,110	83,311	604,831	82,273	(308,463)	6,058,934	(5,245,391)	2,501,501
Total other deductions	376,362	455,698	636,901	466,551	344,309	366,812	318,612	839,902	317,344	(73,392)	6,289,373	(5,014,953)	5,323,518
Other Net	(377,167)	(417,450)	(791,113)	(267,005)	(147,699)	9,712,058	(800,074)	(806,111)	119,708	262,682	(6,673,360)	5,240,536	5,055,004
Total other income (expenses)	(28,200,317)	(27,744,170)	(29,560,049)	(28,737,389)	(29,552,255)	(17,207,431)	(30,137,502)	(30,359,117)	(27,666,669)	(29,001,246)	(36,109,257)	(23,126,205)	(337,401,608)
Income (loss) before income taxes	49,066,770	42,914,695	60,071,726	57,019,426	68,450,806	101,086,347	100,657,004	113,476,528	104,272,693	81,703,238	50,798,932	3,332,945	832,851,109
Provision for income taxes	11,548,742	10,988,019	16,936,929	15,081,165	16,962,732	24,858,499	26,132,232	27,965,340	23,097,119	20,292,695	14,236,156	3,726,906	211,826,533
Income (loss) from continuing operations	37,518,028	31,926,676	43,134,797	41,938,261	51,488,074	76,227,849	74,524,772	85,511,188	81,175,574	61,410,544	36,562,775	(393,961)	621,024,576
Net income (loss)	37,518,028	31,926,676	43,134,797	41,938,261	51,488,074	76,227,849	74,524,772	85,511,188	81,175,574	61,410,544	36,562,775	(393,961)	621,024,576
Net income available to common stockholders	37,518,028	31,926,676	43,134,797	41,938,261	51,488,074	76,227,849	74,524,772	85,511,188	81,175,574	61,410,544	36,562,775	(393,961)	621,024,576
Common dividend offset	0	0	0	0	0	0	0	0	0	0	0	0	0
Common dividends	29,171	1,030	318,707	90,259,748	6,178	386,672	90,326,858	10,996	349,531	90,388,392	4,185	90,667,331	362,748,797
Current Year Retained Earnings	37,488,857	31,925,646	42,816,090	(48,321,487)	51,481,896	75,841,177	(15,802,086)	85,500,192	80,826,043	(28,977,848)	36,558,591	(91,061,292)	258,275,779
Income Statement	37,488,857	31,925,646	42,816,090	(48,321,487)	51,481,896	75,841,177	(15,802,086)	85,500,192	80,826,043	(28,977,848)	36,558,591	(91,061,292)	258,275,779

2020 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$223,029,482	$216,298,653	$223,851,446	$224,468,703	$244,835,077	$271,207,553	$302,019,579	$297,568,535	$279,961,994	$263,365,881	$233,500,990	$232,976,473	$3,013,084,366
Sewer revenues	14,010,738	13,535,925	15,105,667	15,088,825	15,222,490	16,213,791	15,814,241	17,290,334	15,018,430	15,613,564	15,861,465	16,244,689	185,020,161
Other operating revenues	3,482,359	3,671,793	2,791,124	1,417,999	2,566,644	7,681,545	3,624,305	4,262,892	5,104,624	4,369,714	3,472,495	(2,677,944)	39,767,550
Market-Based revenues	41,565,685	41,191,350	45,142,117	43,379,354	42,995,409	46,036,831	44,534,988	45,507,886	48,598,260	43,856,308	46,322,519	50,467,859	539,598,566
Operating revenues	282,088,265	274,697,721	286,890,354	284,354,880	305,619,620	341,139,721	365,993,112	364,629,646	348,683,309	327,205,467	299,157,469	297,011,077	3,777,470,643
Purchased water	10,233,668	10,318,116	10,046,749	10,464,309	12,233,648	14,482,825	16,371,091	14,811,662	14,584,322	12,976,081	11,036,128	11,767,565	149,326,163
Fuel and Power	7,176,327	7,414,261	6,352,221	6,423,126	6,963,969	7,535,978	9,499,480	8,676,861	8,322,907	8,137,630	6,049,601	7,246,194	89,798,555
Chemicals	4,438,989	3,863,104	4,386,718	3,917,699	4,869,253	5,630,133	6,179,303	6,350,112	5,604,053	5,470,049	4,667,426	5,022,950	60,399,788
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	3,275,063	2,852,461	3,422,489	3,254,172	3,293,986	3,208,369	3,797,900	3,694,563	3,311,625	3,536,486	3,176,262	4,770,104	41,593,479
Total production costs	25,124,047	24,447,942	24,208,178	24,059,305	27,360,856	30,857,304	35,847,774	33,533,198	31,822,906	30,120,245	24,929,416	28,806,814	341,117,986
Salaries & Wages	39,040,410	34,287,001	41,508,009	36,561,028	34,474,539	41,490,423	38,781,307	35,913,657	41,554,372	36,621,523	37,136,241	52,542,365	469,910,877
Pensions	1,944,690	1,882,140	1,788,255	1,841,033	1,818,660	1,766,355	1,722,220	1,252,852	1,702,935	1,714,053	1,709,041	1,699,465	20,841,698
Group insurances	7,851,155	6,135,993	6,551,987	6,621,195	6,321,931	6,458,937	6,788,389	6,358,626	6,639,860	6,673,310	6,431,682	4,201,428	77,034,493
Other benefits	2,997,067	3,418,928	3,171,552	2,778,101	3,285,021	2,343,479	3,146,194	3,633,535	3,305,540	2,980,147	3,451,715	3,868,050	38,379,330
Total employee related	51,833,321	45,724,063	53,019,803	47,801,358	45,900,151	52,059,194	50,438,110	47,158,670	53,202,707	47,989,033	48,728,679	62,311,308	606,166,398
Service Company costs	(734,421)	(679,922)	(622,999)	(611,275)	(531,503)	(709,784)	(669,534)	(768,577)	(488,429)	(608,940)	(634,524)	(557,471)	(7,617,380)
Contracted services	11,797,984	14,353,634	11,254,210	14,065,173	13,387,709	13,861,516	15,771,386	15,435,385	16,480,822	17,049,846	15,456,201	21,085,284	179,999,150
Building maintenance and services	1,613,899	1,555,115	1,522,206	1,502,343	1,695,731	1,434,249	1,725,901	2,040,058	1,598,184	1,534,402	1,519,236	2,073,732	19,815,055
Telecommunication expenses	1,244,162	1,169,080	1,440,952	1,038,084	1,405,954	1,202,399	1,468,156	1,532,003	1,650,434	1,519,656	1,377,457	1,776,068	16,824,404
Postage printing and stationery	205,339	271,214	343,276	218,640	208,723	216,793	384,228	185,678	213,695	251,611	164,296	234,522	2,898,013
Credit line fee offset	(0)	0	0	0	0	123,611	2,778	(126,389)	(0)	0	0	0	0
Office supplies & expenses	4,098,740	4,146,392	(2,234,757)	2,174,224	2,002,491	2,676,137	1,533,813	2,590,906	1,810,595	1,916,913	2,155,327	1,933,387	24,804,169
Advertising & marketing expenses	873,748	656,472	538,570	920,279	838,621	875,515	1,138,313	957,753	925,160	1,052,421	963,797	1,126,885	10,867,534
Employee related expense travel & entertainment	386,707	675,237	803,038	(151,688)	252,299	2,457,595	622,336	641,501	848,587	699,273	573,364	102,174	7,910,423
Intercompany miscellaneous mismatch	(11,068)	(11,065)	(11,064)	34,810	24,774	413	(23,955)	(23,956)	409	58	24,775	(4,068)	63
Miscellaneous expenses	4,351,476	3,633,046	9,665,497	5,026,278	4,531,970	6,919,149	4,596,271	4,634,660	4,891,504	5,081,465	5,239,409	7,103,086	65,673,812
Interco rent mismatch	0	0	(0)	0	39,361	(123,611)	84,250	(39,361)	(0)	(0)	39,361	(0)	(0)
Rents	1,510,492	1,446,044	1,518,298	1,375,995	1,419,671	1,462,551	1,383,832	1,467,613	1,448,953	1,287,677	1,324,818	1,445,183	17,091,126
Transportation	1,834,780	2,214,090	2,366,015	2,338,419	1,569,470	1,340,743	1,592,573	1,495,014	1,374,205	2,053,595	931,808	2,298,724	21,409,438
Operating supplies & services	27,917,325	30,120,324	27,217,306	28,507,746	27,312,641	32,446,646	30,216,809	30,980,569	31,242,138	32,446,859	29,705,714	39,179,045	367,293,123
Uncollectible Accounts Exp	1,822,357	1,691,587	2,964,967	2,160,922	3,945,719	1,668,684	2,200,278	3,090,190	2,900,831	3,612,342	3,165,936	4,493,531	33,717,344
Customer accounting other	371,423	397,496	7,684,794	2,946,768	2,534,267	2,600,118	2,559,018	2,463,886	2,539,637	2,629,341	2,815,335	3,001,424	32,543,506
Customer accounting	2,193,780	2,089,083	10,649,761	5,107,689	6,479,986	4,268,802	4,759,296	5,554,075	5,440,468	6,241,683	5,981,271	7,494,955	66,260,851
Regulatory expense	450,090	337,982	420,860	371,227	395,393	493,627	334,478	418,565	496,530	348,569	561,272	328,136	4,956,729
Intercompany Insurance PL mismatch	11,250	11,250	(22,500)	0	0	0	0	0	0	0	(0)	0	0
Insurance other than group	4,764,641	4,162,953	4,366,682	4,391,762	4,348,988	4,293,383	4,398,362	4,266,754	4,348,463	4,368,890	4,384,666	(2,859,592)	45,235,952
Maintenance service & supplies	14,582,707	13,306,637	17,869,930	13,507,563	15,020,295	17,843,003	14,311,627	15,037,778	17,373,173	17,022,681	17,591,472	24,827,078	198,293,943
Total operation and maintenance	126,131,491	119,509,063	137,129,521	123,135,376	126,286,806	141,552,175	139,636,922	136,181,033	143,437,956	137,929,020	131,247,967	159,530,273	1,621,707,603
Depreciation	40,167,361	39,414,906	37,596,540	39,790,396	41,121,408	42,805,123	41,163,810	39,103,866	43,853,265	40,553,447	39,541,044	43,792,148	488,903,313
Amortization	1,910,943	1,925,589	1,974,688	1,850,532	1,911,295	1,902,378	2,540,805	2,134,107	1,771,061	1,823,587	1,807,142	1,895,912	23,448,039
Removal costs	7,397,844	7,422,929	7,453,527	7,499,314	7,586,510	7,606,994	7,636,708	7,634,649	7,716,140	7,697,486	9,030,562	7,752,359	92,435,022
Depreciation and Amortization	49,476,148	48,763,424	47,024,755	49,140,241	50,619,214	52,314,496	51,341,322	48,872,622	53,340,466	50,074,520	50,378,748	53,440,418	604,786,373
General taxes	26,829,407	25,752,349	24,670,513	25,188,890	25,260,788	24,018,049	23,956,597	24,861,708	24,529,501	24,991,241	24,856,898	28,314,317	303,230,260
Loss (gain) on sale of assets	(1,528,259)	(310,531)	1,962,077	129,380	(424,962)	(193,422)	(10,596)	(26,760)	149,388	(185,592)	(11,715)	521,371	70,380
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	200,908,786	193,714,305	210,786,867	197,593,887	201,741,846	217,691,297	214,924,245	209,888,604	221,457,311	212,809,190	206,471,898	241,806,379	2,529,794,616
Operating income (loss)	81,179,478	80,983,416	76,103,487	86,760,994	103,877,774	123,448,423	151,068,867	154,741,043	127,225,997	114,396,278	92,685,571	55,204,698	1,247,676,027

2020 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(226,748)	(272,716)	(320,299)	(107,496)	(68,262)	(136,162)	(67,546)	(514,845)	(79,131)	(54,762)	(51,773)	114,383	(1,785,355)
Interest on long-term debt	31,106,794	31,123,597	31,142,682	32,629,645	33,782,170	33,512,366	33,475,377	33,168,598	32,898,205	32,866,592	32,811,726	32,714,273	391,232,026
Interest on Short-Term Bank Debt	1,277,095	1,299,120	2,255,556	1,767,947	956,622	822,285	833,024	829,838	702,282	511,986	513,129	576,870	12,345,754
Interco interest mismatch	0	(189,370)	189,750	(0)	(380)	0	(0)	19,010	13,027	(13,027)	(0)	(0)	19,010
Other Interest Expense	58,136	(156,916)	205,792	49,875	27,471	(2,207,508)	(711,776)	(678,762)	(579,864)	(380,989)	(341,142)	567,560	(4,148,124)
Interest net	32,215,277	31,993,085	33,283,732	34,339,971	34,698,001	31,990,980	33,529,080	32,804,829	32,941,493	32,942,827	32,931,940	33,973,087	397,644,301
Nonoperating benefit costs, net	(4,164,207)	(4,174,207)	(4,174,207)	(4,131,479)	(4,162,843)	(4,152,843)	(4,152,843)	(4,152,843)	(3,412,620)	(4,070,596)	(4,070,596)	(4,067,332)	(48,886,617)
Loss on extinguishment of debt	305,797	331,515	305,797	305,797	305,797	305,797	305,797	305,797	305,797	305,797	305,797	305,797	3,695,286
Allowance for other funds used during construction	2,023,217	1,940,962	3,006,799	2,498,925	1,679,252	3,060,757	2,048,233	2,037,453	3,576,347	2,440,653	2,344,850	3,415,594	30,073,040
Allowance for borrowed funds used during construction	1,149,998	1,198,918	1,179,604	1,435,588	963,840	888,396	931,164	919,233	1,231,890	1,092,544	1,013,958	701,799	12,706,931
Amortization of Debt Expense Mismatch	2,669	2,669	3,084	15,699	8,556	8,556	110,572	122,263	(250,589)	2,664	(49,485)	2,664	(20,678)
Amortization of debt expense	769,339	790,463	794,399	825,258	848,571	866,373	888,324	923,282	907,202	1,002,468	912,856	965,785	10,494,320
Dividend Income - Common	763	0	11,980	756	0	11,980	0	0	11,980	774	0	11,980	50,213
Miscellaneous Income	128,996	(98,485)	(149,066)	140,394	100,991	40,097	30,467	(45,353)	(146,315)	414,105	152,190	198,068	766,089
Total other income	129,758	(98,485)	(137,086)	141,150	100,991	52,077	30,467	(45,353)	(134,335)	414,879	152,190	210,048	816,302
Miscellaneous Amortization	230,439	230,439	230,439	229,068	229,068	229,068	229,068	229,068	229,068	229,068	229,068	229,068	2,752,925
Miscellaneous Other Deductions	130,214	206,720	120,016	164,849	122,379	112,697	135,902	114,788	145,751	194,245	245,118	(112,847)	1,579,830
Total other deductions	360,653	437,158	350,455	393,916	351,446	341,764	364,970	343,856	374,818	423,312	474,186	116,220	4,332,755
Other Net	(230,895)	(535,644)	(487,541)	(252,767)	(250,455)	(289,687)	(334,503)	(389,208)	(509,153)	(8,433)	(321,996)	93,828	(3,516,453)
Total other income (expenses)	(26,183,885)	(26,336,620)	(26,510,859)	(27,657,801)	(29,296,890)	(25,350,842)	(27,925,464)	(27,313,587)	(26,442,789)	(26,655,732)	(27,043,185)	(26,966,117)	(323,683,772)
Income (loss) before income taxes	54,995,593	54,646,796	49,592,629	59,103,193	74,580,884	98,097,581	123,143,403	127,427,456	100,783,208	87,740,546	65,642,386	28,238,581	923,992,254
Provision for income taxes	9,171,432	12,880,326	12,998,922	15,115,539	16,358,209	24,390,137	31,140,249	31,569,338	25,002,939	22,052,740	8,205,911	6,027,354	214,913,095
Income (loss) from continuing operations	45,824,161	41,766,471	36,593,707	43,987,654	58,222,675	73,707,444	92,003,153	95,858,117	75,780,269	65,687,806	57,436,475	22,211,228	709,079,159
Net income (loss)	45,824,161	41,766,471	36,593,707	43,987,654	58,222,675	73,707,444	92,003,153	95,858,117	75,780,269	65,687,806	57,436,475	22,211,228	709,079,159
Net income available to common stockholders	45,824,161	41,766,471	36,593,707	43,987,654	58,222,675	73,707,444	92,003,153	95,858,117	75,780,269	65,687,806	57,436,475	22,211,228	709,079,159
Common dividend offset	0	0	0	0	0	(0)	0	0	0	0	0	0	0
Common dividends	0	80,442	309,322	99,562,609	158	339,337	99,662,237	9,601	369,010	99,698,226	3,130	100,090,121	400,124,193
Current Year Retained Earnings	45,824,161	41,686,029	36,284,385	(55,574,955)	58,222,517	73,368,107	(7,659,084)	95,848,516	75,411,260	(34,010,421)	57,433,346	(77,878,893)	308,954,967
Income Statement	45,824,161	41,686,029	36,284,385	(55,574,955)	58,222,517	73,368,107	(7,659,084)	95,848,516	75,411,260	(34,010,421)	57,433,346	(77,878,893)	308,954,967

2021 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$226,577,942	$223,960,314	$241,479,889	$236,504,638	$265,476,318	$290,157,540	$296,212,549	$302,433,119	$284,329,841	$267,611,122	$244,860,732	$247,198,095	$3,126,802,098
Sewer revenues	15,875,358	16,348,062	16,874,288	16,332,812	17,372,140	17,918,002	18,159,306	18,055,609	17,318,830	17,773,307	17,805,901	17,458,679	207,292,293
Other operating revenues	3,289,600	3,052,257	3,317,008	3,317,651	3,104,571	3,251,426	3,366,014	3,646,167	(3,518,461)	3,109,231	3,011,572	3,991,297	32,938,334
Market-Based revenues	45,951,505	41,736,810	49,348,971	47,017,154	47,869,831	50,700,015	49,725,103	50,204,606	52,234,845	48,247,061	47,186,852	32,712,780	562,935,534
Operating revenues	291,694,405	285,097,444	311,020,156	303,172,255	333,822,860	362,026,982	367,462,972	374,339,501	350,365,054	336,740,722	312,865,057	301,360,850	3,929,968,258
Purchased water	11,684,217	10,609,694	11,580,404	12,241,881	13,827,969	15,295,659	15,619,683	14,389,421	14,065,042	12,871,413	11,715,500	10,804,258	154,705,140
Fuel and Power	7,260,021	7,425,133	8,233,126	6,676,504	7,865,310	8,353,358	10,207,041	9,557,374	8,955,909	8,463,520	7,107,637	8,167,102	98,272,036
Chemicals	4,007,177	3,831,175	4,657,293	4,692,655	5,107,347	6,010,483	6,593,314	6,168,871	6,270,858	5,680,898	4,738,228	4,815,093	62,573,392
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	3,378,630	3,509,527	3,710,489	3,603,802	2,741,570	3,670,458	3,576,133	3,794,926	3,999,318	4,149,777	3,934,507	4,655,008	44,724,144
Total production costs	26,330,046	25,375,529	28,181,312	27,214,842	29,542,196	33,329,958	35,996,170	33,910,592	33,291,126	31,165,608	27,495,873	28,441,461	360,274,711
Salaries & Wages	37,832,651	37,676,507	45,877,791	39,132,067	37,782,482	43,823,186	38,472,636	37,935,489	41,483,095	37,384,570	38,377,205	52,475,151	488,252,830
Pensions	2,630,463	2,427,284	2,295,629	2,183,971	1,690,593	2,184,116	2,264,384	2,166,378	2,186,925	2,181,832	2,129,171	2,008,446	26,349,192
Group insurances	7,524,790	7,003,330	7,344,603	6,734,688	5,899,454	6,736,986	6,605,999	6,575,004	6,604,821	6,337,466	6,594,497	4,514,763	78,476,399
Other benefits	2,918,609	2,157,722	3,434,402	3,020,096	3,392,051	3,222,241	3,180,524	3,474,228	3,292,298	2,800,997	3,349,154	3,602,012	37,844,333
Total employee related	50,906,513	49,264,843	58,952,425	51,070,821	48,764,580	55,966,530	50,523,542	50,151,099	53,567,139	48,704,865	50,450,027	62,600,372	630,922,754
Service Company costs	(720,103)	(662,346)	(650,123)	(636,391)	(611,308)	(591,170)	(751,647)	(692,714)	(609,458)	(721,024)	(578,132)	(591,567)	(7,815,983)
Contracted services	16,161,178	14,640,427	18,648,342	18,714,678	17,351,667	18,680,915	17,179,793	22,532,012	17,101,801	16,635,825	16,139,903	20,696,243	214,482,784
Building maintenance and services	1,413,137	1,753,178	1,692,194	1,383,477	1,629,085	1,752,858	1,706,568	1,845,184	1,556,875	2,038,018	1,906,510	1,926,600	20,603,683
Telecommunication expenses	1,512,620	1,324,935	1,292,482	1,254,279	1,296,782	1,086,068	452,904	1,858,658	1,519,742	1,303,921	1,349,662	1,310,783	15,562,835
Postage printing and stationery	221,901	270,468	243,126	251,587	190,095	257,848	182,179	236,223	584,693	212,052	239,719	474,290	3,364,181
Credit line fee offset	(0)	0	0	0	(0)	0	0	(0)	0	0	(0)	0	0
Office supplies & expenses	1,783,167	1,468,843	(2,059,166)	1,649,666	1,382,699	1,326,012	2,022,324	2,111,594	2,400,436	2,638,713	2,529,699	6,087,900	23,341,887
Advertising & marketing expenses	1,152,864	1,113,643	1,060,486	1,357,531	1,070,352	1,190,519	1,273,030	1,198,892	1,260,096	1,247,040	1,497,466	537,589	13,959,508
Employee related expense travel & entertainment	349,751	694,638	502,228	127,683	1,049,058	603,478	471,108	589,935	661,359	568,468	956,600	562,025	7,136,330
Intercompany miscellaneous mismatch	3,308	407	(4,075)	4,889	408	408	406	402	404	(4,702)	407	(11,469)	(9,209)
Miscellaneous expenses	4,575,668	3,929,483	5,032,483	5,902,608	3,783,333	5,655,015	3,164,685	4,164,540	2,941,383	3,899,514	6,052,032	57,655,817	106,756,560
Interco rent mismatch	(0)	(0)	(1,226)	0	0	(0)	0	(0)	(0)	0	(0)	(19,377)	(20,603)
Rents	1,387,196	1,433,841	1,456,953	1,332,949	1,430,389	1,288,250	1,372,038	1,346,392	1,336,032	1,216,597	1,389,578	1,182,450	16,172,665
Transportation	1,852,486	1,842,767	2,625,296	1,563,694	1,466,184	1,654,289	1,823,298	2,152,732	1,455,537	1,964,950	2,233,631	1,779,729	22,414,593
Operating supplies & services	30,409,967	28,472,224	30,494,425	33,538,153	30,649,644	33,495,251	29,647,927	38,036,162	30,817,954	31,725,097	34,294,800	92,213,426	443,795,028
Uncollectible Accounts Exp	3,519,515	3,150,534	2,869,935	2,695,074	2,868,754	2,983,658	4,780,021	3,560,104	2,047,336	3,406,975	2,814,749	2,435,113	37,131,769
Customer accounting other	4,177,697	2,160,954	3,780,462	3,553,873	3,175,253	3,823,114	3,604,324	3,523,184	3,557,903	3,472,156	3,365,292	3,225,856	41,420,067
Customer accounting	7,697,211	5,311,489	6,650,397	6,248,947	6,044,007	6,806,771	8,384,345	7,083,288	5,605,239	6,879,131	6,180,041	5,660,969	78,551,836
Regulatory expense	365,154	360,726	517,754	351,153	453,989	525,588	435,500	336,942	394,636	430,743	389,094	472,108	5,033,386
Intercompany Insurance PL mismatch	(10,542)	21,737	11,798	18,336	(41,329)	(1,091)	9,167	9,767	9,767	9,452	9,767	(84,637)	(37,808)
Insurance other than group	4,600,930	5,449,795	4,329,435	4,570,492	5,013,332	3,870,760	4,710,906	4,568,862	3,935,136	4,741,665	4,674,513	(554,211)	49,911,615
Maintenance service & supplies	17,451,155	18,729,114	20,942,222	17,264,890	18,598,489	19,701,242	14,136,238	14,114,061	18,692,218	17,339,603	20,196,952	19,221,550	216,387,735
Total operation and maintenance	137,040,873	132,301,372	149,417,847	139,622,907	138,454,927	153,104,929	143,082,981	147,508,293	145,693,989	140,265,688	143,103,167	207,464,108	1,777,061,082
Depreciation	41,671,045	42,971,316	42,404,117	42,364,325	42,718,507	43,266,781	43,246,633	43,316,678	43,032,274	43,060,109	43,935,046	42,644,439	514,631,270
Amortization	1,723,175	1,736,615	2,036,015	1,912,346	1,806,720	2,040,579	1,937,207	1,994,463	2,040,829	1,980,383	1,951,452	928,407	22,088,192
Removal costs	8,150,603	8,073,009	7,791,685	8,202,569	8,244,329	8,291,480	8,332,234	8,342,215	8,349,110	8,345,085	8,520,277	8,235,236	98,877,832
Depreciation and Amortization	51,544,823	52,780,939	52,231,817	52,479,241	52,769,555	53,598,840	53,516,074	53,653,357	53,422,214	53,385,577	54,406,774	51,808,082	635,597,293
General taxes	28,151,594	27,656,449	26,865,466	27,072,256	26,288,406	26,764,208	25,988,561	26,264,623	26,024,388	27,092,790	26,602,262	25,857,100	320,628,102
Loss (gain) on sale of assets	(50,348)	(42,909)	(7,766)	(42,910)	(4,420)	(48,639)	258,393	(21,086)	(21,086)	252,485	(53,279)	55,484	273,919
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	216,686,941	212,695,852	228,507,364	219,131,494	217,508,468	233,419,338	222,846,010	227,405,187	225,119,504	220,996,541	224,058,924	285,184,773	2,733,560,396
Operating income (loss)	75,007,463	72,401,592	82,512,792	84,040,761	116,314,392	128,607,644	144,616,963	146,934,313	125,245,550	115,744,181	88,806,133	16,176,077	1,196,407,862

2021 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(47,341)	(167,301)	3,435	115,367	(3,519)	(11,372)	(5,692)	(243,699)	(12,747)	(3,946)	(102,110)	(3,096,572)	(3,575,498)
Interest on long-term debt	32,496,962	32,447,077	32,539,135	32,445,789	33,883,345	33,963,060	33,327,475	33,279,458	33,319,687	33,317,444	33,309,745	33,468,087	397,797,264
Interest on Short-Term Bank Debt	570,429	494,614	399,108	168,250	135,417	56,744	69,407	68,467	77,523	73,249	86,052	117,708	2,316,968
Interco interest mismatch	(0)	(2,261)	(12,520)	(5,534)	(1,570)	(1,077)	(485)	(476)	(467)	(459)	(450)	(441)	(25,740)
Other Interest Expense	(307,632)	(364,809)	(395,555)	(162,722)	(127,713)	(128,717)	(127,437)	(129,482)	1,174,539	(155,445)	(169,511)	2,054,592	1,160,108
Interest net	32,712,417	32,409,580	32,546,123	32,566,684	33,887,529	33,879,715	33,263,754	32,974,744	34,559,002	33,231,303	33,124,177	32,543,815	397,698,843
Nonoperating benefit costs, net	(6,509,983)	(6,509,983)	(6,509,983)	(6,509,983)	(6,509,983)	(6,540,468)	(6,525,226)	(6,525,226)	(6,525,226)	(6,525,226)	(6,525,226)	(6,531,348)	(78,247,861)
Loss on extinguishment of debt	305,797	305,797	305,797	305,797	305,797	1,577,080	407,991	407,991	407,991	407,991	407,991	407,991	5,554,011
Allowance for other funds used during construction	1,914,204	1,796,773	2,258,022	1,840,639	1,792,234	2,481,464	1,650,756	2,056,515	3,114,406	2,058,858	2,222,561	3,672,108	26,858,540
Allowance for borrowed funds used during construction	714,930	747,188	797,132	850,348	829,872	744,989	710,826	898,283	936,165	927,257	930,440	1,080,902	10,168,333
Amortization of Debt Expense Mismatch	2,664	2,664	2,664	2,653	2,653	2,514	2,677	2,677	2,677	2,677	2,677	2,667	31,861
Amortization of debt expense	951,809	947,503	946,163	945,321	945,491	1,095,854	983,133	977,851	978,512	978,181	978,181	980,142	11,708,140
Dividend Income - Common	0	0	11,983	0	807	0	11,986	0	840	0	0	13,178	38,794
Miscellaneous Income	69,769	84,114	261,781	511,286	(6,508)	285,969	(7,885)	481,626	562,645	369,992	37,158	748,311,890	750,961,837
Total other income	69,769	84,114	273,764	511,286	(5,701)	285,969	4,101	481,626	563,485	369,992	37,158	748,325,068	751,000,631
Miscellaneous Amortization	229,068	229,068	229,068	229,068	229,068	229,068	229,068	229,068	229,068	229,068	225,345	225,345	2,741,367
Miscellaneous Other Deductions	455,292	216,561	451,698	497,198	(55,587)	603,825	277,108	383,229	264,579	314,984	618,403	913,039	4,940,330
Total other deductions	684,360	445,629	680,766	726,266	173,481	832,893	506,176	612,297	493,646	544,051	843,748	1,138,384	7,681,697
Other Net	(614,591)	(361,515)	(407,002)	(214,981)	(179,182)	(546,924)	(502,075)	(130,671)	69,839	(174,059)	(806,591)	747,186,684	743,318,934
Total other income (expenses)	(25,445,497)	(24,970,451)	(24,639,949)	(24,831,814)	(26,185,911)	(27,332,651)	(26,270,144)	(25,011,232)	(25,299,869)	(25,280,192)	(25,638,712)	724,539,095	443,632,674
Income (loss) before income taxes	49,561,967	47,431,141	57,872,844	59,208,947	90,128,482	101,274,993	118,346,819	121,923,082	99,945,681	90,463,989	63,167,421	740,715,172	1,640,040,536
Provision for income taxes	3,054,759	6,858,619	11,672,467	9,803,445	16,601,700	17,773,063	21,905,345	21,841,666	18,277,941	15,459,159	9,855,056	223,684,666	376,787,886
Income (loss) from continuing operations	46,507,207	40,572,523	46,200,376	49,405,503	73,526,782	83,501,930	96,441,474	100,081,415	81,667,739	75,004,830	53,312,365	517,030,506	1,263,252,650
Net income (loss)	46,507,207	40,572,523	46,200,376	49,405,503	73,526,782	83,501,930	96,441,474	100,081,415	81,667,739	75,004,830	53,312,365	517,030,506	1,263,252,650
Net income available to common stockholders	46,507,207	40,572,523	46,200,376	49,405,503	73,526,782	83,501,930	96,441,474	100,081,415	81,667,739	75,004,830	53,312,365	517,030,506	1,263,252,650
Common dividend offset	0	0	0	0	0	0	0	0	0	0	0	(0)	0
Common dividends	0	68,400	245,428	109,335,227	71	310,389	109,351,170	18,733	313,734	109,376,492	124	109,749,821	438,769,589
Current Year Retained Earnings	46,507,207	40,504,123	45,954,949	(59,929,724)	73,526,711	83,191,541	(12,909,696)	100,062,682	81,354,005	(34,371,663)	53,312,240	407,280,685	824,483,061
Income Statement	46,507,207	40,504,123	45,954,949	(59,929,724)	73,526,711	83,191,541	(12,909,696)	100,062,682	81,354,005	(34,371,663)	53,312,240	407,280,685	824,483,061

2022 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$235,693,055	$229,596,085	$242,333,800	$239,893,675	$266,786,902	$284,119,157	$319,308,556	$309,874,711	$294,435,578	$277,000,790	$252,443,725	$250,458,251	$3,201,944,284
Sewer revenues	18,469,906	17,456,955	18,521,994	18,018,213	19,440,513	21,554,606	20,791,064	23,104,207	21,343,451	21,259,329	20,616,270	21,537,794	242,114,303
Other operating revenues	3,335,189	5,244,493	5,994,068	4,885,754	4,485,002	4,529,406	4,437,306	4,876,858	4,395,143	4,734,098	3,880,385	3,460,806	54,258,509
Market-Based revenues	21,939,832	19,338,898	23,839,054	21,125,879	22,753,296	29,645,913	25,739,778	26,006,639	27,370,191	23,960,031	22,374,304	29,846,527	293,940,342
Operating revenues	279,437,982	271,636,431	290,688,916	283,923,521	313,465,714	339,849,082	370,276,704	363,862,414	347,544,364	326,954,248	299,314,685	305,303,378	3,792,257,439
Purchased water	11,543,402	11,280,897	12,870,905	11,349,016	13,470,794	13,815,648	15,254,054	15,786,112	14,228,972	13,536,192	11,595,416	11,330,228	156,061,637
Fuel and Power	7,381,553	7,906,848	8,044,279	7,267,554	8,383,996	9,739,073	10,535,414	11,161,824	9,609,532	9,059,388	8,206,753	8,266,177	105,562,391
Chemicals	4,642,495	4,924,820	5,265,102	5,646,135	6,363,466	7,239,211	8,625,259	9,649,493	8,441,444	7,749,248	7,084,503	7,091,218	82,722,395
Interco waste disposal mismatch	0	0	0	0	0	0	0	7,800	0	0	0	0	7,800
Waste disposal	4,032,946	3,661,852	4,087,963	4,156,254	4,462,842	3,727,204	4,467,479	4,679,433	4,058,745	4,338,888	4,863,351	5,522,829	52,059,786
Total production costs	27,600,396	27,774,418	30,268,249	28,418,959	32,681,098	34,521,136	38,882,207	41,276,862	36,338,693	34,683,716	31,750,024	32,210,451	396,406,208
Salaries & Wages	35,623,360	34,466,750	40,124,307	34,583,885	34,485,723	41,348,176	34,172,051	36,559,562	40,291,735	34,118,389	37,190,625	52,762,278	455,726,841
Pensions	1,866,433	1,903,448	1,810,133	1,882,398	1,820,293	1,820,309	1,830,164	1,934,475	1,809,440	1,861,747	1,812,920	1,838,015	22,189,775
Group insurances	6,585,722	5,764,203	6,269,230	5,770,632	5,933,601	5,995,076	5,538,620	6,074,457	5,874,523	5,631,319	5,890,129	1,967	65,329,478
Other benefits	2,714,018	2,618,611	2,809,614	2,796,566	3,127,889	2,936,154	2,759,933	3,258,428	2,836,908	2,807,285	3,352,531	3,341,659	35,359,596
Total employee related	46,789,533	44,753,012	51,013,284	45,033,482	45,367,506	52,099,715	44,300,768	47,826,921	50,812,605	44,418,740	48,246,205	57,943,919	578,605,689
Service Company costs	(1,408,811)	(1,624,601)	471,428	(728,222)	(824,255)	(536,084)	(1,095,899)	(770,523)	(798,705)	(751,649)	(735,435)	(715,683)	(9,518,440)
Contracted services	22,231,542	13,230,001	6,290,081	14,294,876	15,359,687	16,216,679	16,328,543	16,899,433	18,342,797	17,465,236	17,740,578	23,340,809	197,740,262
Building maintenance and services	1,855,525	1,686,307	1,678,481	1,642,532	1,813,007	1,987,307	1,903,530	2,331,870	1,780,567	2,131,536	2,345,004	2,318,625	23,474,291
Telecommunication expenses	1,196,262	958,593	1,371,781	1,211,156	1,105,796	1,185,898	1,471,556	1,355,611	1,297,724	1,506,909	1,497,546	1,702,117	15,860,949
Postage printing and stationery	128,331	154,642	89,880	119,465	77,415	119,750	148,920	158,881	121,654	132,102	89,121	109,389	1,449,549
Credit line fee offset	(4,237)	0	116	0	(0)	0	0	(0)	0	0	(0)	(0)	(4,121)
Office supplies & expenses	2,586,860	2,239,251	2,264,441	2,102,373	1,529,918	2,695,915	2,379,171	2,220,991	2,593,242	2,336,512	2,572,871	3,195,610	28,717,155
Advertising & marketing expenses	13,118	3,868	867	15,444	0	(1,590)	(223)	4,992	7,500	0	25,862	1,601	71,438
Employee related expense travel & entertainment	284,252	269,631	410,130	(779,280)	463,080	405,355	311,254	546,276	804,320	394,688	750,385	671,227	4,531,317
Intercompany miscellaneous mismatch	0	(1,597)	(1,774)	0	(0)	0	(3,222)	21,974	(21,974)	(0)	0	(0)	(6,594)
Miscellaneous expenses	3,257,326	6,107,511	1,806,119	3,914,149	4,064,301	1,851,381	4,304,980	5,514,258	5,356,107	5,363,691	5,308,919	11,163,919	58,012,660
Interco rent mismatch	(28,288)	(28,288)	56,576	0	0	(0)	0	(0)	0	(0)	(0)	0	0
Rents	972,272	1,239,769	1,312,884	1,299,867	1,257,793	1,268,358	1,042,543	1,327,821	1,161,799	1,193,709	1,233,055	3,114,051	16,423,920
Transportation	1,601,320	2,328,101	2,099,880	2,393,595	1,782,919	2,394,649	2,331,145	2,222,272	2,075,418	2,257,058	2,338,801	1,921,964	25,747,121
Operating supplies & services	34,126,808	28,217,675	17,324,543	26,214,177	27,453,916	28,123,700	30,221,418	32,582,403	33,541,128	32,781,442	33,902,141	47,539,312	372,028,663
Uncollectible Accounts Exp	2,167,575	1,674,537	371,261	1,488,045	2,029,786	2,142,344	2,447,922	1,784,017	2,635,852	2,555,805	1,871,148	2,347,725	23,516,019
Customer accounting other	2,827,499	3,248,941	2,994,851	2,940,679	3,047,816	2,861,545	3,119,230	3,376,085	3,391,112	2,970,358	3,263,131	3,008,888	37,050,134
Customer accounting	4,995,074	4,923,477	3,366,112	4,428,724	5,077,602	5,003,889	5,567,152	5,160,103	6,026,964	5,526,163	5,134,279	5,356,614	60,566,153
Regulatory expense	384,447	584,409	503,500	586,787	474,597	800,199	573,832	833,543	528,097	601,518	517,214	588,787	6,976,930
Intercompany Insurance PL mismatch	0	(0)	0	(0)	0	0	0	0	(0)	0	(0)	0	0
Insurance other than group	4,416,036	4,770,087	3,812,077	4,831,447	4,198,544	3,410,910	4,549,443	4,184,894	4,568,499	4,683,258	4,387,079	6,349,496	54,161,769
Maintenance service & supplies	9,040,965	10,311,867	11,959,289	8,887,300	8,601,333	11,412,909	8,414,075	9,054,484	13,646,982	11,383,632	11,048,382	16,557,585	130,318,803
Total operation and maintenance	125,944,449	119,710,345	118,718,482	117,672,652	123,030,341	134,836,373	131,412,996	140,148,686	144,664,261	133,326,820	134,249,889	165,830,480	1,589,545,775
Depreciation	43,861,946	42,317,984	43,523,917	45,098,532	43,700,022	44,545,146	44,643,600	44,517,002	45,307,978	44,194,692	44,573,264	45,116,391	531,400,473
Amortization	1,127,933	1,140,946	649,505	976,725	971,800	992,961	972,710	972,254	816,354	920,356	928,221	963,115	11,432,880
Removal costs	8,521,597	8,509,270	8,791,460	8,734,066	8,798,358	8,854,790	8,894,827	8,866,019	8,982,060	9,027,508	9,102,769	9,204,477	106,287,202
Depreciation and Amortization	53,511,475	51,968,200	52,964,883	54,809,323	53,470,180	54,392,897	54,511,137	54,355,274	55,106,392	54,142,556	54,604,254	55,283,983	649,120,555
General taxes	24,249,512	25,516,421	23,627,021	24,176,170	24,182,387	23,433,903	23,611,311	15,855,881	23,169,605	22,800,412	23,019,421	27,383,402	281,025,444
Loss (gain) on sale of assets	(16,799)	5,412	(365,486)	48,315	8,545	(61,940)	(35,877)	(64,263)	228,630	(224,147)	(318,411)	309,132	(486,888)
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	203,688,637	197,200,379	194,944,900	196,706,460	200,691,453	212,601,233	209,499,567	210,295,578	223,168,889	210,045,641	211,555,153	248,806,997	2,519,204,886
Operating income (loss)	75,749,345	74,436,052	95,744,016	87,217,061	112,774,261	127,247,849	160,777,137	153,566,837	124,375,475	116,908,607	87,759,532	56,496,380	1,273,052,553

2022 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(4,243,473)	(4,322,068)	(4,008,919)	(4,188,182)	(4,322,148)	(4,204,747)	(4,352,626)	(5,090,830)	(4,323,508)	(4,455,848)	(4,302,070)	(4,549,546)	(52,363,965)
Interest on long-term debt	33,281,984	33,285,798	33,290,315	33,300,386	35,837,865	36,233,846	36,615,244	36,322,051	36,340,596	36,341,190	36,340,687	36,351,339	423,541,300
Interest on Short-Term Bank Debt	53,160	22,554	103,654	192,496	163,442	402,668	717,602	910,284	1,424,334	1,884,913	2,751,238	4,065,565	12,691,908
Interco interest mismatch	(432)	307	(415)	(406)	(397)	(388)	1,874	(0)	(0)	(0)	0	(0)	143
Other Interest Expense	(113,697)	(428,223)	(110,583)	(85,602)	(86,879)	(89,342)	(85,366)	(75,735)	(70,315)	(68,740)	(10,898)	(23,935)	(1,249,314)
Interest net	28,977,974	28,558,061	29,274,467	29,219,098	31,592,280	32,342,425	32,894,853	32,065,769	33,371,107	33,701,515	34,778,957	35,843,422	382,619,928
Nonoperating benefit costs, net	(6,450,164)	(6,465,689)	(6,437,763)	(6,434,178)	(6,438,213)	(6,438,158)	(6,438,402)	(6,437,593)	(6,445,896)	(6,441,798)	(6,439,073)	(6,229,019)	(77,095,946)
Loss on extinguishment of debt	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	4,895,889
Allowance for other funds used during construction	2,103,030	1,953,239	1,957,961	2,370,195	1,960,082	2,169,249	2,841,872	601,159	2,548,338	2,260,996	2,211,191	(2,861,280)	20,116,031
Allowance for borrowed funds used during construction	814,215	776,171	856,573	871,530	848,144	1,173,464	1,507,216	1,481,751	1,449,208	1,785,926	2,175,097	276,789	14,016,083
Amortization of Debt Expense Mismatch	486	(317)	3,858	2,643	2,643	2,643	2,643	6,976	2,643	2,643	2,643	2,649	32,150
Amortization of debt expense	965,232	964,542	955,832	949,841	982,799	1,001,883	1,002,318	999,111	1,164,904	1,374,618	1,036,233	1,057,360	12,454,674
Dividend Income - Common	38,874	0	13,182	0	0	13,178	0	0	0	13,178	0	13,182	91,594
Miscellaneous Income	1,885,716	1,889,367	7,546,742	10,567,514	747,611	1,206,660	615,666	1,275,891	612,717	827,447	1,203,831	1,914,985	30,294,145
Total other income	1,924,590	1,889,367	7,559,924	10,567,514	747,611	1,219,838	615,666	1,275,891	612,717	840,625	1,203,831	1,928,166	30,385,739
Miscellaneous Amortization	225,345	225,345	225,345	225,345	225,345	225,345	225,345	225,345	225,345	225,345	226,460	224,230	2,704,141
Miscellaneous Other Deductions	190,247	212,510	230,714	180,781	245,436	289,523	179,733	375,923	210,375	394,077	317,954	1,538,162	4,365,437
Total other deductions	415,593	437,856	456,060	406,126	470,782	514,869	405,078	601,269	435,720	619,422	544,414	1,762,392	7,069,578
Other Net	1,508,998	1,451,511	7,103,864	10,161,388	276,829	704,969	210,588	674,622	176,996	221,203	659,417	165,774	23,316,161
Total other income (expenses)	(19,474,790)	(19,283,983)	(14,282,129)	(10,739,639)	(23,459,802)	(23,266,458)	(23,307,085)	(24,277,747)	(24,323,564)	(24,774,200)	(24,738,404)	(33,498,471)	(265,426,270)
Income (loss) before income taxes	56,274,555	55,152,069	81,461,887	76,477,422	89,314,459	103,981,392	137,470,052	129,289,090	100,051,911	92,134,408	63,021,128	22,997,909	1,007,626,283
Provision for income taxes	7,167,191	10,820,052	16,547,269	14,213,653	18,145,761	19,726,762	25,077,900	24,714,616	20,089,459	17,856,613	12,310,379	1,409,110	188,078,765
Income (loss) from continuing operations	49,107,365	44,332,017	64,914,617	62,263,769	71,168,697	84,254,630	112,392,152	104,574,474	79,962,452	74,277,795	50,710,749	21,588,799	819,547,517
Net income (loss)	49,107,365	44,332,017	64,914,617	62,263,769	71,168,697	84,254,630	112,392,152	104,574,474	79,962,452	74,277,795	50,710,749	21,588,799	819,547,517
Net income available to common stockholders	49,107,365	44,332,017	64,914,617	62,263,769	71,168,697	84,254,630	112,392,152	104,574,474	79,962,452	74,277,795	50,710,749	21,588,799	819,547,517
Common dividend offset	0	0	0	0	0	0	0	0	0	0	0	0	0
Common dividends	0	38,912	242,584	119,048,396	328	220,966	119,070,140	0	247,100	119,097,322	363	119,423,688	477,389,798
Current Year Retained Earnings	49,107,365	44,293,106	64,672,033	(56,784,627)	71,168,370	84,033,664	(6,677,988)	104,574,474	79,715,352	(44,819,528)	50,710,386	(97,834,888)	342,157,719
Income Statement	49,107,365	44,293,106	64,672,033	(56,784,627)	71,168,370	84,033,664	(6,677,988)	104,574,474	79,715,352	(44,819,528)	50,710,386	(97,834,888)	342,157,719

2023 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Water revenues	$258,325,117	$247,957,773	$262,867,100	$264,197,359	$300,389,114	$343,499,810	$338,078,226	$332,941,335	$323,236,098	$306,671,205	$277,459,622	$277,297,680	$3,532,920,439
Sewer revenues	22,837,560	25,605,500	27,349,362	26,501,388	27,715,411	27,835,251	29,283,396	28,409,404	27,380,747	28,922,331	26,776,775	28,722,623	327,339,749
Other operating revenues	3,962,566	3,280,926	3,503,512	3,323,016	4,558,446	3,562,262	3,379,942	3,840,009	3,510,911	3,653,729	3,869,717	3,186,416	43,631,452
Market-Based revenues	25,798,693	28,826,069	27,425,570	29,656,121	31,860,180	34,112,362	24,746,784	26,928,182	25,019,625	26,375,771	21,582,689	27,352,550	329,684,594
Operating revenues	310,923,936	305,670,268	321,145,544	323,677,884	364,523,150	409,009,685	395,488,348	392,118,931	379,147,381	365,623,035	329,688,803	336,559,269	4,233,576,233
Purchased water	11,299,845	11,143,795	11,477,107	11,749,374	12,758,215	14,967,020	16,828,796	16,740,307	14,705,015	14,199,801	13,152,754	13,287,678	162,309,707
Fuel and Power	9,403,954	7,369,685	8,768,914	8,669,369	8,702,071	9,368,178	10,861,503	9,961,101	9,580,108	8,493,350	7,951,467	8,684,117	107,813,817
Chemicals	7,844,602	6,740,094	8,201,386	7,501,474	10,329,870	10,926,149	11,294,219	10,929,915	10,484,293	9,518,371	8,209,399	8,207,159	110,186,932
Interco waste disposal mismatch	0	0	0	0	0	0	0	0	0	0	0	0	0
Waste disposal	4,298,827	4,290,424	4,558,483	4,363,624	4,700,885	4,855,294	4,862,750	5,064,423	5,427,195	4,936,269	5,701,011	13,405,112	66,464,298
Total production costs	32,847,227	29,543,998	33,005,890	32,283,841	36,491,042	40,116,641	43,847,268	42,695,747	40,196,611	37,147,791	35,014,632	43,584,065	446,774,754
Salaries & Wages	38,438,781	33,451,236	43,458,786	35,208,937	37,979,457	43,884,900	35,677,052	37,436,924	52,305,463	38,728,993	41,130,399	44,905,342	482,606,271
Pensions	453,263	1,061,330	787,402	807,458	715,600	805,767	728,283	708,695	736,974	723,638	737,406	722,525	8,988,341
Group insurances	7,078,361	5,549,159	6,442,305	5,538,839	6,232,902	6,189,427	5,725,478	6,230,022	3,088,688	5,938,202	6,113,848	5,346,983	69,474,214
Other benefits	3,011,753	3,030,175	3,306,532	2,761,586	3,477,804	2,977,806	2,604,016	3,549,069	2,765,138	2,877,730	3,490,017	3,144,960	36,996,587
Total employee related	48,982,158	43,091,900	53,995,025	44,316,820	48,405,763	53,857,900	44,734,829	47,924,711	58,896,263	48,268,563	51,471,671	54,119,811	598,065,412
Service Company costs	(912,690)	(902,986)	(959,427)	(767,011)	(723,452)	(766,583)	(784,038)	(824,539)	(778,191)	(760,545)	(745,401)	(797,874)	(9,722,737)
Contracted services	17,340,083	20,746,061	18,075,242	21,429,352	20,299,959	23,836,420	15,835,155	18,947,507	16,463,276	19,856,355	17,447,187	24,368,786	234,645,384
Building maintenance and services	1,867,462	1,860,548	1,699,686	1,384,042	1,795,461	2,152,950	1,840,444	2,743,487	1,979,834	2,467,363	2,567,972	3,634,550	25,993,799
Telecommunication expenses	133,171	1,619,244	423,548	953,603	1,379,188	1,536,516	1,424,811	1,403,714	1,380,570	1,656,649	1,480,009	1,573,456	14,964,480
Postage printing and stationery	61,814	94,937	87,594	71,459	123,709	115,393	93,033	100,198	88,804	163,317	90,463	69,551	1,160,271
Credit line fee offset	(0)	(0)	(0)	0	0	(0)	(0)	0	(0)	(0)	0	0	0
Office supplies & expenses	2,043,423	2,125,023	1,885,541	2,089,448	2,149,312	2,215,828	2,395,075	2,122,090	2,225,379	3,007,482	2,650,624	3,047,833	27,957,057
Advertising & marketing expenses	0	13,936	2,600	8,719	10	0	17,930	100	184	0	9	2,388	45,876
Employee related expense travel & entertainment	155,837	428,051	907,477	313,360	582,558	1,199,628	441,097	720,346	433,087	442,891	551,442	1,159,895	7,335,668
Intercompany miscellaneous mismatch	195,433	195,433	(390,867)	0	0	0	0	0	0	(0)	0	0	0
Miscellaneous expenses	5,232,394	4,504,293	3,594,137	4,771,598	5,372,372	4,223,652	5,389,827	5,104,847	3,296,259	5,853,206	6,121,793	10,409,356	63,873,734
Interco rent mismatch	(195,433)	(195,433)	390,867	0	0	0	0	0	0	(0)	0	0	0
Rents	753,395	1,003,180	1,592,189	1,035,027	1,165,442	1,114,412	1,064,882	1,166,371	1,176,486	1,140,958	1,358,876	973,410	13,544,628
Transportation	2,092,236	3,056,471	1,882,863	1,832,567	1,837,378	1,836,626	1,652,696	2,191,705	2,075,222	2,282,727	2,355,688	2,511,504	25,607,682
Operating supplies & services	29,679,815	35,451,745	30,150,876	33,889,175	34,705,387	38,231,426	30,154,949	34,500,364	29,119,101	36,870,948	34,624,063	47,750,728	415,128,580
Uncollectible Accounts Exp	(11,841)	1,648,134	1,175,831	1,808,222	1,862,586	2,243,113	3,401,597	2,793,273	2,211,688	2,456,427	2,071,864	2,605,201	24,266,094
Customer accounting other	3,381,343	3,326,662	3,422,392	3,148,524	3,907,740	3,494,029	3,621,680	4,132,784	3,393,081	3,326,501	3,316,811	3,014,249	41,485,794
Customer accounting	3,369,502	4,974,796	4,598,223	4,956,746	5,770,326	5,737,142	7,023,276	6,926,057	5,604,768	5,782,928	5,388,675	5,619,450	65,751,888
Regulatory expense	632,134	513,655	530,003	409,045	562,859	663,916	535,390	402,254	474,758	487,219	502,187	1,193,131	6,906,551
Intercompany Insurance PL mismatch	(0)	180	163	(342)	109	377	0	(487)	(0)	(0)	(0)	0	0
Insurance other than group	5,108,530	4,872,021	5,021,854	5,061,602	4,711,142	5,010,613	5,031,332	5,002,189	5,110,092	4,935,937	5,033,613	11,171,912	66,070,837
Maintenance service & supplies	8,995,220	8,511,830	11,590,081	8,222,664	9,794,938	8,540,416	8,343,752	9,132,055	12,255,761	12,479,804	13,595,546	19,653,697	131,115,764
Total operation and maintenance	128,701,897	126,056,960	137,932,526	128,372,882	139,718,005	151,391,472	138,886,758	145,758,837	150,879,162	145,212,647	144,884,986	182,294,919	1,720,091,050
Depreciation	46,319,001	46,205,274	47,197,668	46,648,844	47,223,021	47,185,156	47,530,318	47,422,128	48,284,954	48,069,668	48,870,446	48,975,574	569,932,051
Amortization	942,076	1,122,241	1,306,101	1,124,837	1,259,574	1,364,288	1,347,583	1,422,885	1,389,672	1,492,645	1,375,212	1,388,068	15,535,182
Removal costs	9,707,758	9,606,438	9,540,157	9,763,730	9,816,346	9,859,113	9,868,851	9,908,244	10,058,734	10,076,585	10,097,868	10,133,181	118,437,005
Depreciation and Amortization	56,968,835	56,933,953	58,043,926	57,537,411	58,298,941	58,408,557	58,746,751	58,753,257	59,733,360	59,638,899	60,343,526	60,496,823	703,904,238
General taxes	25,692,543	27,588,144	25,163,785	25,365,388	22,074,149	24,680,074	24,442,745	25,985,674	26,241,914	25,817,196	25,803,270	27,739,378	306,594,261
Loss (gain) on sale of assets	(16,640)	(28,088)	(9,808)	98,587	50,840	(1,101,823)	(54,892)	7,011	(341,330)	(37,766)	(23,172)	142,099	(1,314,982)
Impairment charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Total operating expenses net	211,346,635	210,550,968	221,130,429	211,374,269	220,141,934	233,378,280	222,021,362	230,504,778	236,513,106	230,630,976	231,008,610	270,673,219	2,729,274,567
Operating income (loss)	99,577,301	95,119,299	100,015,115	112,303,615	144,381,215	175,631,404	173,466,985	161,614,153	142,634,276	134,992,059	98,680,193	65,886,051	1,504,301,666

2023 Monthly Income Statement

Account	January	February	March	April	May	June	July	August	September	October	November	December	Total
Interest Income	(4,501,057)	(4,187,155)	(5,146,020)	(4,910,015)	(4,955,542)	(5,143,831)	(4,974,865)	(11,200,459)	(6,924,348)	(7,420,436)	(7,477,955)	(5,722,266)	(72,563,950)
Interest on long-term debt	36,333,591	36,339,498	36,322,468	36,335,542	36,290,895	36,661,394	39,586,876	39,566,757	39,794,389	39,794,497	39,793,313	39,696,684	456,515,904
Interest on Short-Term Bank Debt	4,663,008	4,893,200	1,604,205	(0)	616,606	1,597,099	(0)	0	0	(0)	0	330,700	13,704,817
Interco interest mismatch	(0)	0	0	(0)	(0)	(0)	0	1,798	(1,798)	(0)	0	(0)	(0)
Other Interest Expense	(80,574)	(10,549)	1,469	(3,354)	(226,134)	110,642	(31,110)	(28,929)	(31,492)	(29,756)	(32,204)	(1,366)	(363,356)
Interest net	36,414,969	37,034,995	32,782,123	31,422,174	31,725,824	33,225,303	34,580,900	28,337,369	32,838,549	32,344,305	32,283,154	34,303,751	397,293,415
Nonoperating benefit costs, net	(1,966,226)	(3,695,850)	(3,188,438)	(2,951,565)	(2,302,382)	(2,946,740)	(2,947,413)	(2,946,687)	(2,947,602)	(2,947,276)	(2,947,403)	220,589	(31,566,993)
Loss on extinguishment of debt	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	407,991	4,895,889
Allowance for other funds used during construction	1,543,714	2,559,442	6,054,464	1,420,235	2,876,652	3,129,117	3,099,442	3,316,450	6,591,865	3,459,059	3,861,446	3,314,660	41,226,546
Allowance for borrowed funds used during construction	1,799,568	1,603,781	4,614,384	1,273,524	1,562,452	1,873,618	1,936,556	2,055,637	1,976,009	1,876,896	1,847,132	1,685,267	24,104,824
Amortization of Debt Expense Mismatch	2,649	1,846	3,854	2,632	2,632	2,632	2,632	2,630	2,632	2,632	2,632	2,632	32,033
Amortization of debt expense	1,033,109	988,687	1,094,144	1,029,423	1,029,196	980,473	1,336,031	1,283,377	1,318,866	1,368,996	1,370,413	1,369,958	14,202,670
Dividend Income - Common	0	0	13,178	4	0	13,182	0	0	4	13,178	0	13,178	52,724
Miscellaneous Income	668,853	952,089	3,238,621	836,607	1,132,057	5,457,470	1,178,048	1,217,301	1,732,299	1,032,966	885,970	1,180,536	19,512,818
Total other income	668,853	952,089	3,251,799	836,611	1,132,057	5,470,652	1,178,048	1,217,301	1,732,303	1,046,144	885,970	1,193,714	19,565,542
Miscellaneous Amortization	225,345	220,705	220,705	220,705	220,705	220,705	216,065	220,705	220,705	220,705	220,705	220,705	2,648,463
Miscellaneous Other Deductions	37,079	266,863	1,622,538	78,313	616,662	208,303	255,517	276,907	617,507	(37,402)	642,761	663,071	5,248,119
Total other deductions	262,424	487,568	1,843,244	299,019	837,367	429,008	471,583	497,612	838,212	183,303	863,466	883,776	7,896,582
Other Net	406,429	464,521	1,408,556	537,593	294,690	5,041,644	706,465	719,690	894,090	862,840	22,504	309,938	11,668,959
Total other income (expenses)	(32,140,130)	(30,108,077)	(19,018,416)	(26,676,671)	(26,126,836)	(21,622,647)	(27,635,046)	(20,990,273)	(22,155,839)	(24,975,220)	(25,383,073)	(30,992,423)	(307,824,651)
Income (loss) before income taxes	67,437,171	65,011,222	80,996,699	85,626,945	118,254,380	154,008,758	145,831,940	140,623,879	120,478,437	110,016,839	73,297,120	34,893,627	1,196,477,015
Provision for income taxes	13,272,533	12,741,881	17,773,437	18,123,722	25,060,375	34,008,961	30,966,246	29,359,541	23,508,287	24,835,940	15,590,114	6,823,631	252,064,668
Income (loss) from continuing operations	54,164,637	52,269,341	63,223,262	67,503,222	93,194,005	119,999,797	114,865,694	111,264,338	96,970,150	85,180,899	57,707,005	28,069,996	944,412,347
Net income (loss)	54,164,637	52,269,341	63,223,262	67,503,222	93,194,005	119,999,797	114,865,694	111,264,338	96,970,150	85,180,899	57,707,005	28,069,996	944,412,347
Net income available to common stockholders	54,164,637	52,269,341	63,223,262	67,503,222	93,194,005	119,999,797	114,865,694	111,264,338	96,970,150	85,180,899	57,707,005	28,069,996	944,412,347
Common dividend offset	0	0	0	0	0	0	0	0	(0)	0	0	0	0
Common dividends	0	13,173	189,538	137,710,355	335	282,518	137,728,064	0	335,973	137,753,785	0	137,899,260	551,913,001
Current Year Retained Earnings	54,164,637	52,256,168	63,033,724	(70,207,132)	93,193,670	119,717,279	(22,862,370)	111,264,338	96,634,176	(52,572,886)	57,707,005	(109,829,264)	392,499,346
Income Statement	54,164,637	52,256,168	63,033,724	(70,207,132)	93,193,670	119,717,279	(22,862,370)	111,264,338	96,634,176	(52,572,886)	57,707,005	(109,829,264)	392,499,346

2016 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$151,385,898	$36,514,371	$85,445,989	$56,840,473	$69,386,184	$76,482,497	$92,172,685	$111,353,774	$109,779,636	$90,188,411	$146,433,499	$361,861,321
Construction Work in Progress	(50,888,219)	19,376,830	(11,386,416)	34,571,728	36,455,955	33,317,805	12,246,430	(9,094,200)	(3,099,623)	12,557,207	(11,784,572)	(47,720,414)
Utility Plant Accumulated Depreciation/Amortization	(38,681,628)	(10,216,264)	(18,737,580)	(29,814,889)	(29,032,399)	(29,229,882)	(30,407,475)	(10,571,937)	(27,785,942)	(10,788,426)	(30,007,282)	(97,112,838)
Total Utility Plant Adjustments	24,999	24,246	24,246	24,246	24,246	24,246	24,246	23,946	23,946	23,946	23,946	23,946
Utility property net of accumulatd depreciation	61,841,050	45,699,183	55,346,239	61,621,558	76,833,986	80,594,666	74,035,886	91,711,583	78,918,016	91,981,138	104,665,590	217,052,015
Non-utility Property	2,722,245	6,082,092	1,512,430	2,514,913	232,352	3,227,009	79,594	3,105,185	1,777,678	2,675,707	6,138,057	17,501,360
Non-utility Property- Accumulated Depreciation/Amortization	(2,896,730)	(3,122,049)	(2,195,395)	(2,327,734)	(2,039,755)	(1,690,312)	(2,540,835)	(2,871,684)	(1,751,319)	(2,594,909)	(2,690,935)	(1,611,654)
Nonutility property net of accumulatd depreciation	(174,485)	2,960,043	(682,965)	187,180	(1,807,403)	1,536,697	(2,461,242)	233,500	26,358	80,798	3,447,123	15,889,706
Total Property Plant and Equipment	61,666,565	48,659,225	54,663,274	61,808,738	75,026,583	82,131,363	71,574,644	91,945,084	78,944,375	92,061,936	108,112,713	232,941,721
Cash and Cash Equivalents	(38,591,602)	36,933,183	22,673,890	(3,858,080)	4,067,532	(14,359,822)	18,002,282	(7,651,128)	(16,882,996)	28,155,389	(6,115,352)	6,842,293
Restricted funds-current	(1,359,774)	61,997,360	(59,782,789)	333,070	65,179,950	(64,612,557)	311,967	66,717,209	(66,660,019)	43,256	66,789,848	(70,402,831)
Utility Customer Accounts Receivable	7,700,332	(16,028,864)	(14,239,429)	28,780,694	(7,997,713)	19,501,760	37,797,497	(31,565,410)	29,519,183	(24,921,590)	(22,786,160)	7,715,559
Receivable from affiliated companies	(0)	0	(0)	124	(0)	(124)	538,933	(538,933)	(0)	0	0	0
Other receivables	2,899,903	2,140,452	(17,591,314)	(13,066,857)	(4,379,422)	(6,353,451)	14,076,307	12,693,722	2,241,891	17,871,715	(10,327,504)	1,238,198
Taxes receivable including federal income	0	0	(91,432)	91,432	0	(4,031,285)	4,031,285	0	(4,042,124)	0	0	0
Allowance for uncollectible accounts	(1,711,779)	2,913,948	(815,794)	2,060,887	398,746	864,826	(2,590,842)	298,246	(521,683)	1,868,101	427,352	(3,989,451)
Accounts receivable net	8,888,455	(10,974,465)	(32,737,969)	17,866,280	(11,978,389)	9,981,727	53,853,180	(19,112,374)	27,197,266	(5,181,774)	(32,686,311)	4,964,306
Unbilled Revenues	(6,593,535)	(12,403,630)	(1,198,859)	2,055,071	9,272,210	27,611,720	1,283,735	276,535	(2,135,217)	(21,218,427)	2,355,646	(3,802,688)
Materials and supplies	739,481	172,864	1,718,235	(236,836)	980,205	217,972	1,392,549	(1,697,548)	(892,063)	(883,377)	(862,309)	800,877
Other Current Assets	(148,673)	14,583,226	(2,883,762)	(197,084)	(1,273,509)	11,374,055	(7,875,210)	3,672,979	60,856,309	5,147,441	(10,205,417)	19,560,818
Total Current Assets	(37,065,647)	90,308,538	(72,211,253)	15,962,420	66,248,000	(29,786,907)	66,968,503	42,205,673	1,483,280	6,062,508	19,276,104	(42,037,225)
Regulatory assets	6,629,027	(389,670)	5,626,102	13,033,475	7,555,191	(2,956,931)	9,711,634	8,596,050	(94,829,408)	(1,169,686)	9,657,514	57,558,640
Operating lease right-of-use assets	0	0	0	0	0	0	0	0	0	0	0	0
Other investments	765,669	7,415	(102,868)	(323,850)	176,871	(27,633)	58,370	34,869	37,923	(49,841)	173,998	(3,799)
Restricted Funds - Long-term	0	(200)	0	0	465	0	(1,731,292)	(490)	628	519	464	0
Goodwill	11,540,919	(190,523)	40,125	0	0	404	0	0	60,845	(39,812)	1,734,721	29,879,001
Intangible assets	(159,015)	(159,014)	(159,015)	640,985	(1,003,458)	(114,570)	(159,015)	(159,014)	(159,015)	(159,015)	(159,014)	(92,792)
Other Long Term Assets	(335,692)	(307,658)	1,172,315	123,642	(397,402)	272,242	(483,975)	(111,762)	(855,591)	(478,815)	(802,097)	781,537
Total Regulatory & Other L/T Assets	18,440,908	(1,039,649)	6,576,659	13,474,252	6,331,667	(2,826,488)	7,395,722	8,359,653	(95,744,618)	(1,896,650)	10,605,586	88,122,587
Total Assets	43,041,826	137,928,114	(10,971,320)	91,245,410	147,606,250	49,517,968	145,938,869	142,510,409	(15,316,964)	96,227,794	137,994,403	279,027,083
Noncontrolling Interest	0	0	0	0	0	0	0	0	8,746	(52,823)	45,225	15,253
Common Stock	1,488	1,861	1,659	279	1,556	282	42	878	106	27	517	216
Paid in Capital	4,298,690	3,971,741	8,031,543	2,056,668	10,085,616	1,983,434	1,034,091	4,952,022	525,395	821,122	3,536,239	(4,784,599)
Retained Earnings	26,384,278	26,784,751	29,096,262	(32,275,627)	41,501,522	60,538,350	799,952	64,696,857	15,564,162	(21,609,768)	37,449,366	(48,376,843)
Accumulated other comprehensive income	415,709	738,282	(401,910)	797,861	122,527	(9,530,578)	409,840	444,448	(3,495,036)	291,982	470,238	10,963,893
Treasury stock	(17,983,063)	(24,597,776)	(25,061,803)	(3,345,201)	0	0	0	0	0	0	0	1,128,158
Total Stockholders' equity	13,117,101	6,898,860	11,665,751	(32,766,020)	51,711,221	52,991,488	2,243,924	70,094,205	12,594,627	(20,496,637)	41,456,361	(41,069,175)
Total Equity	13,117,101	6,898,860	11,665,751	(32,766,020)	51,711,221	52,991,488	2,243,924	70,094,205	12,603,374	(20,549,460)	41,501,586	(41,053,922)
Long term debt	(1,506,557)	(8,875,967)	(1,228,992)	1,449,741	(659,026)	(1,081,726)	(677,791)	(5,507,007)	(1,373,908)	(551,792,163)	514,254,127	(54,168,790)
Redeemable preferred stock at redemption value	(1,201,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(1,907)	(451,790)	(1,790)
Total Long-term debt	(2,708,464)	(8,877,874)	(1,230,899)	1,447,834	(660,933)	(1,083,633)	(679,698)	(5,508,914)	(1,375,815)	(551,794,071)	513,802,337	(54,170,580)
Total Capitalization	10,408,637	(1,979,014)	10,434,852	(31,318,187)	51,050,288	51,907,854	1,564,226	64,585,291	11,227,558	(572,343,530)	555,303,923	(95,224,503)
Short Term Debt	43,299,996	139,842,739	27,678,825	16,102,098	75,337,682	18,838,716	(34,203,060)	36,308,679	(1,019,231)	48,089,084	(479,470,704)	329,877,347
Current Portion of Long-term Debt	15,952	(57,563)	16,953	8,867	9,173	24,032	26,623	(1,082,526)	26,878	524,226,468	33,018,516	(36,373,176)
Current portion of redeemable stock at redemption value	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	(5,760,019)	(21,305,756)	16,533,984	28,061,913	(2,600,205)	7,215,304	(24,096,044)	10,841,909	(176,642)	(5,779,445)	8,730,853	16,494,606
Taxes Accrued	14,835,304	3,261,203	13,412,224	(31,067,371)	(2,009,155)	14,460,440	12,336,832	(21,195,583)	15,035,184	24,904,038	(26,114,994)	(13,571,394)
Interest Accrued	23,517,989	22,322,331	(11,921,780)	(22,322,932)	5,618,054	(17,886,646)	23,552,185	22,418,550	(11,213,416)	(22,624,250)	6,221,607	(16,595,581)
Other current liabilities	(28,641,026)	11,934,487	(42,865,525)	41,341,401	(6,679,260)	(7,730,515)	20,090,200	(21,108,605)	8,219,633	1,045,236	(9,218,651)	2,298,194
Accrued Liabilities	(42,401,786)	(28,338,573)	(54,690,012)	57,035,752	7,953,921	(55,711,761)	91,352,104	13,807,895	48,807,732	87,379,962	12,504,789	(21,862,081)
Total Current Liabilities	4,866,410	127,658,869	(51,835,331)	89,159,728	77,630,210	(40,790,430)	89,058,840	39,990,319	59,680,138	657,241,095	(454,328,584)	260,267,915
Customer Advances for Construction	(1,151,170)	1,541,924	2,429,385	(3,706,779)	(7,738,302)	(31,354,105)	351,748	(5,212,965)	(4,070,614)	(3,880,820)	14,885,815	(11,013,052)
Deferred Income Taxes	18,173,488	16,216,364	12,975,304	26,565,597	26,437,149	19,621,304	47,196,088	41,513,966	5,314,072	19,896,253	25,263,702	26,237,928
Deferred Investment tax credits	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	(107,275)	683,919
Regulatory liability	(3,134,664)	2,073,069	58,758	948,224	2,262,998	(4,393,190)	(853,932)	5,936,468	(410,288)	(10,049,448)	530,993	8,986,207
Accrued Pension	2,725,737	(5,869,035)	2,735,841	2,595,231	(5,873,679)	2,018,192	2,748,768	(5,051,107)	3,039,402	2,746,819	(5,519,296)	80,421,099
Accrued postretirement benefit expense	1,840,015	(4,308,012)	1,687,033	1,686,680	(4,050,291)	995,443	1,840,295	(4,813,449)	(91,807,884)	57,793	(41,973)	14,798,856
Operating lease liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Credits	(901,317)	(688,701)	5,217,785	(2,198,795)	716,017	19,929,818	1,788,159	333,306	(1,763,884)	(961,842)	(539,522)	(19,922,029)
Regulatory & Other Long Term Liabilities	17,444,814	8,858,334	24,996,831	25,782,883	11,646,616	6,710,187	52,963,852	32,598,945	(89,806,471)	7,701,480	34,472,443	100,192,930
Contributions in aid of construction	10,321,965	3,389,926	5,432,328	7,620,985	7,279,135	31,690,357	2,351,951	5,335,854	3,581,812	3,628,749	2,546,620	13,790,741
Total Capital and Liabilities	43,041,826	137,928,114	(10,971,320)	91,245,410	147,606,250	49,517,968	145,938,869	142,510,409	(15,316,964)	96,227,794	137,994,403	279,027,083

2017 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$56,810,145	$67,237,416	$68,753,199	$53,260,261	$108,768,529	$101,379,071	$60,416,221	$83,358,561	$92,805,937	$52,085,257	$118,888,762	$615,089,680
Construction Work in Progress	4,215,821	5,083,975	14,752,852	31,381,861	31,671,518	10,483,934	39,172,552	32,818,372	39,792,791	68,514,308	1,316,972	(113,654,795)
Utility Plant Accumulated Depreciation/Amortization	(29,027,635)	(34,150,015)	(27,884,000)	(35,230,081)	(49,954,588)	(30,303,728)	(22,889,325)	(29,192,368)	(23,333,554)	(11,008,222)	9,905,515	(193,836,124)
Total Utility Plant Adjustments	23,946	23,946	23,946	23,946	23,946	23,946	23,946	23,946	23,427	23,427	(63,036)	29,758
Utility property net of accumulatd depreciation	32,022,278	38,195,322	55,645,998	49,435,986	90,509,405	81,583,224	76,723,395	87,008,512	109,288,601	109,614,769	130,048,213	307,628,520
Non-utility Property	4,583,083	6,447,372	6,510,031	10,913,712	13,774,665	24,746,863	11,239,682	3,784,580	7,531,381	19,168,354	865,398	7,945,694
Non-utility Property- Accumulated Depreciation/Amortization	(3,011,546)	(1,977,909)	(2,922,073)	(2,354,281)	(2,641,747)	(2,983,294)	(3,209,437)	(322,744)	(1,817,298)	(4,148,376)	(2,630,186)	(3,767,997)
Nonutility property net of accumulatd depreciation	1,571,537	4,469,464	3,587,958	8,559,431	11,132,919	21,763,569	8,030,245	3,461,837	5,714,083	15,019,978	(1,764,789)	4,177,697
Total Property Plant and Equipment	33,593,815	42,664,786	59,233,956	57,995,417	101,642,324	103,346,793	84,753,640	90,470,348	115,002,684	124,634,747	128,283,425	311,806,216
Cash and Cash Equivalents	(9,457,350)	8,543,523	4,666,064	(22,692,164)	27,719,478	(19,438,919)	(709,635)	239,665,205	(209,844,132)	(27,792,650)	(1,017,846)	(9,105,124)
Restricted funds-current	965,801	66,554,047	(63,855,459)	2,358,386	74,182,119	(72,001,231)	6,960	76,095,373	(76,059,208)	(1,784,404)	74,776,232	(74,122,560)
Utility Customer Accounts Receivable	3,618,279	(12,388,772)	(17,767,536)	36,981,535	(18,185,201)	30,598,644	5,926,400	(23,404,412)	41,235,975	(46,690,638)	(1,010,787)	12,011,028
Receivable from affiliated companies	(0)	0	(0)	0	(0)	0	0	170,159	(4,436)	(165,723)	120	0
Other receivables	(2,383,128)	12,973,882	(5,538,173)	(12,262,969)	2,278,780	56,543	(57,966)	2,172,273	949,019	(3,105,562)	(6,977,691)	6,118,674
Taxes receivable including federal income	0	0	5,398,382	(5,398,382)	0	9,874,228	(9,874,228)	0	9,127,124	(9,127,124)	0	8,181,765
Allowance for uncollectible accounts	478,445	1,487,546	546,451	(1,312,965)	483,160	(974,646)	(647,395)	809,857	(3,114,034)	1,698,081	(140,340)	(1,445,253)
Accounts receivable net	1,713,595	2,072,656	(17,360,876)	18,007,219	(15,423,261)	39,554,769	(4,653,189)	(20,252,122)	48,193,647	(57,390,965)	(8,128,698)	24,866,214
Unbilled Revenues	(12,532,764)	(6,526,319)	(16,263,411)	(4,312,100)	7,362,659	5,835,083	10,481,632	(8,831,618)	(4,072,521)	(12,831,289)	(16,386,276)	7,105,757
Materials and supplies	1,065,061	(624,766)	1,120,400	1,029,848	129,026	(895,769)	(569,864)	1,344,702	(316,424)	944,981	(722,527)	(645,936)
Other Current Assets	6,885,908	13,701,555	1,686,055	5,738,571	(4,070,898)	(2,053,776)	1,383,255	(27,793,091)	28,463,201	(7,723,980)	(9,397,756)	(12,615,838)
Total Current Assets	(11,359,748)	83,720,697	(90,007,227)	129,759	89,899,123	(48,999,843)	5,939,159	260,228,448	(213,635,437)	(106,578,307)	39,123,130	(64,517,487)
Regulatory assets	(2,436,837)	10,443,221	(5,872,600)	17,259,242	10,116,765	15,816,592	(8,421,912)	46,058,925	11,806,446	(31,516,392)	3,396,331	(284,655,315)
Operating lease right-of-use assets	0	0	0	0	0	0	0	0	0	0	0	0
Other investments	51,518	(66,718)	(168,205)	25,332	(109,190)	65,942	(1,945)	1,303,440	(1,317,648)	0	364	(0)
Restricted Funds - Long-term	0	2,303	0	0	(1,433,221)	(1,493,678)	0	0	0	0	0	503
Goodwill	0	0	0	0	26,722,978	1,936,092	0	0	(27,787)	(12,441)	4,448,365	872,586
Intangible assets	(152,417)	(152,417)	76,750	(156,584)	(141,643)	(156,583)	(156,584)	(141,752)	(156,583)	(186,357)	(156,584)	(280,542)
Other Long Term Assets	(211,675)	319,704	597,892	(395,652)	(272,827)	667,945	(1,942,830)	3,594,350	(7,076,986)	12,820,757	(713,344)	(15,292,796)
Total Regulatory & Other L/T Assets	(2,749,411)	10,546,093	(5,366,163)	16,732,339	34,882,862	16,836,310	(10,523,271)	50,814,963	3,227,442	(18,894,432)	6,975,133	(299,355,563)
Total Assets	19,484,657	136,931,576	(36,139,434)	74,857,515	226,424,309	71,183,260	80,169,528	401,513,760	(95,405,311)	(837,992)	174,381,687	(52,066,834)
Noncontrolling Interest	(28,166)	44,409	(31,121)	(12,394)	12,423	174,346	(163,937)	273,989	(7,284,579)	(0)	81,465	(114,257)
Common Stock	387	3,176	774	361	608	139	37	809	105	24	617	63
Paid in Capital	787,018	5,930,532	4,953,493	1,499,534	11,050,850	4,150,002	252,203	3,771,940	3,240,237	175,629	4,341,565	3,820,997
Retained Earnings	27,716,784	31,179,321	54,407,758	(44,477,534)	44,069,779	57,548,907	(11,020,267)	61,277,509	78,200,658	(24,740,283)	41,814,458	(166,644,780)
Accumulated other comprehensive income	746,898	419,681	3,652,402	383,945	729,593	(3,844,531)	(890,840)	(1,378,236)	334,039	254,605	589,195	6,934,169
Treasury stock	(671,356)	(6,303,503)	(54,442,093)	0	26,687,050	0	0	0	0	0	0	0
Total Stockholders' equity	28,579,730	31,229,207	8,572,334	(42,593,694)	82,537,880	57,854,516	(11,658,867)	63,672,022	81,775,039	(24,310,025)	46,745,834	(155,889,550)
Total Equity	28,551,565	31,273,616	8,541,214	(42,606,088)	82,550,303	58,028,862	(11,822,804)	63,946,011	74,490,460	(24,310,025)	46,827,299	(156,003,807)
Long term debt	(1,578,400)	(1,865,957)	(729,737)	(910,966)	(105,067,955)	11,032,137	7,981,484	1,336,834,201	(331,018,672)	18,107,024	777,377	(201,655,362)
Redeemable preferred stock at redemption value	(1,201,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(1,531)	(451,428)	(1,428)
Total Long-term debt	(2,779,932)	(1,867,488)	(731,268)	(912,497)	(105,069,487)	11,030,606	7,979,952	1,336,832,669	(331,020,203)	18,105,492	325,949	(201,656,789)
Total Capitalization	25,771,633	29,406,128	7,809,945	(43,518,585)	(22,519,184)	69,059,468	(3,842,851)	1,400,778,680	(256,529,744)	(6,204,533)	47,153,248	(357,660,596)
Short Term Debt	(38,879,940)	109,369,022	60,007,164	32,028,304	98,346,196	7,064,718	(58,485,980)	(1,062,243,029)	106,642,074	474,667,555	121,697,743	205,252,685
Current Portion of Long-term Debt	77,844	32,735	(367,255)	230,969	110,202,021	1,652,561	(194,735)	1,778,992	(265,390)	(524,191,960)	(33,151,780)	191,762,839
Current portion of redeemable stock at redemption value	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	(20,123,410)	(11,279,078)	(15,108,387)	19,639,283	26,574,788	(20,417,101)	(8,187,291)	11,691,229	6,638,793	3,226,315	24,171,341	24,070,247
Taxes Accrued	12,076,421	11,228,178	13,434,710	(17,583,997)	(24,217,867)	20,906,091	11,912,528	(18,425,268)	20,782,556	(8,887,069)	(19,581,587)	843,911
Interest Accrued	24,690,500	23,620,786	(10,083,238)	(20,884,375)	6,808,074	(24,892,632)	24,763,247	26,162,170	(10,277,490)	(20,244,217)	5,927,940	(15,732,875)
Other current liabilities	24,089,154	(27,635,865)	27,265,344	(20,949,440)	2,329,365	9,856,475	(9,089,613)	(20,861,399)	54,407,155	(19,905,080)	(7,482,124)	44,284,895
Accrued Liabilities	(19,757,527)	(9,311,467)	(126,676,625)	82,350,655	(1,036,831)	(44,915,371)	89,106,964	(991,152)	(79,638,365)	109,543,498	14,688,716	7,436,243
Total Current Liabilities	(17,826,958)	96,024,312	(51,528,286)	74,831,398	219,005,747	(50,745,261)	49,825,121	(1,062,888,456)	98,289,333	14,209,042	106,270,250	457,917,946
Customer Advances for Construction	620,407	(1,746,957)	(1,296,113)	294,905	(865,367)	(5,463,990)	(680,937)	1,010,447	(12,446,626)	(5,238,471)	(1,583,183)	(1,399,779)
Deferred Income Taxes	16,144,475	18,944,845	(2,027,310)	59,287,537	1,813,790	32,879,305	44,065,508	35,556,046	59,755,591	29,206,927	27,576,474	(1,368,012,655)
Deferred Investment tax credits	(102,500)	(102,500)	(102,500)	(102,500)	(102,500)	(102,500)	(102,500)	(102,500)	222,461	(102,500)	(102,500)	(102,500)
Regulatory liability	(8,284,048)	1,998,619	806,786	1,533,730	2,021,497	18,896,869	(17,693,192)	30,361,005	(14,387,454)	(33,510,562)	674,559	1,288,274,727
Accrued Pension	3,368,364	(6,387,125)	3,388,429	3,383,244	(4,918,544)	3,508,336	2,326,346	(5,650,726)	2,791,598	3,166,650	(5,648,554)	(34,797,526)
Accrued postretirement benefit expense	270,762	(1,529,133)	390,134	394,545	(1,657,551)	394,169	394,669	(1,657,075)	396,069	396,070	(1,667,616)	(42,447,994)
Operating lease liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Credits	(982,109)	(1,008,702)	1,674,118	(22,981,663)	23,610,391	810,585	(175,355)	156,892	11,146,740	(8,252,860)	(2,694,048)	3,614,663
Regulatory & Other Long Term Liabilities	11,035,352	10,169,048	2,833,544	41,809,799	19,901,717	50,922,775	28,134,540	59,674,089	47,478,379	(14,334,745)	16,555,133	(154,871,063)
Contributions in aid of construction	504,630	1,332,088	4,745,362	1,734,902	10,036,029	1,946,278	6,052,719	3,949,446	15,356,720	5,492,243	4,403,056	2,546,879
Total Capital and Liabilities	19,484,657	136,931,576	(36,139,434)	74,857,514	226,424,309	71,183,260	80,169,528	401,513,760	(95,405,311)	(837,992)	174,381,687	(52,066,834)

2018 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$34,129,618	$51,782,744	$145,604,727	$38,776,722	$60,200,345	$108,372,741	$78,354,475	$81,526,672	$119,042,019	$87,075,354	$117,313,601	$407,854,896
Construction Work in Progress	34,555,097	24,762,722	(43,906,382)	56,527,691	63,051,586	(12,376,150)	41,914,106	29,770,911	3,553,508	44,274,272	18,694,064	(252,334,454)
Utility Plant Accumulated Depreciation/Amortization	(4,744,894)	(15,622,164)	(19,482,551)	(20,954,329)	(27,194,268)	(9,846,444)	(31,867,991)	(14,078,591)	(31,811,930)	(30,545,676)	(37,434,525)	(20,834,164)
Total Utility Plant Adjustments	23,347	23,426	23,426	23,426	17,094	28,975	22,643	22,216	22,216	22,216	22,216	22,216
Utility property net of accumulatd depreciation	63,963,167	60,946,727	82,239,219	74,373,510	96,074,757	86,179,121	88,423,232	97,241,207	90,805,813	100,826,166	98,595,357	134,708,494
Non-utility Property	12,453,466	6,200,237	13,159,412	14,460,384	5,438,775	30,844,444	7,930,130	8,410,585	2,363,698	4,167,078	30,791,242	12,413,435
Non-utility Property- Accumulated Depreciation/Amortization	(2,911,204)	(2,100,394)	(2,651,718)	(2,795,894)	(2,350,046)	(3,220,790)	(3,193,328)	(2,960,024)	(2,921,300)	(1,033,942)	(30,382,875)	(3,792,816)
Nonutility property net of accumulatd depreciation	9,542,262	4,099,844	10,507,694	11,664,490	3,088,729	27,623,654	4,736,802	5,450,561	(557,602)	3,133,136	408,367	8,620,619
Total Property Plant and Equipment	73,505,430	65,046,571	92,746,913	86,038,000	99,163,487	113,802,776	93,160,034	102,691,768	90,248,211	103,959,302	99,003,724	143,329,114
Cash and Cash Equivalents	(9,286,626)	(12,604,737)	21,387,413	11,449,418	365,662,797	(363,506,690)	30,405,076	195,672,891	(208,635,003)	(4,158,244)	(8,526,965)	57,239,648
Restricted funds-current	(1,903,950)	74,918,281	(73,507,644)	934,421	81,016,747	(81,014,341)	(1,186,448)	81,465,508	(78,264,431)	464,440	79,905,354	(81,952,727)
Utility Customer Accounts Receivable	(18,142,864)	8,151,536	(5,129,415)	(16,063,614)	1,414,301	55,257,187	(3,442,885)	(15,551,602)	45,194,148	(62,405,658)	192,031	14,711,700
Receivable from affiliated companies	(120)	(0)	(0)	(0)	0	104	(0)	(104)	(7,621)	(0)	0	(78,652)
Other receivables	2,911,412	6,060,473	3,697,193	(5,448,761)	(7,140,687)	27,911,638	(19,346,678)	10,763,625	6,838,065	(12,180,873)	2,996,378	10,483,705
Taxes receivable including federal income	0	0	219,139	(219,139)	0	(582,552)	582,552	0	(8,181,765)	8,181,765	0	(8,181,765)
Allowance for uncollectible accounts	1,394,796	196,367	1,966,956	(410,150)	(343,919)	(4,445,546)	(666,184)	953,160	(1,509,799)	2,731,942	(382,813)	(2,438,093)
Accounts receivable net	(13,836,777)	14,408,376	753,873	(22,141,665)	(6,070,304)	78,140,831	(22,873,195)	(3,834,921)	42,333,029	(63,672,824)	2,805,596	14,496,895
Unbilled Revenues	(18,065,743)	(7,224,252)	1,276,093	2,900,909	11,666,232	9,479,877	7,553,721	(6,452,644)	(9,902,364)	(9,979,181)	(6,770,178)	(644,661)
Materials and supplies	835,989	(355,004)	(173,580)	(70,162)	187,054	240,032	655,403	(506,085)	(456,253)	(56,571)	(342,914)	(429,775)
Other Current Assets	9,883,807	12,070,530	10,549,779	(2,030,848)	(6,773,804)	23,271,050	(65,860,677)	(5,294,116)	4,445,229	1,771,093	(4,801,914)	6,026,773
Total Current Assets	(32,373,300)	81,213,194	(39,714,066)	(8,957,927)	445,688,721	(333,389,240)	(51,306,120)	261,050,633	(250,479,794)	(75,631,287)	62,268,978	(5,263,847)
Regulatory assets	282,759,009	2,276,178	(283,472,050)	(17,107,415)	4,093,068	19,608,827	(18,997,503)	10,394,205	25,093,397	(16,561,458)	(1,651,324)	89,117,425
Operating lease right-of-use assets	0	0	0	0	0	0	0	0	0	0	0	0
Other investments	1,865,284	(748,127)	(1,289,351)	(0)	(105)	879,724	231,958	70,763	82,859	171,424	(355,439)	399,709
Restricted Funds - Long-term	0	0	0	0	0	0	548	0	0	0	0	0
Goodwill	0	0	27,053	0	0	242,335,133	105,362	(232)	(50,525,390)	(27,053)	59,953	4,821,262
Intangible assets	(156,584)	(154,530)	(156,584)	(134,362)	(134,361)	93,017,172	(3,186,394)	(2,726,071)	(4,551,626)	(1,732,037)	(2,796,445)	(2,298,546)
Other Long Term Assets	11,078,658	1,457,302	(7,609,075)	(1,811,460)	(840,177)	120,099	(313,781)	129,129	207,817,171	(10,136,329)	3,581,521	(47,280,087)
Total Regulatory & Other L/T Assets	295,546,366	2,830,823	(292,500,007)	(19,053,236)	3,118,425	355,960,955	(22,159,811)	7,867,795	177,916,412	(28,285,452)	(1,161,734)	44,759,763
Total Assets	336,678,496	149,090,588	(239,467,160)	58,026,837	547,970,632	136,374,491	19,694,103	371,610,196	17,684,828	42,563	160,110,968	182,825,029
Noncontrolling Interest	7,349,064	0	(7,217,690)	(98,582)	0	0	0	0	(0)	(2,563,924)	2,563,924	238,448
Common Stock	395	1,652	97	138	1,066	23,302	45	498	517	46	545	288
Paid in Capital	304,418	2,628,596	3,358,096	1,274,978	7,631,065	189,798,828	892,427	2,439,349	6,626,955	1,090,365	3,042,339	6,156,799
Retained Earnings	29,097,728	41,281,558	35,735,722	(42,330,924)	49,056,647	72,948,561	5,475,506	80,654,950	19,113,736	(29,017,368)	42,690,739	(46,037,852)
Accumulated other comprehensive income	(3,126,441)	192,436	7,098,895	4,553,043	457,389	118,354	1,034,549	3,428,636	4,951,880	405,524	(2,161,516)	28,166,084
Treasury stock	(1,240,330)	(3,854,573)	(44,662,097)	0	0	0	0	0	0	0	0	0
Total Stockholders' equity	25,035,770	40,249,669	1,530,713	(36,502,764)	57,146,166	262,889,045	7,402,527	86,523,433	30,693,088	(27,521,434)	43,572,107	(11,714,681)
Total Equity	32,384,834	40,249,669	(5,686,977)	(36,601,346)	57,146,166	262,889,045	7,402,527	86,523,433	30,693,088	(30,085,358)	46,136,031	(11,476,233)
Long term debt	17,411,582	(2,042,211)	(108,581,827)	2,766,591	(52,259,172)	(2,161,909)	4,757,704	1,314,187,838	(94,065,746)	696,556	(504,744)	(880,550)
Redeemable preferred stock at redemption value	(1,379,197)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(1,197)	(451,104)	(1,104)
Total Long-term debt	16,032,385	(2,043,409)	(108,583,024)	2,765,394	(52,260,370)	(2,163,106)	4,756,506	1,314,186,641	(94,066,943)	695,359	(955,848)	(881,654)
Total Capitalization	48,417,219	38,206,260	(114,270,001)	(33,835,952)	4,885,797	260,725,939	12,159,033	1,400,710,073	(63,373,855)	(29,389,999)	45,180,183	(12,357,887)
Short Term Debt	59,141,747	75,988,049	142,841,542	37,185,441	586,421,950	(157,495,783)	(72,448,603)	(1,056,197,323)	43,636,642	(61,302,128)	137,358,580	324,558,056
Current Portion of Long-term Debt	(768,516)	(46,955)	99,964,179	(36,151)	(59,533,614)	2,357,945	232,512	(986,645)	(99,879,659)	(131,077)	(16,005)	(191,626,003)
Current portion of redeemable stock at redemption value	178,000	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	(33,556,238)	(13,921,512)	(14,208,555)	1,134,932	11,625,848	(7,009,181)	7,998,109	9,562,094	(15,333,880)	22,911,578	(17,820,948)	28,580,103
Taxes Accrued	18,947,484	3,214,312	8,778,214	(18,627,037)	(16,999,477)	19,874,290	14,464,740	(11,893,865)	15,567,997	(1,068,327)	(10,084,195)	(10,730,318)
Interest Accrued	24,254,703	23,198,467	(36,110,915)	(6,049,710)	7,175,102	(15,993,203)	23,774,699	25,595,198	(29,612,000)	(3,134,241)	13,842,895	(12,839,207)
Other current liabilities	(69,921,601)	1,142,480	59,748,751	(318,868)	(11,087,683)	4,442,522	(4,817,483)	(5,974,322)	26,600,509	(19,963,722)	(9,131,499)	57,251,314
Accrued Liabilities	(6,851,296)	(8,482,914)	(119,293,970)	86,951,318	7,982,351	(60,262,210)	22,304,390	(22,664,615)	(74,070,651)	90,817,256	(5,097,004)	14,523,872
Total Current Liabilities	(8,575,717)	81,091,928	141,719,246	100,239,926	525,584,476	(214,085,620)	(8,491,636)	(1,062,559,477)	(133,091,042)	28,129,338	109,051,824	209,717,817
Customer Advances for Construction	559,527	(3,785,202)	(2,682,531)	(2,411,666)	(269,012)	166,646	(1,318,316)	(1,919,660)	(448,427)	(1,180,486)	(2,215,031)	(3,642,653)
Deferred Income Taxes	9,261,525	(8,271,902)	33,004,145	13,305,309	14,551,513	3,645,982	32,427,280	26,355,090	(5,060,045)	23,744,254	27,603,678	(3,420,169)
Deferred Investment tax credits	(102,130)	(102,130)	(92,891)	(99,051)	(99,051)	(99,051)	(99,051)	(99,051)	(99,051)	(99,051)	(99,051)	525,691
Regulatory liability	292,878,486	11,292,630	(294,304,950)	(23,829,781)	500,953	62,937,609	(14,009,228)	10,144,919	252,806,119	(24,803,589)	3,171,341	(33,213,500)
Accrued Pension	1,724,189	2,369,328	2,402,294	2,170,322	2,388,202	2,376,341	2,178,089	(8,814,647)	2,384,066	2,176,913	(8,103,921)	3,537,905
Accrued postretirement benefit expense	(397,562)	(533,107)	(262,015)	(533,108)	(533,108)	(93,908)	(395,395)	(361,697)	(37,192,972)	(54,051)	(0)	(0)
Operating lease liabilities	0	0	0	0	0	0	0	0	0	0	0	0
Other Deferred Credits	(9,662,045)	24,334,572	(9,069,486)	(1,542,191)	51,021	15,617,585	(6,353,533)	498,248	(1,544,280)	(913,987)	(18,353,749)	18,421,259
Regulatory & Other Long Term Liabilities	294,261,989	25,304,189	(271,005,434)	(12,940,165)	16,590,517	84,551,204	12,429,847	25,803,202	210,845,410	(1,129,996)	2,003,267	(17,791,467)
Contributions in aid of construction	2,575,005	4,488,211	4,089,029	4,563,027	909,842	5,182,968	3,596,859	7,656,397	3,304,315	2,433,219	3,875,693	3,256,566
Total Capital and Liabilities	336,678,496	149,090,588	(239,467,160)	58,026,837	547,970,632	136,374,491	19,694,103	371,610,196	17,684,828	42,563	160,110,968	182,825,029

2019 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$127,054,024	$63,933,123	$103,236,737	$79,276,492	$75,148,048	$47,492,646	$91,251,851	$111,723,971	$109,688,936	$286,882,926	$172,217,368	($212,616,979)
Construction Work in Progress	(50,146,575)	29,218,137	943,472	14,751,890	31,803,564	70,431,176	40,034,751	52,343,985	44,449,947	(2,169,510)	13,624,812	(69,146,669)
Utility Plant Accumulated Depreciation/Amortization	(27,551,926)	(35,214,935)	12,006,312	(16,696,112)	(12,510,685)	40,714,452	(29,627,987)	(30,043,078)	(31,921,549)	(32,628,170)	(31,904,310)	(6,966,906)
Total Utility Plant Adjustments	22,216	22,216	22,216	22,216	102,347	1,819,742	22,216	22,216	267,212	574,461	22,216	119,662
Utility property net of accumulatd depreciation	49,377,739	57,958,541	116,208,738	77,354,487	94,543,274	160,458,016	101,680,831	134,047,094	122,484,546	252,659,707	153,960,086	(288,610,892)
Non-utility Property	(1,101,337)	9,699,147	(10,616,293)	2,182,706	1,746,169	(445,833,946)	1,639,313	1,082,270	(690,535)	853,751	458,413	(56,483,649)
Non-utility Property- Accumulated Depreciation/Amortization	(3,911,581)	(3,518,729)	216,523	(3,353,304)	(3,384,815)	290,865,452	(2,682,719)	(3,148,686)	(1,386,369)	(2,887,392)	(2,055,915)	23,358,209
Nonutility property net of accumulatd depreciation	(5,012,918)	6,180,418	(10,399,770)	(1,170,598)	(1,638,646)	(154,968,494)	(1,043,406)	(2,066,415)	(2,076,905)	(2,033,641)	(1,597,502)	(33,125,440)
Total Property Plant and Equipment	44,364,821	64,138,959	105,808,968	76,183,889	92,904,628	5,489,522	100,637,425	131,980,678	120,407,642	250,626,065	152,362,584	(321,736,332)
Cash and Cash Equivalents	(76,763,758)	29,453,636	(20,350,793)	21,847,161	(11,103,821)	(9,285,417)	50,283,024	(34,257,627)	13,763,181	7,014,132	(1,171,973)	(39,914,574)
Restricted funds-current	(2,484,087)	82,395,104	(85,652,656)	14,967	90,456,467	(90,248,170)	172,165	(179,697)	13,009	293,577	76,433	8,412,437
Utility Customer Accounts Receivable	(36,251,063)	16,580,149	7,212,885	(28,049,978)	3,620,617	54,077,308	(17,510,781)	10,447,954	26,443,156	(52,695,987)	27,480,400	(26,971,948)
Receivable from affiliated companies	36,431	(36,612)	274	86,180	0	(0)	(0)	0	(0)	0	(0)	(387)
Other receivables	1,008,835	3,997,349	10,408,602	(23,291,448)	(3,778,887)	27,871,025	(17,083,725)	(1,430,877)	(3,838,470)	(11,037,273)	7,981,668	11,848,290
Taxes receivable including federal income	0	0	0	0	175,000	(175,000)	175,000	0	(175,000)	1,233,327	0	(1,233,327)
Allowance for uncollectible accounts	2,206,060	426,029	688,217	1,724,475	(253,058)	(1,705,298)	(45,337)	333,022	311,614	1,006,834	(591,724)	1,222,953
Accounts receivable net	(32,999,737)	20,966,914	18,309,978	(49,530,772)	(236,328)	80,068,036	(34,464,843)	9,350,100	22,741,301	(61,493,099)	34,870,344	(15,134,418)
Unbilled Revenues	(10,726,422)	(14,832,125)	10,020,395	3,508,220	10,204,320	(5,159,974)	11,582,292	(1,189,094)	(1,996,156)	(4,811,147)	(5,385,336)	(5,354,044)
Materials and supplies	823,925	660,920	1,343,700	1,139,181	1,347,462	1,546,992	307,242	(989,907)	(810,779)	(770,476)	326,289	(1,868,687)
Other Current Assets	(8,234,907)	7,023,961	(9,391,268)	(1,564,643)	(8,379,581)	15,335,711	(7,456,127)	9,961,576	20,911,847	(18,286,180)	(7,564,669)	597,022,036
Total Current Assets	(130,384,986)	125,668,409	(85,720,645)	(24,585,886)	82,288,519	(7,742,822)	20,423,753	(17,304,648)	54,622,403	(78,053,193)	21,151,088	543,162,750
Regulatory assets	291,133,536	1,250,020	(287,423,933)	298,753,202	4,448,481	(284,405,975)	289,977,258	5,016,176	(297,398,920)	296,893,043	(10,166,764)	(336,129,015)
Operating lease right-of-use assets	118,277,404	(1,243,240)	(915,620)	(1,387,583)	(849,330)	(1,865,088)	(1,739,119)	(859,139)	(684,965)	(845,775)	(838,639)	(4,081,570)
Other investments	(19,824)	85,060	(90,675)	58,137	5,430	(2,148,078)	10,321	(14,526)	245,932	24,454	(365,382)	43,101
Restricted Funds - Long-term	0	(1,981)	0	0	(174,002)	0	942	(1,229,703)	0	0	0	0
Goodwill	0	0	(141,078)	300,000	(0)	(152,268)	0	0	576,173	2,763,526	186,438	(77,797,782)
Intangible assets	(1,014,712)	(1,204,860)	(1,329,860)	(1,457,879)	332,295	(1,197,120)	(1,197,120)	(1,190,867)	(1,197,120)	(1,197,120)	(1,203,373)	(4,733,039)
Other Long Term Assets	(188,243,942)	(5,047,240)	192,963,660	3,018,627	2,518,652	149,540,702	4,530,090	1,532,963	(22,676,720)	(62,810)	3,213,652	10,966,321
Total Regulatory & Other L/T Assets	220,132,461	(6,162,242)	(96,937,505)	299,284,504	6,281,525	(140,227,828)	291,582,372	3,254,903	(321,135,621)	297,575,318	(9,174,068)	(411,731,983)
Total Assets	134,112,295	183,645,127	(76,849,183)	350,882,507	181,474,672	(142,481,127)	412,643,550	117,930,934	(146,105,576)	470,148,190	164,339,604	(190,305,565)
Noncontrolling Interest	(0)	0	0	0	0	0	0	0	0	0	0	0
Common Stock	982	1,054	321	66	958	369	19	884	277	91	88	255
Paid in Capital	379,709	2,618,392	8,270,922	402,723	5,833,561	8,078,103	188,588	5,918,602	5,970,809	605,248	975,057	3,523,832
Retained Earnings	40,070,160	26,996,231	43,806,422	(48,931,228)	53,179,559	76,182,713	(15,837,780)	85,240,831	80,735,794	(28,981,692)	36,574,466	(92,184,193)
Accumulated other comprehensive income	784,020	328,576	(14,093,188)	(361,980)	2,691,475	(2,682,539)	332,688	595,829	422,922	293,200	309,748	9,337,169
Treasury stock	(3,162,479)	(2,122,096)	(35,537,379)	0	0	(82,053)	0	(25,510)	0	(16,027)	0	0
Total Stockholders' equity	38,072,393	27,822,158	2,447,098	(48,890,419)	61,705,553	81,496,594	(15,316,485)	91,730,636	87,129,802	(28,099,180)	37,859,359	(79,322,937)
Total Equity	38,072,393	27,822,158	2,447,098	(48,890,419)	61,705,553	81,496,594	(15,316,485)	91,730,636	87,129,802	(28,099,180)	37,859,359	(79,322,937)
Long term debt	13,485,591	(2,390,788)	(18,121,664)	(512,761)	1,090,138,485	(8,684,697)	220,843	(7,621,068)	4,524,869	(1,568,848)	854,696	(422,536)
Redeemable preferred stock at redemption value	(1,022,818)	(818)	(818)	(818)	(818)	(818)	(818)	(818)	(818)	(818)	(450,733)	(733)
Total Long-term debt	12,462,773	(2,391,605)	(18,122,481)	(513,579)	1,090,137,668	(8,685,514)	220,025	(7,621,886)	4,524,051	(1,569,666)	403,963	(423,269)
Total Capitalization	50,535,166	25,430,552	(15,675,383)	(49,403,998)	1,151,843,221	72,811,080	(15,096,460)	84,108,750	91,653,853	(29,668,845)	38,263,322	(79,746,206)
Short Term Debt	(6,755,310)	159,560,784	84,050,254	32,609,873	(901,208,560)	63,991,228	(12,855,980)	(24,067,246)	114,126,558	110,800,535	86,514,612	115,421,291
Current Portion of Long-term Debt	(127,272)	(50,003)	(2,718,593)	(19,105)	(47,518,731)	4,707,611	(20,473)	3,285,586	(18,818)	(18,831)	(7,405)	(156,224)
Current portion of redeemable stock at redemption value	(178,000)	0	0	0	0	0	0	0	0	0	(31,528)	31,528
Accounts Payable	(24,159,377)	(44,200,103)	22,795,154	42,499,004	(40,832,344)	8,825,050	41,423,418	(36,064,918)	3,784,272	43,786,218	(25,505,415)	35,106,996
Taxes Accrued	(2,717,053)	(2,832,034)	24,993,317	(42,406,746)	10,090,935	29,305,450	(23,713,855)	14,283,176	26,022,941	(38,515,120)	7,963,018	(619,468)
Interest Accrued	26,245,307	24,999,605	(55,385,726)	(3,994,778)	14,750,870	(6,060,383)	29,219,410	28,076,075	(49,168,718)	851,166	15,540,804	(28,113,629)
Other current liabilities	(63,409,220)	(3,461,151)	75,125,259	(20,774,395)	(28,975,638)	22,812,768	(27,505,893)	2,814,674	20,294,066	(23,708,583)	6,900,560	146,722,864
Accrued Liabilities	(24,071,664)	12,032,351	(137,729,087)	91,105,744	11,005,459	(78,879,038)	106,921,334	20,347,089	(66,200,368)	94,634,776	32,405,352	(21,573,778)
Total Current Liabilities	(95,172,589)	146,049,450	11,130,577	99,019,598	(982,688,009)	44,702,685	113,467,961	8,674,436	48,839,934	187,830,161	123,779,997	246,819,580
Customer Advances for Construction	(2,256,385)	748,039	(4,706,138)	246,353	(1,422,377)	352,616	3,465,104	(466,285)	(1,285,743)	(4,219,626)	(3,108,658)	659,273
Deferred Income Taxes	4,755,639	16,610,498	7,667,484	14,377,337	16,110,450	23,797,700	25,786,409	29,693,122	25,985,480	25,084,345	15,546,788	(50,927,437)
Deferred Investment tax credits	(97,974)	(94,372)	(96,173)	(96,173)	(96,173)	(96,173)	(96,173)	(96,173)	(96,173)	(96,173)	(96,173)	60,128
Regulatory liability	277,782,096	951,695	(294,350,222)	283,336,114	193,798	(288,798,651)	281,013,140	214,060	(317,962,155)	283,724,719	(11,680,146)	(315,612,833)
Accrued Pension	3,720,446	(3,528,627)	3,465,542	3,214,457	(3,020,835)	3,329,678	3,220,298	(4,819,836)	3,024,281	2,032,209	(4,826,969)	14,273,732
Accrued postretirement benefit expense	(203,877,840)	(2,440,614)	206,318,454	(0)	0	(0)	0	(0)	(0)	0	(0)	1,028,873
Operating lease liabilities	103,113,404	(964,473)	(859,059)	(1,413,012)	(845,660)	(2,244,342)	(1,044,453)	(759,534)	(686,927)	(762,531)	(754,509)	(3,811,625)
Other Deferred Credits	(5,081,734)	(389,049)	1,936,286	180,446	(202,951)	1,944,687	(1,111,470)	110,481	1,175,762	53,531	517,292	(877,785)
Regulatory & Other Long Term Liabilities	178,057,652	10,893,095	(80,623,826)	299,845,522	10,716,252	(261,714,485)	311,232,854	23,875,836	(289,845,475)	305,816,474	(4,402,375)	(355,207,674)
Contributions in aid of construction	692,066	1,272,030	8,319,449	1,421,385	1,603,209	1,719,593	3,039,195	1,271,912	3,246,112	6,170,401	6,698,660	(2,171,264)
Total Capital and Liabilities	134,112,295	183,645,127	(76,849,183)	350,882,507	181,474,672	(142,481,127)	412,643,550	117,930,934	(146,105,576)	470,148,190	164,339,604	(190,305,565)

2020 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$633,955,963	$181,587,086	($422,486,270)	$735,561,809	$105,998,116	($457,548,291)	$675,780,507	$99,377,781	($480,528,562)	$781,696,451	$117,880,816	($288,905,422)
Construction Work in Progress	88,971,246	(20,990,412)	(31,883,957)	499,577	21,904,664	(9,713,804)	63,161,316	33,692,457	(5,479,590)	73,215,411	12,360,804	(204,168,533)
Utility Plant Accumulated Depreciation/Amortization	(167,433,049)	(38,828,746)	137,548,462	(159,378,040)	(17,245,016)	139,592,528	(155,126,724)	(22,571,889)	122,782,067	(167,510,839)	(714,412)	135,636,581
Total Utility Plant Adjustments	22,216	5,839	20,169	20,169	20,169	(313,882)	20,169	20,169	20,169	(12,180,430)	(104,831)	(3,721,172)
Utility property net of accumulatd depreciation	555,516,376	121,773,767	(316,801,596)	576,703,515	110,677,933	(327,983,450)	583,835,268	110,518,518	(363,205,917)	675,220,592	129,422,377	(361,158,547)
Non-utility Property	(3,019,348)	1,240,896	(17,548,926)	6,350,502	889,395	(9,357,435)	4,839,481	2,026,698	(4,921,698)	6,313,935	771,553	(2,229,014)
Non-utility Property- Accumulated Depreciation/Amortization	5,065,355	(2,408,731)	12,291,679	(2,949,864)	(2,334,958)	4,033,941	(4,571,757)	(3,098,205)	(1,742,613)	(3,008,536)	(2,880,432)	425,245
Nonutility property net of accumulatd depreciation	2,046,008	(1,167,834)	(5,257,247)	3,400,638	(1,445,563)	(5,323,494)	267,724	(1,071,508)	(6,664,311)	3,305,400	(2,108,879)	(1,803,769)
Total Property Plant and Equipment	557,562,384	120,605,933	(322,058,843)	580,104,153	109,232,369	(333,306,944)	584,102,992	109,447,010	(369,870,227)	678,525,992	127,313,498	(362,962,316)
Cash and Cash Equivalents	(48,122,200)	21,439,475	522,544,685	45,949,583	(43,285,774)	11,093,138	(6,778,767)	29,536,524	(31,886,842)	(2,324,047)	15,564,778	(26,668,510)
Restricted funds-current	2,215,122	(625,446)	10,650	2,506,998	100,064,337	(98,980,900)	2,660,832	125,824,743	(125,597,879)	285,936	99,701,916	(110,177,914)
Utility Customer Accounts Receivable	(10,382,024)	15,178,829	(5,744,916)	1,350,362	18,911,872	5,271,450	44,271,141	5,346,397	9,955,005	(19,889,550)	(9,528,281)	1,832,805
Receivable from affiliated companies	4,059	(0)	0	(0)	(0)	0	0	(0)	(0)	(0)	(0)	(2,519)
Other receivables	(13,130,894)	(2,138,821)	13,964,684	(21,514,849)	19,950,651	(13,578,753)	9,011,781	4,282,291	(3,604,896)	(7,774,383)	4,693,597	1,466,366
Taxes receivable including federal income	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for uncollectible accounts	(643,253)	403,885	958,526	(2,559,764)	(2,135,638)	511,101	(5,173,287)	(3,703,192)	(516,210)	(6,223,339)	(3,608,396)	2,222,744
Accounts receivable net	(24,152,112)	13,443,893	9,178,295	(22,724,251)	36,726,885	(7,796,202)	48,109,634	5,925,496	5,833,899	(33,887,272)	(8,443,079)	5,519,397
Unbilled Revenues	2,777,755	(6,670,374)	4,576,583	8,066,015	16,349,224	10,183,966	453,066	2,650,164	(8,946,586)	3,136,275	3,828,663	(1,505,395)
Materials and supplies	3,293,993	2,170,559	507,919	1,887,378	86,850	(890,021)	1,325,670	(762,093)	(2,279,577)	902,090	(1,067,603)	(1,596,876)
Other Current Assets	(575,856,298)	(5,501,253)	594,981,510	(596,324,550)	(7,026,423)	639,159,314	(627,644,607)	(6,471,059)	659,127,300	(651,529,370)	2,256,223	644,788,702
Total Current Assets	(639,843,740)	24,256,854	1,131,799,640	(560,638,827)	102,915,099	552,769,296	(581,874,172)	156,703,775	496,250,316	(683,416,388)	111,840,897	510,359,403
Regulatory assets	359,001,737	186,010	(355,337,381)	367,323,066	(363,582)	(355,056,260)	376,976,527	1,928,408	(379,476,395)	375,097,165	3,855,012	(395,052,918)
Operating lease right-of-use assets	(511,201)	(628,350)	(936,238)	(396,970)	(797,940)	(1,036,059)	(398,228)	(786,615)	(324,584)	(412,280)	(770,913)	(673,464)
Other investments	30,114	25,211	(42,317)	36,958	43,263	49,201	59,083	27,425	10,849	287,278	129,780	44,578
Restricted Funds - Long-term	0	306,404	0	0	1,096	0	0	38,111	0	0	0	0
Goodwill	38,791,349	36,275	(41,157,351)	38,791,349	0	(31,531,610)	38,744,361	(38,111)	(40,472,462)	38,755,074	0	(38,858,169)
Intangible assets	(1,588,204)	(395,282)	(991,743)	(991,743)	(991,743)	(970,510)	(1,600,101)	(1,269,276)	(949,402)	(942,101)	(942,101)	(942,101)
Other Long Term Assets	(212,678,842)	(3,183,587)	210,462,148	1,241,119	(308,568)	(2,843,352)	(790,029)	837,499	(2,170,770)	(14,328,361)	(123,625)	25,069,188
Total Regulatory & Other L/T Assets	183,044,952	(3,653,321)	(188,002,881)	406,003,779	(2,417,475)	(391,388,592)	412,991,614	737,442	(423,382,764)	398,456,775	2,148,153	(410,412,885)
Total Assets	100,763,596	141,209,467	621,737,916	425,469,106	209,729,994	(171,926,240)	415,220,434	266,888,227	(297,002,676)	393,566,379	241,302,548	(263,015,798)
Noncontrolling Interest	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock	1,267	1,243	337	18	1,457	332	32	361	293	27	22	243
Paid in Capital	1,783,196	1,986,311	9,644,784	147,151	8,464,127	8,414,554	179,716	1,849,821	6,714,452	158,319	616,755	7,427,426
Retained Earnings	45,824,161	42,279,407	36,277,431	(55,581,729)	58,239,653	73,367,694	(7,784,590)	95,878,983	75,412,774	(34,006,944)	57,337,384	(77,856,579)
Accumulated other comprehensive income	(340,762)	270,111	(5,670,860)	1,553,033	298,477	293,262	430,276	279,771	299,042	300,963	355,969	(11,333,924)
Treasury stock	(4,789,951)	(5,326,591)	0	(16,807)	0	(87,267)	(28,083)	0	0	(18,647)	0	0
Total Stockholders' equity	42,477,910	39,210,481	40,251,692	(53,898,336)	67,003,714	81,988,576	(7,202,650)	98,008,936	82,426,561	(33,566,282)	58,310,130	(81,762,834)
Total Equity	42,477,910	39,210,481	40,251,692	(53,898,336)	67,003,714	81,988,576	(7,202,650)	98,008,936	82,426,561	(33,566,282)	58,310,130	(81,762,834)
Long term debt	(918,909)	2,256,516	(19,310,953)	995,361,358	(4,063,133)	(22,734,253)	(3,551,977)	19,575,715	(25,592,272)	(1,727,655)	(422,085)	(249,004,132)
Redeemable preferred stock at redemption value	(1,200,544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(544)	(389)
Total Long-term debt	(2,119,453)	2,255,972	(19,311,498)	995,360,813	(4,063,677)	(22,734,797)	(3,552,521)	19,575,171	(25,592,816)	(1,728,199)	(422,629)	(249,004,521)
Total Capitalization	40,358,457	41,466,453	20,940,194	941,462,478	62,940,037	59,253,779	(10,755,171)	117,584,107	56,833,745	(35,294,481)	57,887,501	(330,767,355)
Short Term Debt	82,433,744	127,175,856	644,465,228	(910,708,426)	148,135,026	41,767,693	(4,168,033)	135,793,375	(7,072,770)	46,069,740	131,413,698	59,731,256
Current Portion of Long-term Debt	19,988,878	1,066,520	(12,283)	9,984	(1,989,592)	21,894,451	(287,065)	(3,345,953)	1,145,649	(529,794)	12,180,354	250,543,918
Current portion of redeemable stock at redemption value	0	0	0	0	0	0	0	0	0	0	(450,000)	0
Accounts Payable	(35,707,807)	(24,446,603)	9,656,346	71,826,116	(81,678,463)	27,130,057	24,713,131	(27,281,853)	(4,736,348)	21,069,746	(13,311,413)	18,881,678
Taxes Accrued	(17,969,603)	1,990,921	33,484,493	(58,246,382)	12,542,702	39,912,758	(48,981,128)	10,954,713	43,980,846	(44,157,897)	13,791,629	16,103,683
Interest Accrued	28,347,947	27,074,564	(48,839,126)	5,312,823	19,849,994	(25,584,172)	31,148,407	29,279,033	(49,656,914)	4,641,668	4,946,462	(22,825,861)
Other current liabilities	(184,916,690)	317,482	177,161,275	(141,662,662)	9,521,529	131,112,398	(116,747,961)	(16,934,520)	155,695,502	(153,523,967)	1,402,724	189,201,173
Accrued Liabilities	(10,152,447)	(30,953,777)	(78,836,748)	108,489,442	35,949,817	(108,493,434)	109,092,712	(12,089,553)	(103,178,790)	126,022,911	29,490,946	(69,434,953)
Total Current Liabilities	(117,975,977)	102,224,963	737,079,185	(924,979,104)	142,331,013	127,739,752	(5,229,937)	116,375,243	36,177,174	(407,593)	179,464,399	442,200,894
Customer Advances for Construction	(351,013)	(1,326,532)	20,425,677	3,916,431	(1,631,600)	(729,579)	1,376,862	575,251	(531,839)	3,809,144	54,422	4,373,209
Deferred Income Taxes	79,263,054	13,759,894	(56,693,092)	84,954,961	20,545,383	(55,010,414)	104,758,379	31,347,276	(55,675,184)	94,605,161	16,004,921	(57,766,637)
Deferred Investment tax credits	39,234	(94,588)	(224,660)	35,484	(94,588)	(220,910)	31,734	(94,588)	(218,199)	26,946	(94,588)	(32,447)
Regulatory liability	323,386,462	(3,615,212)	(330,876,288)	316,461,156	(8,149,364)	(317,178,130)	319,829,978	(1,289,738)	(327,054,140)	320,724,972	(7,282,104)	(320,490,011)
Accrued Pension	678,313	(8,433,046)	1,583,308	1,255,620	(10,401,235)	1,295,355	1,109,716	(6,993,257)	(4,608,828)	6,632,046	(6,987,709)	2,219,504
Accrued postretirement benefit expense	(232,769,270)	(2,648,497)	234,388,894	0	0	(0)	0	0	2,981,927	(2,981,927)	(0)	4,406,630
Operating lease liabilities	(320,379)	(608,051)	(924,857)	(327,090)	(709,036)	(1,834,019)	(319,323)	(705,503)	(279,789)	(259,010)	(629,161)	(614,575)
Other Deferred Credits	(1,406,934)	893,708	(1,317,579)	(2,449,135)	1,195,214	2,613,113	(1,138,924)	4,707,633	(1,759,177)	3,500,526	(90,096)	(1,798,867)
Regulatory & Other Long Term Liabilities	168,519,468	(2,072,324)	(133,638,596)	403,847,427	754,775	(371,064,584)	425,648,422	27,547,075	(387,145,229)	426,057,857	975,684	(369,703,193)
Contributions in aid of construction	9,861,647	(409,626)	(2,642,868)	5,138,305	3,704,169	12,144,813	5,557,120	5,381,802	(2,868,365)	3,210,595	2,974,963	(4,746,144)
Total Capital and Liabilities	100,763,596	141,209,467	621,737,916	425,469,106	209,729,994	(171,926,240)	415,220,434	266,888,227	(297,002,675)	393,566,379	241,302,548	(263,015,798)

2021 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$659,530,609	$89,861,905	($531,946,494)	$789,115,314	$128,823,248	($547,199,823)	$753,527,732	$124,868,151	($430,540,316)	$804,907,596	$154,652,114	($268,137,234)
Construction Work in Progress	86,027,568	13,361,191	(5,476)	34,596,767	20,255,362	(2,527,090)	84,167,268	37,970,316	(66,360,905)	50,955,312	23,734,799	(166,817,784)
Utility Plant Accumulated Depreciation/Amortization	(188,262,440)	(42,932,345)	114,743,990	(214,466,142)	(39,145,741)	120,622,104	(186,495,643)	(50,695,984)	106,907,319	(168,439,050)	(11,007,255)	101,586,189
Total Utility Plant Adjustments	1,155	728	(219,775)	15,966,961	10,931	6,800,786	(58,476)	(58,476)	(85,426)	(71,709)	12,338,105	1,501,429
Utility property net of accumulatd depreciation	557,296,891	60,291,479	(417,427,755)	625,212,900	109,943,801	(422,304,023)	651,140,881	112,084,007	(390,079,327)	687,352,149	179,717,763	(331,867,399)
Non-utility Property	5,062,424	1,259,677	(3,004,014)	1,079,442	911,230	(13,191,500)	1,384,816	2,180,519	1,165,795	1,794,484	1,027,829	(80,218,793)
Non-utility Property- Accumulated Depreciation/Amortization	(3,051,184)	(3,900,353)	(1,855,950)	(2,598,854)	(2,397,430)	11,987,819	(2,649,778)	(2,502,638)	(1,278,095)	(2,536,061)	(2,555,456)	45,551,657
Nonutility property net of accumulatd depreciation	2,011,240	(2,640,676)	(4,859,963)	(1,519,412)	(1,486,200)	(1,203,681)	(1,264,962)	(322,119)	(112,299)	(741,577)	(1,527,627)	(34,667,137)
Total Property Plant and Equipment	559,308,131	57,650,803	(422,287,718)	623,693,488	108,457,600	(423,507,704)	649,875,919	111,761,888	(390,191,627)	686,610,572	178,190,136	(366,534,536)
Cash and Cash Equivalents	(51,287,013)	21,320,144	(448,187,150)	4,652,520	110,815,586	(114,120,073)	2,877,980	8,459,621	(11,439,322)	(647,125)	7,902,308	39,175,686
Restricted funds-current	933,817	99,803,811	(99,468,527)	3,041,754	109,823,106	(108,837,820)	(1,085,935)	106,710,094	(109,427,851)	1,800,782	106,370,201	(118,024,408)
Utility Customer Accounts Receivable	2,976,421	(4,039,639)	(28,979,056)	12,940,844	17,083,826	8,727,867	34,109,559	(25,267,932)	26,309,490	(7,719,359)	(36,689,713)	645,874
Receivable from affiliated companies	0	(1,154)	1,204	1,679	490	1,256	(3,388)	27,450	(27,280)	(1,315)	(111)	(0)
Other receivables	(8,528,800)	5,345,676	(5,724,713)	2,077,928	(7,149,074)	5,721,580	4,185,854	(3,952,529)	6,727,940	(2,887,856)	5,928,490	(36,981,129)
Taxes receivable including federal income	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for uncollectible accounts	(8,924,853)	(3,032,369)	4,408,315	(2,813,192)	(2,791,336)	2,987,095	(7,389,685)	(2,158,946)	3,809,388	(6,817,306)	(1,387,310)	9,112,972
Accounts receivable net	(14,477,232)	(1,727,485)	(30,294,250)	12,207,258	7,143,906	17,437,798	30,902,340	(31,351,957)	36,819,539	(17,425,836)	(32,148,645)	(27,222,284)
Unbilled Revenues	258,970	(14,984)	12,562,474	(7,582,817)	25,907,705	16,639,540	1,345,244	8,256,826	(14,544,139)	6,669,453	5,844,020	(13,574,062)
Materials and supplies	2,746,528	2,005,895	(643,561)	2,082,569	(1,685,922)	(237,234)	3,510,586	(86,734)	(1,836,161)	4,565,471	916,802	(1,537,350)
Other Current Assets	(633,753,734)	2,415,552	697,748,957	(676,587,538)	(7,584,639)	711,030,277	(706,991,166)	(10,149,100)	708,205,076	(692,397,851)	1,207,185	691,736,657
Total Current Assets	(695,578,665)	123,802,933	131,717,944	(662,186,255)	244,419,741	521,912,488	(669,440,950)	81,838,751	607,777,141	(697,435,105)	90,091,871	570,554,239
Regulatory assets	336,574,496	1,764,320	(338,815,076)	337,362,234	4,823,264	(324,247,339)	342,735,319	(478,164)	(358,833,028)	366,242,143	(133,239)	(443,219,019)
Operating lease right-of-use assets	(356,669)	(760,257)	3,560,056	373,621	(806,001)	(3,715,362)	2,376,608	(762,421)	(390,436)	395,157	(734,562)	(2,349,604)
Other investments	38,684	(4,763)	(37,014)	54,387	(5,070)	52,728	(4,138)	286,564	43,675	273,423	30,435	51,418
Restricted Funds - Long-term	0	0	0	0	0	0	566	471	0	0	467	0
Goodwill	38,303,655	(351,619)	(30,781,782)	30,894,893	0	(31,607,150)	27,044,866	0	(27,044,866)	27,044,866	0	(398,287,698)
Intangible assets	(804,692)	(804,692)	(804,690)	(804,695)	(804,689)	(804,692)	(804,692)	(804,692)	(804,692)	(804,692)	(804,692)	(45,831,181)
Other Long Term Assets	(239,504,076)	(2,128,768)	239,330,638	10,071,041	12,214,354	(19,050,071)	10,816,242	312,061	(4,517,240)	(10,503,912)	(293,844,464)	1,083,246,941
Total Regulatory & Other L/T Assets	134,251,397	(2,285,779)	(127,547,869)	377,951,481	15,421,858	(379,371,887)	382,164,771	(1,446,180)	(391,546,588)	382,646,986	(295,486,057)	193,610,857
Total Assets	(2,019,137)	179,167,957	(418,117,643)	339,458,714	368,299,199	(280,967,103)	362,599,741	192,154,459	(173,961,073)	371,822,453	(27,204,049)	397,630,559
Noncontrolling Interest	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock	2,050	282	280	14	24	228	22	175	217	23	610	212
Paid in Capital	155,586	439,194	8,682,705	163,531	659,971	7,342,009	137,559	1,042,310	6,210,257	327,989	2,859,188	6,013,955
Retained Earnings	46,507,207	40,504,123	45,954,949	(59,938,990)	73,526,711	83,191,541	(12,909,696)	100,062,682	81,354,005	(34,371,663)	53,312,240	405,634,014
Accumulated other comprehensive income	510,568	365,052	290,667	513,691	691,153	358,909	571,622	360,701	361,382	364,104	359,050	(610,201)
Treasury stock	(12,938,753)	(1,775,617)	0	0	0	0	(33,448)	0	0	(24,388)	(1,546,015)	0
Total Stockholders' equity	34,236,658	39,533,033	54,928,601	(59,261,754)	74,877,858	90,892,688	(12,233,942)	101,465,869	87,925,861	(33,703,933)	54,985,073	411,037,980
Total Equity	34,236,658	39,533,033	54,928,601	(59,261,754)	74,877,858	90,892,688	(12,233,942)	101,465,869	87,925,861	(33,703,933)	54,985,073	411,037,980
Long term debt	20,398,016	(1,875,662)	(21,757,700)	(443,332)	1,096,399,635	(78,072,634)	797,736	(4,897,580)	9,414,760	(10,106,336)	(282,804)	2,574,926
Redeemable preferred stock at redemption value	(1,200,294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)	(294)
Total Long-term debt	19,197,723	(1,875,956)	(21,757,994)	(443,626)	1,096,399,341	(78,072,928)	797,442	(4,897,873)	9,414,466	(10,106,630)	(283,098)	2,574,632
Total Capitalization	53,434,381	37,657,077	33,170,607	(59,705,379)	1,171,277,199	12,819,760	(11,436,499)	96,567,995	97,340,327	(43,810,563)	54,701,975	413,612,612
Short Term Debt	115,510,409	139,730,483	(421,299,408)	55,220,275	(807,724,935)	243,013,920	6,002,833	56,986,474	15,507,014	(4,494,296)	168,973,382	(264,984,590)
Current Portion of Long-term Debt	(20,090,228)	52,826	1,954,061	(1,067,999)	(5,238)	(260,725,185)	(1,168,724)	(327,542)	1,102,210	9,087,071	(29,366)	(21,549)
Current portion of redeemable stock at redemption value	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	(39,596,284)	(26,134,047)	11,049,545	40,565,771	(18,776,652)	(9,712,250)	39,159,771	(30,941,105)	20,894,504	29,802,270	(18,996,840)	49,026,781
Taxes Accrued	(21,432,130)	8,943,985	38,229,069	(59,440,196)	12,062,771	37,215,304	(46,574,813)	13,941,098	40,285,286	(43,276,021)	13,083,950	133,342,392
Interest Accrued	29,258,782	29,344,104	(48,476,427)	4,319,356	8,258,422	(21,318,464)	31,491,558	30,191,222	(47,572,941)	5,200,155	10,137,157	(30,953,149)
Other current liabilities	(243,310,031)	(213,748)	142,576,856	(89,695,661)	(9,381,168)	95,938,543	(101,250,699)	(6,342,890)	98,818,291	(87,303,102)	6,832,762	139,595,301
Accrued Liabilities	9,748,070	(4,759,783)	(130,747,313)	126,130,318	6,640,879	(92,746,432)	112,415,796	12,759,160	(111,224,752)	160,854,362	27,441,270	(6,778,540)
Total Current Liabilities	(169,911,413)	146,963,819	(406,713,617)	76,031,862	(808,925,920)	(8,334,564)	40,075,721	76,266,416	17,809,613	69,870,440	207,442,314	19,226,646
Customer Advances for Construction	1,086,773	(3,395,671)	(582,663)	836,484	3,974,456	2,543,266	3,931,225	5,789,042	(126,334)	1,650,641	1,303,044	(2,576,946)
Deferred Income Taxes	81,492,219	11,031,774	18,361,832	18,761,044	22,057,417	(8,446,521)	37,018,570	28,823,151	(35,570,612)	33,801,086	20,437,826	81,227,973
Deferred Investment tax credits	24,392	(94,430)	(208,072)	21,119	(93,953)	(205,275)	17,369	(93,953)	(201,525)	13,619	(93,953)	(105,076)
Regulatory liability	287,036,417	(5,246,048)	(316,280,967)	274,156,576	(11,971,651)	(299,065,101)	274,021,042	(12,766,768)	(300,364,113)	294,222,452	(7,025,029)	(347,497,570)
Accrued Pension	5,196,772	(9,385,071)	(15,654,955)	14,290,132	(9,385,784)	(15,524,900)	13,396,547	(9,997,877)	(14,552,490)	12,935,928	(9,989,134)	(63,826,663)
Accrued postretirement benefit expense	(267,479,167)	(2,961,332)	269,641,089	(3,607,220)	(0)	3,932,189	(3,932,189)	(0)	4,304,811	(4,304,811)	(296,282,446)	297,407,775
Operating lease liabilities	(281,736)	(638,439)	3,537,274	400,227	(691,949)	(4,263,969)	2,226,940	(657,783)	(202,994)	415,914	(609,363)	(1,170,102)
Other Deferred Credits	3,146,053	145,312	(3,442,798)	718,436	834,650	36,603,393	917,004	455,749	56,529,729	(112,189)	672,741	3,227,699
Regulatory & Other Long Term Liabilities	110,221,724	(10,543,905)	(44,629,260)	305,576,798	4,723,185	(284,426,918)	327,596,508	11,551,561	(290,183,528)	338,622,639	(291,586,314)	(33,312,911)
Contributions in aid of construction	4,236,170	5,090,966	54,628	17,555,433	1,224,735	(1,025,382)	6,364,011	7,768,487	1,072,515	7,139,937	2,237,975	(1,895,788)
Total Capital and Liabilities	(2,019,137)	179,167,957	(418,117,643)	339,458,714	368,299,199	(280,967,104)	362,599,740	192,154,459	(173,961,073)	371,822,453	(27,204,049)	397,630,559

2022 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$784,632,694	$53,319,046	($591,438,595)	$149,257,389	$401,356,370	$187,821,834	$102,414,891	$257,919,376	$56,539,611	$213,656,311	$225,750,782	$435,789,100
Construction Work in Progress	19,671,268	50,213,013	50,541,275	(5,571,507)	18,718,714	(1,755,775)	75,620,654	(33,445,714)	93,860,925	(2,432,811)	11,776,682	(209,576,726)
Utility Plant Accumulated Depreciation/Amortization	(168,460,592)	1,853,880	116,948,078	5,015,055	(30,595,939)	(16,032,413)	(35,076,545)	(33,170,353)	47,748,053	(27,967,337)	(40,003,489)	(16,226,134)
Total Utility Plant Adjustments	(69,972)	(69,972)	(69,972)	(296,682)	(464,116)	(70,116)	(70,116)	(120,116)	(70,116)	(2,370,707)	(71,231)	(133,205)
Utility property net of accumulatd depreciation	635,773,398	105,315,967	(424,019,214)	148,404,255	389,015,029	169,963,530	142,888,884	191,183,193	198,078,473	180,885,456	197,452,743	209,853,035
Non-utility Property	471,113	236,540	407,522	1,602,927	927,775	(1,413,824)	2,444,665	465,243	(24,445,322)	988,689	1,447,828	(435,549)
Non-utility Property- Accumulated Depreciation/Amortization	(1,587,772)	(1,540,578)	(1,324,506)	(2,654,340)	(2,001,500)	600,272	(1,406,881)	(1,654,020)	26,447,013	(1,444,009)	(1,448,476)	594,896
Nonutility property net of accumulatd depreciation	(1,116,659)	(1,304,039)	(916,984)	(1,051,413)	(1,073,725)	(813,553)	1,037,784	(1,188,777)	2,001,691	(455,321)	(648)	159,348
Total Property Plant and Equipment	634,656,739	104,011,928	(424,936,198)	147,352,842	387,941,304	169,149,978	143,926,668	189,994,416	200,080,164	180,430,136	197,452,095	210,012,383
Cash and Cash Equivalents	(107,931,861)	96,322,199	(29,560,097)	4,031,199	42,488,865	(50,374,086)	112,454,875	(44,580,343)	(62,471,857)	(12,133,827)	88,145,474	(67,302,795)
Restricted funds-current	(37,144)	109,528,480	(109,460,933)	(81,167)	119,076,114	(113,715,554)	(31,682)	119,110,860	(117,677,387)	(46,841)	119,148,587	(114,249,326)
Utility Customer Accounts Receivable	16,743,049	(4,566,529)	(27,268,100)	10,919,282	(16,665,912)	41,644,212	38,332,295	(50,847,727)	46,177,366	(42,733,044)	(31,506,682)	20,252,646
Receivable from affiliated companies	1,216	5,121	464,053	753	(522)	1,410,604	(1,392,999)	(15,932)	(472,295)	1,479	4,178	(5,642)
Other receivables	12,263,023	691,334	(5,792,257)	(15,239,126)	71,590,411	18,374,264	(79,984,115)	781,117	18,307,397	19,258,676	(1,512,237)	8,996,699
Taxes receivable including federal income	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for uncollectible accounts	(8,675,439)	4,635,646	6,815,193	1,342,896	2,351,846	1,694,769	184,918	1,955,534	984,234	680,666	1,732,497	818,872
Accounts receivable net	20,331,849	765,572	(25,781,110)	(2,976,196)	57,275,823	63,123,849	(42,859,901)	(48,127,008)	64,996,702	(22,792,223)	(31,282,245)	30,062,575
Unbilled Revenues	(3,392,556)	(791,800)	10,255,153	(2,406,759)	(40,484,169)	72,408,607	6,357,202	8,093,326	(25,105,137)	(26,721,418)	93,389	28,247,982
Materials and supplies	6,587,021	6,245,689	652,034	5,786,596	4,736,845	4,145,596	4,141,496	2,634,135	1,110,843	1,437,619	1,240,779	1,605,844
Other Current Assets	(687,824,900)	10,705,739	3,105,162	(7,527,306)	(23,738,635)	33,683,026	(13,779,198)	(1,302,042)	35,031,969	(40,685,708)	(4,498,535)	282,772,102
Total Current Assets	(772,267,590)	222,775,879	(150,789,792)	(3,173,632)	159,354,843	9,271,438	66,282,793	35,828,928	(104,114,868)	(100,942,397)	172,847,449	161,136,382
Regulatory assets	344,998,242	(3,181,358)	(344,513,897)	262,738,172	7,120,468	(265,714,467)	278,959,907	8,822,492	(265,793,665)	265,027,489	461,219	(350,147,911)
Operating lease right-of-use assets	673,867	(650,811)	(1,260,842)	(656,384)	(659,121)	1,685,798	(696,320)	(649,830)	422,893	(602,372)	(637,265)	(6,642,376)
Other investments	290	83,391	(243)	47,921	49,977	37,309	1,567	7,752	42,723	61,592	18,924	106,316
Restricted Funds - Long-term	0	5	0	(15,000)	467	0	0	19	0	0	544	0
Goodwill	27,044,866	0	(27,044,866)	0	3,500,000	0	0	0	0	0	0	(107,057)
Intangible assets	(371,656)	100,889	(247,672)	(2,172)	448,937	121,717	0	0	(0)	24,382	(74,425)	0
Other Long Term Assets	(272,277,579)	(4,418,883)	287,355,594	425,624	(345,556)	1,002,436	(1,521,783)	2,063,515	(2,364,186)	(12,061,132)	2,823,460	(57,568,819)
Total Regulatory & Other L/T Assets	100,068,030	(8,066,768)	(85,711,926)	262,538,161	10,115,172	(262,867,208)	276,743,370	10,243,947	(267,692,235)	252,449,960	2,592,458	(414,359,847)
Total Assets	(37,542,821)	318,721,039	(661,437,915)	406,717,371	557,411,319	(84,445,792)	486,952,830	236,067,292	(171,726,939)	331,937,698	372,892,002	(43,211,082)
Noncontrolling Interest	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock	42	1,854	253	7	79	237	20	123	279	7	69	232
Paid in Capital	154,646	470,281	13,958,216	101,811	581,700	7,736,676	160,065	790,927	8,165,960	71,780	940,682	9,728,047
Retained Earnings	49,107,365	44,264,106	64,672,034	(56,781,068)	71,161,253	84,036,491	(6,677,256)	104,580,474	79,715,352	(44,819,528)	50,710,386	(97,834,889)
Accumulated other comprehensive income	346,474	127,790	427,189	803,680	2,593,786	332,336	313,996	317,132	319,679	313,070	(190,688)	16,089,088
Treasury stock	(173,185)	(11,575,510)	0	0	0	0	(37,590)	0	0	0	0	0
Total Stockholders' equity	49,435,342	33,288,521	79,057,692	(55,875,570)	74,336,818	92,105,740	(6,240,766)	105,688,655	88,201,270	(44,434,670)	51,460,449	(72,017,522)
Total Equity	49,435,342	33,288,521	79,057,692	(55,875,570)	74,336,818	92,105,740	(6,240,766)	105,688,655	88,201,270	(44,434,670)	51,460,449	(72,017,522)
Long term debt	21,759,383	(2,223,394)	(12,788,789)	(322,664)	782,932,433	(107,418,264)	(90,348)	4,301,629	(86,469,932)	264,636,267	671,090	(279,907,820)
Redeemable preferred stock at redemption value	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)	(134)
Total Long-term debt	21,759,249	(2,223,528)	(12,788,923)	(322,798)	782,932,299	(107,418,398)	(90,482)	4,301,495	(86,470,066)	264,636,133	670,956	(279,907,954)
Total Capitalization	71,194,591	31,064,994	66,268,769	(56,198,368)	857,269,117	(15,312,658)	(6,331,248)	109,990,151	1,731,204	220,201,464	52,131,405	(351,925,476)
Short Term Debt	(525,743,955)	249,198,285	13,544,441	257,962,629	(268,991,392)	109,894,893	78,898,583	96,882,361	37,922,056	51,928,116	325,591,250	164,265,674
Current Portion of Long-term Debt	(63,807)	176,417	479,409	(50,101)	14,235,832	106,871,831	374,853	963,570	85,966,540	(265,014,730)	1,373	281,327,627
Current portion of redeemable stock at redemption value	(1,200,000)	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	564,503,413	(28,325,008)	(596,561,084)	25,384,619	(3,483,907)	(632,969)	36,108,907	(30,977,212)	19,165,252	25,704,432	(40,238,708)	48,797,643
Taxes Accrued	(5,786,141)	8,104,240	106,641,110	(186,218,784)	(68,009,072)	(4,446,248)	(11,415,795)	15,853,802	37,518,809	(55,500,228)	14,653,559	21,548,689
Interest Accrued	31,467,409	30,241,642	(47,564,443)	5,221,578	12,700,675	(26,574,236)	34,750,877	33,036,176	(44,547,795)	8,271,498	13,180,116	(46,901,362)
Other current liabilities	(159,440,700)	(3,199,374)	34,520,273	(37,853,462)	8,285,386	79,396,582	(19,318,048)	(7,814,306)	21,633,693	(28,033,519)	(1,353,493)	67,503,784
Accrued Liabilities	(40,048,864)	32,437,138	(155,608,345)	148,174,961	9,972,730	(102,608,180)	111,087,074	8,656,760	(103,446,672)	123,993,602	4,678,762	(32,723,238)
Total Current Liabilities	(136,312,646)	288,633,341	(644,548,638)	212,621,441	(295,289,750)	161,901,674	230,486,451	116,601,150	54,211,883	(138,650,830)	316,512,858	503,818,817
Customer Advances for Construction	3,401,141	7,543,254	4,679,418	(11,564,692)	4,498,730	1,525,546	1,893,443	1,747,417	8,214,304	(799,993)	6,136,121	4,280,487
Deferred Income Taxes	21,921,136	17,493,112	(79,068,576)	21,884,214	14,735,411	12,456,041	35,676,917	29,437,815	(122,578,713)	20,680,701	13,362,780	31,335,209
Deferred Investment tax credits	11,119	(95,203)	1,998	(72,886)	(96,472)	(120,478)	(154,910)	(130,991)	(104,443)	(93,003)	(61,897)	394,716
Regulatory liability	282,006,854	(7,179,478)	(297,879,399)	220,798,729	(11,197,346)	(253,361,936)	218,669,868	(15,958,397)	(121,283,766)	229,073,229	(9,364,477)	(243,604,057)
Accrued Pension	14,031,563	(10,379,018)	(13,494,954)	(1,242,253)	(10,573,750)	(1,304,079)	(1,274,477)	(10,380,681)	(1,307,754)	(1,282,533)	(10,393,430)	(2,703,535)
Accrued postretirement benefit expense	(302,672,268)	(3,050,953)	304,597,892	0	0	0	0	0	0	0	0	787,736
Operating lease liabilities	593,273	(516,168)	(1,128,876)	(507,859)	(486,226)	1,409,486	(528,453)	(532,154)	334,793	(489,747)	(508,944)	(7,079,357)
Other Deferred Credits	(1,203,477)	(2,318,353)	(175,237)	304,202	(1,744,552)	3,225,818	(1,103,648)	1,373,488	8,693,225	(1,386,849)	1,031,565	14,798,333
Regulatory & Other Long Term Liabilities	18,089,342	1,497,194	(82,467,733)	229,599,453	(4,864,204)	(236,169,601)	253,178,740	5,556,497	(228,032,353)	245,701,805	201,717	(201,790,468)
Contributions in aid of construction	9,485,892	(2,474,489)	(690,313)	20,694,845	296,155	5,134,794	9,618,888	3,919,494	362,326	4,685,260	4,046,021	6,686,045
Total Capital and Liabilities	(37,542,821)	318,721,039	(661,437,915)	406,717,371	557,411,319	(84,445,792)	486,952,830	236,067,292	(171,726,939)	331,937,698	372,892,002	(43,211,082)

2023 Monthly Balance Sheet

Account	January	February	March	April	May	June	July	August	September	October	November	December
Utility Plant in Service	$110,651,241	$157,054,287	$105,688,347	$122,314,775	$151,696,381	$141,498,617	$174,677,931	$254,997,338	$134,904,473	$210,235,437	$176,148,127	$614,372,949
Construction Work in Progress	29,550,398	(1,105,790)	73,366,465	65,385,864	57,727,926	50,298,500	12,658,478	(53,624,807)	47,244,688	60,120,956	76,229,550	(351,206,570)
Utility Plant Accumulated Depreciation/Amortization	(28,508,378)	(22,710,783)	(17,240,398)	(35,865,470)	(38,883,989)	31,397,656	(34,308,714)	(27,707,307)	(19,158,799)	(37,520,113)	(23,035,599)	20,281,828
Total Utility Plant Adjustments	(70,116)	(176,079)	(75,696)	2,006,964	(282,811)	1,182,337	(392,048)	75,175	(70,878)	(70,878)	(70,878)	(70,878)
Utility property net of accumulatd depreciation	111,623,145	133,061,635	161,738,718	153,842,133	170,257,507	224,377,110	152,635,647	173,740,399	162,919,484	232,765,402	229,271,200	283,377,329
Non-utility Property	710,193	2,762,139	(540,082)	804,993	4,881,770	3,391,341	6,866,743	3,774,928	1,159,888	2,889,751	2,550,400	969,246
Non-utility Property- Accumulated Depreciation/Amortization	(1,157,009)	(768,448)	984,933	(896,704)	(1,269,593)	390,530	(1,257,142)	(1,104,698)	1,216,532	(1,290,735)	(761,810)	472,897
Nonutility property net of accumulatd depreciation	(446,816)	1,993,691	444,850	(91,711)	3,612,177	3,781,871	5,609,601	2,670,230	2,376,420	1,599,016	1,788,590	1,442,142
Total Property Plant and Equipment	111,176,329	135,055,325	162,183,568	153,750,422	173,869,684	228,158,981	158,245,249	176,410,629	165,295,904	234,364,418	231,059,789	284,819,471
Cash and Cash Equivalents	(30,200,496)	59,184,414	98,495,775	(51,330,009)	246,119,115	386,185,511	7,690,057	(128,675,807)	(45,032,053)	(567,747)	(229,166,843)	(68,141,353)
Restricted funds-current	21,205	119,234,638	(122,210,291)	(4,934)	137,728,927	(136,402,197)	43,295	137,840,862	(135,639,690)	118,408	137,874,291	(136,948,492)
Utility Customer Accounts Receivable	1,100,573	(6,865,721)	(9,821,680)	19,254,825	(18,924,594)	57,392,709	7,393,872	(32,199,584)	70,634,289	(55,634,705)	(8,481,090)	11,798,113
Receivable from affiliated companies	(0)	(0)	0	(0)	0	1,560	(1,560)	0	7,622	(7,576)	858	0
Other receivables	(25,594,687)	3,489,450	15,824,960	(38,243,961)	(6,308,235)	19,094,547	(6,175,844)	(4,225,270)	(4,517,767)	12,257,411	29,309,961	(34,751,046)
Taxes receivable including federal income	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for uncollectible accounts	2,862,592	1,421,718	1,557,474	(64,962)	1,291,562	1,072,103	(986,222)	132,189	369,302	665,404	1,462,769	(311,948)
Accounts receivable net	(21,631,521)	(1,954,553)	7,560,754	(19,054,097)	(23,941,266)	77,560,919	230,246	(36,292,665)	66,493,446	(42,719,466)	22,292,498	(23,264,881)
Unbilled Revenues	(2,336,963)	8,035,346	8,190,948	10,886,760	29,041,721	1,966,673	(2,277,352)	4,029,346	(14,747,951)	(190,900)	161,839	(15,326,985)
Materials and supplies	2,140,589	336,995	2,986,397	1,839,082	1,126,523	3,277,173	(168,446)	778,090	1,582,022	889,625	(1,221,427)	1,127,719
Other Current Assets	(111,000,615)	12,615	70,983,097	(124,958,521)	3,429,124	107,958,479	(105,132,381)	20,484,864	44,147,194	(14,452,495)	(4,791,141)	(40,680,871)
Total Current Assets	(163,007,801)	184,849,455	66,006,680	(182,621,718)	393,504,143	440,546,558	(99,614,580)	(1,835,309)	(83,197,032)	(56,922,575)	(74,850,785)	(283,234,864)
Regulatory assets	121,147,413	4,004,529	(111,208,751)	110,475,606	7,293,141	(102,153,790)	105,217,223	(8,023,247)	(77,882,168)	(19,105,808)	963,278	85,433,059
Operating lease right-of-use assets	(278,579)	(614,070)	1,217,943	392,318	(628,829)	289,933	(658,131)	(658,698)	4,386,608	(644,957)	(625,623)	1,258,051
Other investments	2,027	43,489	40,652	90,514	44,617	(1,368,895)	33,149	14,866	(2,735,830)	0	0	0
Restricted Funds - Long-term	0	0	0	0	0	0	0	0	0	0	0	0
Goodwill	(0)	0	0	0	0	0	0	0	0	(0)	0	0
Intangible assets	0	(0)	0	0	0	(0)	0	(0)	(1)	(0)	(0)	0
Other Long Term Assets	(348,528,509)	(2,980,678)	339,330,505	(2,990,247)	(4,189,630)	(4,745,588)	(1,651,761)	(5,446,285)	(5,595,715)	(3,399,030)	(5,760,813)	86,960,032
Total Regulatory & Other L/T Assets	(227,657,649)	453,270	229,380,350	107,968,191	2,519,299	(107,978,340)	102,940,480	(14,113,365)	(81,827,105)	(23,149,796)	(5,423,158)	173,651,143
Total Assets	(279,489,120)	320,358,051	457,570,598	79,096,895	569,893,125	560,727,198	161,571,149	160,461,955	271,766	154,292,048	150,785,847	175,235,750
Noncontrolling Interest	0	0	(237,798)	0	0	0	0	0	0	0	0	0
Common Stock	6	1,806	126,765	7	18	227	5	93	266	7	6	240
Paid in Capital	82,835	431,475	1,694,272,228	94,911	489,400	9,458,076	37,446	564,798	11,693,010	66,210	501,277	8,100,288
Retained Earnings	54,163,598	52,226,780	63,033,724	(70,207,132)	93,193,670	119,717,279	(22,862,370)	111,264,338	96,634,176	(53,347,787)	57,707,005	(109,829,264)
Accumulated other comprehensive income	(2,281,097)	6,538,864	(4,588,376)	(1,686,661)	4,881,914	(2,140,642)	165,457	165,457	(385,194)	940,357	(1,803,658)	(2,900,989)
Treasury stock	0	(10,881,139)	0	(6,726)	0	0	(4,140)	0	0	0	0	0
Total Stockholders' equity	51,965,342	48,317,787	1,752,844,342	(71,805,601)	98,565,001	127,034,940	(22,663,602)	111,994,685	107,942,259	(52,341,213)	56,404,629	(104,629,725)
Total Equity	51,965,342	48,317,787	1,752,606,544	(71,805,601)	98,565,001	127,034,940	(22,663,602)	111,994,685	107,942,259	(52,341,213)	56,404,629	(104,629,725)
Long term debt	306,826,549	(1,975,069)	(745,503,827)	726,300,714	(14,482,424)	409,787,097	578,582,047	2,321,572	(489,994,159)	12,652,273	(128,473)	4,867,828
Redeemable preferred stock at redemption value	(407)	139	(451,634)	451,366	(134)	(451,634)	451,366	(134)	(134)	(134)	(134)	(134)
Total Long-term debt	306,826,142	(1,974,930)	(745,955,461)	726,752,080	(14,482,558)	409,335,463	579,033,413	2,321,438	(489,994,293)	12,652,139	(128,607)	4,867,694
Total Capitalization	358,791,484	46,342,857	1,006,651,083	654,946,479	84,082,443	536,370,403	556,369,812	114,316,124	(382,052,033)	(39,689,074)	56,276,022	(99,762,031)
Short Term Debt	113,121,608	244,619,834	(1,533,066,524)	(0)	468,744,090	(468,745,590)	1,500	0	(0)	0	(0)	179,473,511
Current Portion of Long-term Debt	(281,453,716)	0	726,590,154	(726,590,154)	0	578,462,964	(578,462,964)	0	492,074,251	(24,390)	(41,956)	(17,067,551)
Current portion of redeemable stock at redemption value	0	0	451,500	(451,500)	0	451,500	(451,500)	0	0	0	0	0
Accounts Payable	(61,153,402)	(15,959,801)	15,573,480	25,152,250	(365,895)	28,105,246	22,881,161	(40,261,349)	(508,152)	9,137,381	14,850,058	42,166,678
Taxes Accrued	(107,260,831)	17,473,482	115,051,019	(89,485,835)	(11,085,765)	91,452,957	(82,835,762)	26,721,826	73,038,195	11,005,193	20,392,446	(47,184,579)
Interest Accrued	34,549,438	32,901,208	(44,556,437)	8,267,358	13,130,816	(44,038,094)	37,822,373	36,134,411	(41,090,036)	11,728,629	17,103,369	(59,481,597)
Other current liabilities	(65,910,298)	(11,138,076)	44,726,675	(24,499,422)	(11,254,959)	21,813,873	(33,406,205)	14,341,263	22,603,674	10,082,332	9,997,013	21,060,865
Accrued Liabilities	734,046	12,104,121	(157,101,350)	150,961,262	13,720,407	(150,722,972)	146,307,744	5,877,028	(122,339,395)	157,776,558	29,583,805	(1,889,285)
Total Current Liabilities	(367,373,156)	280,000,769	(832,331,484)	(656,646,042)	472,888,694	56,779,884	(488,143,653)	42,813,180	423,778,536	199,705,703	91,884,735	117,078,043
Customer Advances for Construction	1,685,987	(75,561)	3,568,234	2,120,236	7,148,162	2,877,705	2,995,540	517,062	3,299,589	2,782,198	7,362,208	1,795,033
Deferred Income Taxes	11,483,641	11,421,138	22,640,459	16,820,147	22,121,306	27,671,811	32,266,256	28,143,271	23,216,266	22,443,490	11,734,553	50,480,440
Deferred Investment tax credits	0	0	(176,270)	(62,409)	(87,662)	(118,743)	(126,361)	(107,372)	(101,298)	(83,354)	(49,613)	600,456
Regulatory liability	61,198,912	(6,154,044)	(76,903,633)	54,823,930	(12,654,136)	(86,645,309)	56,116,585	(15,863,318)	(86,655,887)	(38,280,823)	(7,691,437)	49,115,389
Accrued Pension	1,261,022	(11,104,099)	(10,553,598)	1,259,557	(8,519,701)	1,195,655	1,220,299	(9,773,978)	1,238,148	1,191,293	(9,793,165)	69,415,059
Accrued postretirement benefit expense	(345,295,816)	(2,084,319)	346,592,399	2,269,397	491,624	491,624	491,624	(2,008,376)	491,624	491,624	491,624	(2,493,722)
Operating lease liabilities	(292,676)	(495,958)	888,773	456,613	(516,486)	209,085	(533,968)	(539,204)	4,299,235	(540,219)	(540,274)	1,002,345
Other Deferred Credits	(3,129,543)	64,404	(5,476,717)	815,971	(5,162)	7,582,396	770,672	684,955	9,362,460	(308,513)	(9,275)	(16,217,570)
Regulatory & Other Long Term Liabilities	(273,088,474)	(8,428,439)	280,579,647	78,503,442	7,977,946	(46,735,777)	93,200,647	1,053,042	(44,849,862)	(12,304,305)	1,504,622	153,697,429
Contributions in aid of construction	2,181,025	2,442,865	2,671,351	2,293,015	4,944,042	14,312,688	144,343	2,279,609	3,395,126	6,579,723	1,120,468	4,222,308
Total Capital and Liabilities	(279,489,120)	320,358,051	457,570,598	79,096,895	569,893,125	560,727,198	161,571,149	160,461,955	271,766	154,292,047	150,785,847	175,235,750

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Heath Brooks

Question:

1-197. Provide TAWC's water sales to residential, commercial, and industrial customers for each month (or most frequently available) from January 1, 2018, to the most currently available.

Response:

Please see TAW_R_CADDR1_197_062524_Attachment for water sales to residential, commercial, and industrial customers for each month from January 2018 to May 2024.

Water Sales in thousand gallons
2018 - May 2024

Year	Month	Residential	Commercial	Industrial
2018	1	305,679	248,088	131,172
2018	2	229,357	214,917	116,635
2018	3	215,735	210,166	107,977
2018	4	232,219	229,317	121,553
2018	5	259,646	238,722	126,858
2018	6	305,305	268,992	129,003
2018	7	308,286	267,477	147,650
2018	8	271,679	249,730	141,099
2018	9	265,074	258,001	158,108
2018	10	305,564	278,837	144,467
2018	11	253,415	251,070	131,308
2018	12	222,933	197,860	103,318
2019	1	276,070	241,355	134,836
2019	2	233,137	255,086	136,441
2019	3	231,181	181,611	121,373
2019	4	241,424	227,880	133,073
2019	5	274,228	242,129	145,756
2019	6	301,116	254,828	152,671
2019	7	310,917	268,891	100,077
2019	8	323,725	294,075	169,601
2019	9	307,490	301,449	168,599
2019	10	333,593	279,118	133,430
2019	11	256,423	241,811	114,822
2019	12	244,872	222,570	101,387
2020	1	261,517	230,280	117,071
2020	2	225,466	210,493	95,618
2020	3	245,226	213,763	128,476
2020	4	259,401	185,308	97,936
2020	5	267,051	187,053	123,882
2020	6	296,104	210,091	109,787
2020	7	340,000	263,095	147,920
2020	8	325,526	266,360	15
2020	9	308,927	249,783	243,121
2020	10	284,088	223,449	132,646
2020	11	265,012	240,054	126,158
2020	12	260,001	215,004	102,907
2021	1	257,712	212,124	126,478
2021	2	236,233	194,882	107,174
2021	3	247,119	209,453	116,405
2021	4	263,625	236,310	129,783
2021	5	268,014	225,901	124,262
2021	6	300,524	256,256	127,910

Water Sales in thousand gallons
2018 - May 2024

Year	Month	Residential	Commercial	Industrial
2021	7	323,679	278,591	141,655
2021	8	312,212	261,080	138,631
2021	9	295,355	263,513	149,376
2021	10	267,048	256,211	140,728
2021	11	246,835	220,643	129,397
2021	12	250,201	216,120	128,440
2022	1	268,229	223,772	137,428
2022	2	228,967	197,768	130,625
2022	3	231,651	214,879	101,264
2022	4	255,904	233,491	182,667
2022	5	276,845	236,465	122,452
2022	6	313,905	251,884	182,384
2022	7	365,844	296,831	283,242
2022	8	284,302	260,501	85,798
2022	9	324,701	290,988	175,501
2022	10	298,579	251,834	151,544
2022	11	263,854	238,170	139,689
2022	12	256,552	213,056	54,748
2023	1	285,160	231,012	231,849
2023	2	247,269	209,006	158,138
2023	3	243,102	228,774	140,161
2023	4	237,807	87,684	180,595
2023	5	270,905	373,561	129,925
2023	6	323,384	272,383	151,945
2023	7	312,476	276,017	167,614
2023	8	321,954	275,302	152,739
2023	9	322,599	262,233	161,238
2023	10	318,074	264,732	147,782
2023	11	278,445	235,238	134,732
2023	12	267,473	230,962	140,285
2024	1	289,274	256,241	142,530
2024	2	256,356	218,627	136,481
2024	3	256,356	218,627	136,481
2024	4	234,650	242,670	156,799
2024	5	259,150	231,364	130,387

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Nicholas Furia

Question:

1-198. Provide a copy of all the major bond rating agency reports that cover American Water Works and TAWC that were issued from January 1, 2018, to the most currently available.

Response:

Please refer to TAW_R_CADDR1_198_062524_CONFIDENTIAL Attachment 1 for S&P and TAW_R_CADDR1_198_062524_CONFIDENTIAL Attachment 2 for Moody's bond rating agency reports for American Water Works Company, Inc from January 2018 to present. There are no bond rating agency reports that cover TAWC.

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Nicholas Furia

Question:

1-199. List all debt and equity raised by American Water Works and TAWC since January 1, 2015, to the most currently available. For bonds, provide the CUSIP number for all securities raised over this time.

Response:

Equity raised by American Water Works Company, Inc. from 2009 to 2023 was provided in MFG Q071, section e. No additional equity has been issued since 2023.

Please refer to TAW_R_CADDR1_199_062524_Attachment for debt issued by American Water Capital Corp (with CUSIP numbers) and debt allocated to TAWC from American Water Capital Corp., as well as equity infusions from American Water Works Company, Inc. to TAWC from January 2015 to present.

Tennessee American Water Company
CAD 01-199

American Water Capital Corp.				
Long-term Debt Issuances				
Term Start	End of Term	Amount	Interest Rate	CUSIP number
8/13/2015	3/1/2025	225,000,000	3.400%	03040WAL9
8/13/2015	9/1/2045	325,000,000	4.300%	03040WAM7
11/17/2016	12/1/2046	300,000,000	4.000%	03040WAP0
11/17/2016	12/1/2026	250,000,000	3.000%	03040WAN5
8/10/2017	9/1/2027	600,000,000	2.950%	03040WAQ8
8/10/2017	9/1/2047	750,000,000	3.750%	03040WAR6
8/9/2018	9/1/2028	625,000,000	3.750%	03040WAS4
8/9/2018	9/1/2048	700,000,000	4.200%	03040WAT2
5/13/2019	6/1/2029	550,000,000	3.450%	03040WAU9
5/13/2019	6/1/2049	550,000,000	4.150%	03040WAV7
11/14/2019	10/1/2029	45,390,000	2.450%	69068WAA1
11/14/2019	10/1/2029	26,000,000	2.450%	69068WAB9
11/14/2019	10/1/2029	28,500,000	2.450%	45203EAE9
4/14/2020	5/1/2030	500,000,000	2.800%	03040WAW5
4/14/2020	5/1/2050	500,000,000	3.450%	03040WAX3
8/18/2020	9/1/2023	26,000,000	0.700%	69068WAC7
8/18/2020	9/1/2023	25,000,000	0.700%	45203EAF6
8/18/2020	9/1/2023	35,000,000	0.600%	13055JAB1
5/14/2021	6/1/2031	550,000,000	2.300%	03040WAY1
5/14/2021	6/1/2051	550,000,000	3.250%	03040WAZ8
5/5/2022	6/1/2032	800,000,000	4.450%	03040WBA2
6/29/2023	6/15/2026	1,035,000,000	3.625%	03040WBB0
9/1/2023	9/1/2028	26,000,000	3.875%	69068WAD5
9/1/2023	9/1/2028	35,000,000	3.700%	13055JAC9
9/1/2023	9/1/2028	25,000,000	3.875%	45203EAG4
2/23/2024	3/1/2034	700,000,000	5.150%	03040WBD6
2/23/2024	3/1/2054	700,000,000	5.450%	03040WBC8

Tennessee American Water Company			
Long-term Debt Issuances			
Term Start	End of Term	Amount	Interest Rate
8/13/2015	9/1/2045	14,000,000	4.300%
11/17/2016	12/1/2046	8,000,000	4.000%
8/9/2018	9/1/2048	5,000,000	4.200%
9/11/2018	9/1/2028	19,280,321	3.750%
5/20/2019	6/1/2049	6,000,000	4.150%
4/14/2020	5/1/2050	4,000,000	3.450%
5/14/2021	6/1/2051	15,000,000	3.250%
5/5/2022	6/1/2032	5,000,000	4.450%
8/15/2023	6/15/2026	15,000,000	3.625%
5/15/2024	3/1/2034	10,000,000	5.150%
5/15/2024	3/1/2054	10,000,000	5.450%

Tennessee American Water Company	
Equity Infusions	
Date	Amount
2/28/2015	2,000,000
12/31/2016	8,000,000
5/30/2017	4,000,000
12/17/2018	3,000,000
10/21/2021	14,000,000
2/25/2022	20,000,000
3/31/2023	11,000,000
3/29/2024	9,000,000

TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
DOCKET NO. 24-00032
FIRST DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION

Responsible Witness: Nicholas Furia

Question:

1-200. Does American Water Works, Inc. provide lines of credit to TAWC? If yes, explain how much the amount of funds available as of the most currently available data and quarterly, or the most frequently available, since December 2022.

Response:

American Water Works, Inc. does not provide lines of credit to TAWC, however American Water Capital Corp. is the lending facility that does provide short-term debt capacity to TAWC. TAWC has a short-term credit limit of $31 million since March 2023. From December 2022 to February 2023, the short-term credit limit was $25 million.

Please refer to TAW_R_CADDR1_200_062524_Attachment for the short-term credit limit, short-term debt balance and the remaining short-term debt capacity from December 2022 through May 2024.

Tennessee American Water Company
CAD 01-200

		Short-term Debt Credit Limit	Short-term Debt Balance	Remaining Short-term Debt Capacity
DECYTD	2022	25,000,000	11,956,299	13,043,701
JANYTD	2023	25,000,000	12,248,274	12,751,726
FEBYTD	2023	25,000,000	16,157,548	8,842,452
MARYTD	2023	31,000,000	8,596,473	22,403,527
APRYTD	2023	31,000,000	8,938,128	22,061,872
MAYYTD	2023	31,000,000	7,821,309	23,178,691
JUNYTD	2023	31,000,000	11,315,320	19,684,680
JULYTD	2023	31,000,000	12,399,640	18,600,360
AUGYTD	2023	31,000,000	(2,686,681)	33,686,681
SEPYTD	2023	31,000,000	1,432,222	29,567,778
OCTYTD	2023	31,000,000	717,401	30,282,599
NOVYTD	2023	31,000,000	1,738,517	29,261,483
DECYTD	2023	31,000,000	8,268,132	22,731,868
JANYTD	2024	31,000,000	6,202,194	24,797,806
FEBYTD	2024	31,000,000	9,252,134	21,747,866
MARYTD	2024	31,000,000	13,803,557	17,196,443
APRYTD	2024	31,000,000	13,195,264	17,804,736
MAYYTD	2024	31,000,000	0	31,000,000

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION
NASHVILLE, TENNESSEE

PETITION OF TENNESSEE-AMERICAN WATER COMPANY TO MODIFY TARIFF, CHANGE AND INCREASE CHARGES, FEES, AND RATES, AND FOR APPROVAL OF A GENERAL RATE INCREASE	))))))	**DOCKET NO. 24-00032**

VERIFICATION

STATE OF Tennessee)

COUNTY OF Hamilton)

I, ROBERT C. LANE, being duly sworn, state that I am authorized to testify on behalf of Tennessee-American Water Company in the above-referenced docket, that if present before the Commission and duly sworn, verifies that the data requests and discovery responses are accurate to the best of my knowledge.

ROBERT C. LANE

Sworn to and subscribed before me
this 24 day of June, 2024.

Kathryn Robinson
Notary Public

My Commission expires: 10/20/2024

Kathryn Robinson
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF HAMILTON

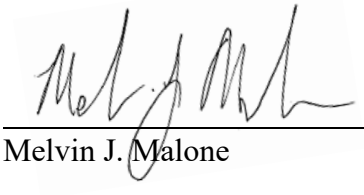
CERTIFICATE OF SERVICE

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

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

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

This the 25th day of June 2024.



Melvin J. Malone