

TENNESSEE PUBLIC UTILITY COMMISSION

Kelly Cashman-Grams
General Counsel
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July 10, 2024

Electronically Filed in TPUC Docket
Room on July 10, 2024 at 12:57 p.m.

Via Email to william.babb@ag.tn.gov

Mr. William Babb
Law Clerk
Office of Tennessee Attorney General and Reporter
Consumer Advocate Division
P.O. Box 20207
Nashville, Tennessee 37202

RE: Response to Request for Records under Tenn. Code Ann. § 65-4-118
Docket No. 24-00032, *In re Petition of Tennessee-American Water
Company to Modify Tariff, Change and Increase Charges, Fees, and
Rates, and for Approval of a General Rate Increase*

Dear Mr. Babb:

I am in receipt of your letter dated July 9, 2024, which requests a copy of Tennessee-American Water Company's (TAWC) 2023 Annual Report. As requested, the annual report is attached. An electronic copy of this letter is being sent to opposing counsel of record and TAWC representatives below. Should you have any questions concerning this information, please do not hesitate to contact me.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:



Kelly Cashman Grams, General Counsel

cc: TPUC Docket No. 24-00032
Melvin Malone, melvin.malone@butlersnow.com
Katherine Barnes, katherine.barnes@butlersnow.com
Bob Lane, bob.lane@amwater.com

STATE OF TENNESSEE

COUNTY OF Hamilton

We the undersigned Grant Evitts
and Sonal Modi
of _____

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

Grant D. Evitts
(Chief Officer)
Sonal C. Modi
(Officer in charge of accounts)

Subscribed and sworn to before me this 1st
day of April, 2024
Tara Watson
Notary Public, Hamilton County, TN
My commission will expire 2-28-28
[Signature]
(Seal)

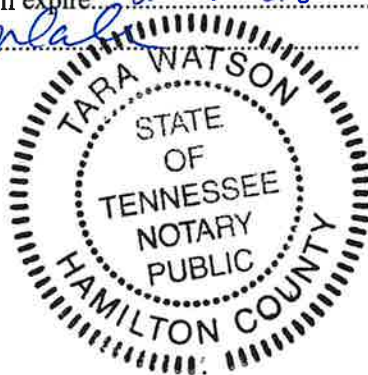


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Report of: Tennessee-American Water
(REPORT THE EXACT NAME OF UTILITY)

Date Utility was Originally Organized: [March 11, 1868](#)

Give the Name, Title, & Office Address of the Officer of the Utility to Whom Correspondence Should be Addressed Concerning this Report

<u>Bob Lane - Sr Manager, Rates & Regulatory</u> <u>109 Wiedl Street, Chattanooga, TN 37403</u>	Telephone: <u>(423) 315-2748</u>
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NAME	TITLE	SALARY
Grant Evitts	President and Director	**
Grady Stout	Director	**
Douglas Wagner	Vice President, Operations and Director	**
Sonal Modi	Vice President, Finance & Treasurer and Director	*
Rob Passmore	Vice President, General Counsel & Secretary	*
Andrew Swope	Assistant Secretary	*
Molly Van Over	Assistant Secretary	*
David Bowler	Assistant Treasurer	*
Nicholas Furia	Assistant Treasurer	*
Melissa Ciullo	Assistant Comptroller	*

*Officers do not receive compensation from the company, but are paid by American Water Works Service Co. These salaries in turn are included in supervision fees and expenses paid under contract with the company for general management services.

**Tennessee-American Executive Salaries and other compensation are confidential and will be provided, upon request, with assured protection of that confidential information from the TPUC.

Report every corporation or individual owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility.

[illegible]

Name of Respondent Tennessee-American Water	This Report is: (1) _X_ An Original (2) ___ A Resubmission	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
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INCOME STATEMENT

Account Name (a)	Ref Page (b)	Water (c)	Sewer (d)	Other (e)	Total (f)
Gross Revenue:					
Residential		30,392,137	-	-	30,392,137
Commercial		21,817,615	-	-	21,817,615
Industrial		5,713,627	-	-	5,713,627
Multi-Family			-	-	-
Other (Public Authority Sales)		4,537,988	-	-	4,537,988
Other (Fire Protection Revenue)		3,653,973	-	-	3,653,973
Other (Sales for Resale)		1,593,722	-	-	1,593,722
Other (Revenue)		(1,532,687)	-	-	(1,532,687)
Total Gross Revenue		66,176,375	-	-	66,176,375
Operation & Maint. Expense	W3/S3	25,387,935	-	-	25,387,935
Depreciation Expense	F-5	11,636,575	-	-	11,636,575
Amortization Expense		-	-	-	-
Provision for Deferred Inc. Taxes		4,081,435			4,081,435
Investment Tax Credits		(4,764)			(4,764)
Taxes Other Than Income	F-7	6,389,275			6,389,275
Income Taxes	F-7	397,239			397,239
Total Operating Expenses		47,887,694	-	-	47,887,694
Net Operating Income		18,288,681	-	-	18,288,681
Other Income:					
Nonutility Income		-	-	-	-
Revenues from M&J		84,239	-	-	84,239
Costs & Expenses from M&J		(78,159)	-	-	(78,159)
Allowance for Funds used during construction		511,169	-	-	511,169
Interest Income		138,257	-	-	138,257
Total Other Income		655,506	-	-	655,506
Other Deductions:					
Misc. Nonutility Expenses		9,107	-	-	9,107
Income Taxes		-	-	-	-
Interest Expense		5,088,938	-	-	5,088,938
Amortization of Debt Discount		128,171	-	-	128,171
Other (Please Specify)		-	-	-	-
Total Other Deductions		5,226,216	-	-	5,226,216
Net Income		13,717,971	-	-	13,717,971

Name of Respondent		This Report is:	Date of Report	Year of Report
Tennessee-American Water		(1) ☒ An Original	(Mo, Da, Yr)	
		(2) ☐ A Resubmission	4/1/2024	Fiscal Year End Date 12/31/23
COMPARATIVE BALANCE SHEET				
Account Name (a)	Ref Page (b)	Current Year (c)	Previous Year (d)	
ASSETS				
Utility Plant in Service (101-105)	F5/W1/S1	477,338,014	444,526,858	
Accum. Depreciation and Amortization (108)	F5/W2/S2	112,150,368	109,715,992	
Utility Plant Acquisition Adjustment (114)		(3,749,579)	(3,749,579)	
Net Utility Plant		361,438,067	331,061,287	
Cash		388,190	374,373	
Customer Accounts Receivable (141)		4,632,323	4,630,868	
Other Accounts Receivable (142)		564,417	672,552	
Accum Prov for Uncollectible (143)		(323,520)	(437,062)	
Accounts Receivable from Assoc. Companies (145)		1,581,630	677,240	
Other Assets		9,660,356	8,547,220	
Total Assets		377,941,463	345,526,478	
LIABILITIES AND CAPITAL				
Common Stock Issued (201)	F-6	13,754,235	13,754,235	
Preferred Stock Issued (204)	F-6	0	-	
Other Paid-In Capital (211)		86,809,406	75,754,015	
Retained Earnings (215)	F-6	52,185,870	46,700,943	
Capital (Proprietary & Partnership-218)	F-6	0	0	
Total Capital		152,749,511	136,209,193	
Long-Term Debt (224)	F-6	122,674,751	107,655,632	
Accounts Payable (231)		5,179,628	6,025,315	
Notes Payable (232)		0	0	
Customer Deposits (235)		0	0	
Accrued Taxes (236)		2,848,337	2,998,317	
Bonds (221-222)		0	-	
Accounts Payable to Assoc Companies (233)		463,905	465,672	
Notes Payable to Assoc Companies (234)		8,268,132	12,529,998	
Interest Accrued (237)		1,031,478	1,007,311	
Miscellaneous Current & Accrued Liabilities (241)		3,688,648	2,482,038	
Deferred Credits & Miscellaneous Reserves		51,496,969	48,360,424	
Advances for Construction		9,584,514	8,508,628	
Contributions In Aid Of Const.-Net (271-2)	F-8	19,955,591	19,283,950	
Total Liabilities		225,191,953	209,317,285	
Total Liabilities & Capital		377,941,463	345,526,478	

Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
NET UTILITY PLANT				
Plant Accounts (101-107) Inclusive (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Utility Plant in Service (101)	468,403,178	0	3,733,592	472,136,770
Construction Work in Progress (105)	5,201,244	0	0	5,201,244
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Other (Please Specify)	0	0	0	0
Total Utility Plant	473,604,422	0	3,733,592	477,338,014
ACCUMULATED DEPRECIATION AND AMORTIZATION OF UTILITY PLANT				
Account 108 (a)	Water (c)	Sewer (d)	Other (e)	Total (f)
Balance First of Year	109,715,992	0	0	109,715,992
Credits During Year:				
Accruals charged to Depreciation Account	12,525,941	0	0	12,525,941
Salvage	0	0	0	0
Amortization of CIAC	(339,018)	0	0	(339,018)
Acc Depr-Regulatory Asset	1,116	0	0	1,116
Other Credits (Please Specify):	(551,463)	0	0	(551,463)
Other Credits (Please Specify):	0	0	0	0
Total Credits	11,636,575	0	0	11,636,575
Debits During Year:				
Book/Historical Cost of Plant Retired	10,092,681	0	0	10,092,681
Cost of Removal	0	0	0	0
Amortization of CIAC	(339,018)	0	0	(339,018)
Accum Amortization-UPIS	0	0	0	0
Other Debits (Please Specify):	(551,463)	0	0	(551,463)
Other Debits (Please Specify):	0	0	0	0
Total Debits	9,202,200	0	0	9,202,200
Balance End of Year	112,150,368	0	0	112,150,368

Name of Respondent Tennessee-American Water		This Report is: (1) <u>X</u> An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
CAPITAL STOCK (201 - 204)				
(a)		Common Stock (b)	Preferred Stock (c)	
Par or stated value per share		1	-	
Shares Authorized		20,000,000	-	
Shares issued and outstanding		13,754,235	-	
Total par value of stock issued		13,754,235	-	
Dividends declared per share for year		0	0	
RETAINED EARNINGS (215)				
(a)		Appropriated (b)	Unappropriated (c)	
Balance first of year		-	46,700,943	
Changes during year NET INCOME/(NET LOSS)		-	13,717,971	
Changes during year Declared-Common Stock (438)		-	(8,233,045)	
Changes during year Cumulative effect of change in accounting principal		-		
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	52,185,870	
PROPRIETARY CAPITAL (218)				
NONE (a)		Proprietor (b)	Partner (c)	
Balance first of year		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Changes during year (Please Specify)		-	-	
Balance end of year		0	0	
LONG-TERM DEBT (224)				
obligation including Issue & Maturity Dates (a)		Interest Rate (b)	Year End Balance (c)	
General Mortgage Bond - Maturity Date 9/1/2026		7.84%	5,700,000.00	
Notes payable to affiliate - Maturity Date 10/15/2037		5.90%	2,500,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042		4.30%	2,000,000.00	
Notes payable to affiliate - Maturity Date 3/1/2024		3.85%	11,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2042		4.30%	10,500,000.00	
Notes payable to affiliate - Maturity Date 9/1/2045		4.30%	14,000,000.00	
Notes payable to affiliate - Maturity Date 12/1/2046		4.00%	8,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2048		4.20%	5,000,000.00	
Notes payable to affiliate - Maturity Date 9/1/2028		3.75%	19,280,321.00	
Notes payable to affiliate - Maturity Date 6/1/2049		4.15%	6,000,000.00	
Notes payable to affiliate - Maturity Date 5/1/2050		3.45%	4,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2051		3.25%	15,000,000.00	
Notes payable to affiliate - Maturity Date 6/1/2032		4.45%	5,000,000.00	
Notes payable to affiliate - Maturity Date 6/15/2026		3.63%	15,000,000.00	
Bond Discount			(305,569.67)	
Total Long-Term Debt			122,674,751	

* Updated to reflect Long Term Debt under Account 224 instead of Account 221-222 Bonds. Please refer to F-6 for each long-term debt account at the end of 2023.

Description (a)	Water (b)	Sewer (c)	Other (d)	Total (e)
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[illegible]

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Amount	Description of Service
A-1 Barricades & A&H Safety Su	243,025	Other
ADAMS & REESE LLP	71,550	Other
ALLIED UNDERGROUND SERVICES LL	102,362	Other
American Suncraft Company Inc	1,697,315	Other
Atlas Roofing & Construction	597	Other
B & B Plumbing & Heating Inc	24,190	Other
BAKER DONELSON BEARMAN & CALDW	52,935	Legal
Bar Environmental Supply Inc	57,150	Other
Barge Design Solutions Inc	57,988	Engineering
BOWEN ENGINEERING CORP	1,735,644	Engineering
BP Construction Company Inc	100,351	Other
Brown Bros Inc	247,809	Engineering
Butler Snow LLP	208,673	Legal
CALDWELL MACHINE & GRINDING	675	Other
CALLAHAN MECHANICAL CONTRACTOR	21,193	Engineering
Canon Solutions America Inc	3,006	Other
CDM SMITH INC	167,540	Engineering
Chapman Construction	856,485	Engineering
CHATTANOOGA ARMATURE WORKS INC	3,279	Other
CHATTANOOGA FIRE PROTECTION	2,407	Other
City of Dunlap	2,090	Other
Clearcreek Coatings LTD	1,393,116	Other
Complete Contracting Solutions	1,079,069	Engineering
Consilio LLC	12,055	Other
CONSOLIDATED PIPE & SUPPLY CO	7,500	Engineering
Consolidated Technologies Inc	82,527	Engineering
Croy Engineering LLC	186,219	Engineering
Dawson Lawn Service Inc	11,100	Other
DEMPSEYS WELDING	1,715	Other
Discovery Management Group LLC	26,717	Other
Eades Valuation Group	3,500	Other
ENGINEERED FLUID INC	528,365	Engineering
EPB ELECTRIC POWER BOARD	7,415	Other
ESLINGER CONTRACTING CO	1,187,656	Other
Gresham Smith and Partners	19,452	Engineering
HDR ENGINEERING INC	139,613	Engineering
Holland & Knight LLP	55,178	Other
Hunt Commercial Real Estate LL	6,231	Other

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Amount	Description of Service
Inductive Automation	7,533	Other
JD Helton Roofing Co Inc	56,283	Other
JACKSON KELLY PLLC	17,788	Legal
Johnson Controls Security Solu	22,752	Other
K & L GATES LLP	8,139	Legal
KENDALL ELECTRIC INC	1,225	Other
Kurtz Engineering LLC	104,840	Engineering
Labtronx Inc	19,131	Other
LOELLKE PLUMBING LLC	816,357	Other
Marion Environmental Inc	1,500	Other
Mars Co	1,920	Other
MAXIM AUTOMATION	203,590	Other
Mayse Construction Co	466,459	Engineering
Microe Enterprises Inc	47,296	Other
MORGAN LEWIS & BOCKIUS LLP	2,558	Legal
Mr. Rooter of Chattanooga	2,904	Other
NABCO ELECTRIC COMPANY INC	391,728	Other
Neptune Technology Group Inc	22,865	Engineering
NICHOLS FLEET EQUIPMENT INC	918	Other
Oracle Elevator Company	8,639	Other
PEARL SOLUTIONS GROUP LLC	17,788	Other
Quadient Finance USA Inc	911	Other
Quadient Leasing USA Inc	1,076	Other
QUALITY SERVICE SPECIALTIES IN	13,061	Other
Rangeline Pipeline Services LL	19,600	Other
REYNOLDS CONSTRUCTION LLC	15,600	Engineering
R-W Contractors Inc	6,588	Other
S&ME INC	2,600	Other
SAFETY KLEEN SYSTEMS INC	1,931	Other
SCHINDLER ELEVATOR CORP	4,410	Other
SilverSky Inc	16,538	Other
South East Total Service LLC	5,448	Other
SOUTHEAST CO	262,630	Other
Southeastern Tank Inc	61,385	Engineering
Southern Duplicating of Chatta	8,747	Other
Stantec Consulting Services In	154,438	Engineering
STOWERS MACHINERY CORP	26,878	Other
TANK INDUSTRY CONSULTANTS INC	271,438	Engineering
Tech Coat Inc	490,780	Other
TERMINIX PROCESSING CENTER	5,366	Other
THOMPSON ENGINEERING	611,339	Engineering
TNT CONCRETE LLC	3,060	Engineering
True Line Coring & Cutting LLC	1,450	Other
United Rentals Inc	2,288	Other
USIC LOCATING SERVICES	382,274	Engineering
UTILITIES PROTECTION CENTER INC	1,649	Other
Waller Lansden Dortch & Davis	29,992	Other
WILSON TREE SERVICE INC	54,250	Other
	15,081,630	

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

Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
1304 MCCALLIE AVE LLC	Cash	681	-
22:33 CHATTANOOGA LLC	Cash	753	-
2NDS IN BUILDING MATERIALS INC	Cash	681	-
871 PARTNERS LLC	Cash	681	-
A PERRY HOMES TENNESSEE LLC	Cash	2,042	-
ALLEN FAMILY TRUST	Cash	681	-
ANDREW C HIRT	Cash	681	-
BBL CONSTRUCTION SERVICES LLC	Cash	2,411	-
BOB REED	Cash	681	-
BOUTIQUE LIVING BY CURATE LLC	Cash	1,361	-
BRADLEY ROBERTS	Cash	681	-
BRANDON E TINDELL	Cash	681	-
BRYAN MAJEWSKI	Cash	681	-
BUZZI UNICEM USA	Cash	753	-
CAIN DEVELOPMENT LLC	Cash	2,042	-
CALEB MEAR	Cash	681	-
CELESTE LINDEMAN	Cash	681	-
CHARLES B STOUT	Cash	681	-
CI HAMBURG SUPERSTORE LOUNGE L	Cash	753	-
COMMUNITY HAVEN ARP	Cash	681	-
CONSTRUCTION ENTERPRISES INC	Cash	2,442	-
COVENANT COLLEGE	Cash	753	-
CRAIG A APATOV	Cash	681	-
CRYSTAL HOWARD	Cash	819	-
CURATE HOMES	Cash	(3,403)	-
CURBED CONSTRUCTION PRIMARY	Cash	681	-
CURBED CONSTRUCTION LLC	Cash	3,826	-
DAL M EMERY	Cash	681	-
DAVID PRICE	Cash	681	-
DEANNA M LOMBARDO	Cash	681	-
DEXTER W WHITE CONSTRUCTION LL	Cash	1,361	-
DILLARD CONSTRUCTION INC	Cash	753	-
DISTRICT AT RIVERSIDE APARTS	Cash	2,442	-
DOREEN MAZZONE	Cash	681	-
DR DANIEL R CRONK	Cash	681	-
DRURY DEVELOPMENT CORPORATION	Cash	2,411	-
DYLAN A ROSE	Cash	681	-
E A HOMES LP	Cash	1,505	-
EA HOMES LP	Cash	7,137	-
East Nooga LLC	Cash	704,271	-
EDWARD R OR SUSAN R NELSON	Cash	681	-
ELIZABETH K MURRAY	Cash	681	-
Embark Project Services LLC	Cash	3,816	-
EMILY M DARR	Cash	681	-
Ethan Collier Construction Co	Cash	8,240	-
FRANCIS RABORN TRUSTEE	Cash	681	-
FREDIA C PRINCE	Cash	680	-
G T ISSA CONSTRUCTION	Cash	753	-
G4 DEVELOPMENT LLC	Cash	681	-
GENE NIXON DBA 1-24 FLEA MARKE	Cash	681	-
GREEN & LOFTY LLC	Cash	18,826	-
GT ISSA Const, LLC	Cash	7,495	-
Gunbarrel Apartment Residences	Cash	1,564	-
HAGAMAN CONSTRUCTION COMPANY	Cash	681	-
HALLIE DANIELLE SLOAN	Cash	819	-
HATCHER-DEERFIELD INC	Cash	-	-
HEATHER G CORLEY	Cash	681	-
HENRY B GLASCOCK	Cash	681	-
HGH CONSTRUCTION LLC	Cash	4,083	-
HOAR	Cash	753	-
HUMPHREYS & ASSOCIATED CONTRAC	Cash	753	-
JL MARCUM	Cash	681	-
JAKE HAWKINS	Cash	819	-

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

Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
JAMES E FREEMAN	Cash	681	-
JAMES LEE MCGUFFEE	Cash	681	-
JANICE M BURRISS	Cash	681	-
JEFFERY C ALLEN	Cash	681	-
JERRY BENFORD	Cash	681	-
JESSE T SIMMONS JR	Cash	681	-
JOAN B DAVIS	Cash	681	-
JOHATHAN P NICHOLS	Cash	681	-
JOHN HUNTER	Cash	681	-
JORGE CASTILLO	Cash	681	-
KELLY & TABITHA KAPIC	Cash	-	-
KEVIN B MCBATH	Cash	681	-
KIMBERLY R RAY	Cash	681	-
KURTIS R DODGE	Cash	681	-
LOGAN P REMPE	Cash	681	-
LYNN F BROWN	Cash	753	-
M JUSTIN EISEMAN	Cash	681	-
MADISON M RANNICK	Cash	681	-
MAGNOLIA DEVELOPMENTS LLC	Cash	2,042	-
MARIAN DIACONU	Cash	681	-
MARTIN H REDISH MD	Cash	681	-
MARY LEE RICE	Cash	681	-
MICHAEL C ONEAL	Cash	681	-
MILL RIVER OPERATING COMPANY	Cash	2,442	-
MORNINGSIDE DESIGN LLC	Cash	681	-
MRS. KAREN M HAAS	Cash	681	-
NAVY FEDERAL CREDIT UNION	Cash	681	-
NU-HAVEN PROPERTIES	Cash	3,403	-
PARKSIDE BUILDERS	Cash	2,442	-
PATRICK A WILLIAMS	Cash	681	-
PATRICK M MAGOON	Cash	681	-
PENNEY L MCROY	Cash	681	-
PRATT & ASSOCIATES	Cash	8,175	-
PROVISION REAL ESTATE & PROP	Cash	681	-
PUREGRAPHITE LLC	Cash	2,411	-
R TYLER HAND	Cash	681	-
RAVI SMAKAM	Cash	681	-
RAY BOSWELL	Cash	681	-
River Stone Construction, LLC	Cash	3,826	-
RIVERBIRCH BUILDERS OF TN LLC	Cash	753	-
ROBERT SMITH, INC	Cash	681	-
ROBERT T JOHNSTON	Cash	753	-
Robert Young	Cash	753	-
RP HOMES CONSTRUCTION LLC	Cash	3,851	-
RP HOMES LLC	Cash	4,083	-
RTB HOLDINGS LLC	Cash	2,722	-
RYAN ALLEN BURGETT	Cash	681	-
S L MANLEY	Cash	681	-
SAI Construction, Inc.	Cash	3,542	-
SAI SHALLOWFORD LLC	Cash	753	-
Sai Shallowford, LLC	Cash	3,617	-
SARAH E BROGDON	Cash	681	-
SCSC Properties LLC	Cash	6,876	-
SHARON THURMAN	Cash	1,635	-
SHELDON J GRIZZLE	Cash	681	-
STADIUM DEVELOPMENT CO LLC	Cash	2,442	-
STEVEN GAO	Cash	681	-
STEWART B SMITH	Cash	681	-
TAMILA R CULVER	Cash	681	-
THE GIRLS PREPARATORY SCHOOL	Cash	2,442	-
THE LANDING LLC	Cash	681	-
THOMAS D PAINE	Cash	681	-
THOMAS O YORK TRTEE	Cash	681	-

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

Report below all developers or contractors agreements from which cash or property was received during the year (a)	Indicate "Cash" or "Property" (b)	Water (c)	Sewer (d)
THOUSAND HILLS MANAGEMENT LLC	Cash	681	-
TONY L BOYD	Cash	681	-
TREVOR CHILDRESS	Cash	819	-
TYRONE BYRD	Cash	681	-
Vinod R Javer	Cash	6,699	-
VIRGINIA M KIRK	Cash	681	-
VISION EAST RIDGE 11, LLC	Cash	753	-
VOLUNTEER BEHAVIORAL HEALTH	Cash	2,411	-
WALDREP CONSTRUCTION LLC	Cash	2,721	-
WATERS-HOLLAND	Cash	2,722	-
WATERS-HOLLAND, LLC	Cash	1,361	-
WAYNE OR SANDRA B STANDEFER	Cash	681	-
WEIGLEL'S	Cash	753	-
WHEELHOUSE CONSTRUCTION LLC	Cash	681	-
WHITEWATER PROPERTY MANAGEMENT	Cash	(72)	-
WHITEWOOD CONSTRUCTION LLC	Cash	2,411	-
WILLIAM C TURNER JR DDS	Cash	753	-
WILLIAM L BUTLER	Cash	680	-
WILLIAM W ACUFF	Cash	681	-
WORTHINGTON MUSIC GROUP	Cash	681	-
XPRT-RESERVE AT MOUNTAINT PAS	Cash	2,442	-
		-	-
Total Credits During Year		921,633	0

Name of Respondent		This Report is:	Date of Report	Year of Report	
Tennessee-American Water		(1) <u>X</u> An Original	(Mo, Da, Yr)	Fiscal Year End Date	
		(2) <u> </u> A Resubmission	4/1/2024	12/31/23	
WATER UTILITY PLANT ACCOUNTS					
Acct No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	-	-	-	0
302	Franchises	-	-	-	0
303	Land & Land Rights	3,427,438	-	-	3,427,438
304	Structures & Improvements	50,529,961	945,325	261,696	51,213,590
305	Collecting & Impounding Reservoirs	-	-	-	0
306	Lake, River & Other Intakes	1,003,909	1,747,216	-	2,751,125
307	Wells & Springs	-	-	-	0
308	Infiltration Galleries & Tunnels	-	-	-	0
309	Supply Mains	1,458,918	-	-	1,458,918
310	Power Generation Equipment	856,116	-	-	856,116
311	Pumping Equipment	14,985,853	2,905,813	6,447	17,885,219
320	Water Treatment Equipment	30,857,362	1,330,040	119,939	32,067,463
330	Distribution Reservoirs & Standpipes	20,146,176	2,496,082	535,327	22,106,931
331	Transmission & Distribution Mains	184,373,771	12,532,557	240,512	196,665,817
333	Services	33,214,044	1,183,455	134,883	34,262,617
334	Meters & Meter Installations	47,957,304	8,446,858	(134,139)	56,538,301
335	Hydrants	13,439,020	857,262	11,820	14,284,463
339	Other Plant & Miscellaneous Equipment	1,803,914	3,247	-	1,807,161
340	Office Furniture & Equipment	20,196,958	3,697,273	4,134,875	19,759,357
341	Transportation Equipment	9,713,968	2,129,747	478,555	11,365,161
342	Stores Equipment	-	-	-	0
343	Tools, Shop & Garage Equipment	1,060,571	90,042	(154,005)	1,304,617
344	Laboratory Equipment	165,025	6,558	-	171,584
345	Power Operated Equipment	379,488	-	-	379,488
346	Communication Equipment	2,535,537	250,188	7,623	2,778,102
347	Miscellaneous Equipment	937,069	82,882	43,485	976,466
348	Other Tangible Plant	20,739	-	-	20,739
	Other Regulatory Asset - AFUDC Debt	46,099			46,099
	Utility Plant Purchased or Sold	-	10,000		10,000
	Total Water Plant	439,109,240	38,714,547	5,687,017	472,136,770
* Refer to schedule F-5 for CWIP balance as of 12/31/2023.					

Name of Respondent Tennessee-American Water					This Report is: (1) _X_ An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER								
Account Number (a)	Account (b)	Average Service Life in Years (c)	Average Salvage Value in Percent (d)	Depreciation Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accumulated Depreciation Balance End of Year (i)
304	Structures & Improvements**	-			11,047,746	292,694	1,842,266	12,597,318
305	Collecting & Impounding Reservoirs	-			-	-	-	-
306	Lake, River & Other Intakes	127	0.04%	0.79%	228,997	-	13,166	242,163
307	Wells & Springs	-	0.00%	0.00%	-	-	-	-
308	Infiltration Galleries & Tunnels	-	0.00%	0.00%	-	-	-	-
309	Supply Mains	53	0.00%	1.87%	(256,971)	-	27,282	(229,689)
310	Power Generating Equipment	9	0.59%	11.74%	1,054,497	-	105,559	1,160,056
311	Pumping Equipment **	-			3,240,458	37,870	310,584	3,513,173
320	Water Treatment Equipment **	-			5,887,785	246,469	1,236,814	6,878,130
330	Distribution Reservoirs & Standpipes **	-			9,174,689	2,070,841	990,389	8,094,238
331	Transmission & Distribution Mains	93	0.17%	1.08%	37,101,807	1,205,376	2,357,688	38,254,119
333	Services	90	0.00%	1.11%	10,564,692	201,173	374,116	10,737,635
334	Meter & Meter Installations **	-			11,457,149	1,052,902	2,496,769	12,901,017
335	Hydrants	51	0.33%	1.97%	3,649,116	238,522	317,737	3,728,331
339	Other Plant & Miscellaneous Equipment *	-			528,247	-	164,052	692,299
340	Office Furniture & Equipment **	-			5,374,694	4,142,966	532,516	1,764,244
341	Transportation Equipment **	-			9,291,739	483,023	1,490,299	10,299,015
342	Stores Equipment	25	0.00%	4.00%	152	-	-	152
343	Tools, Shop & Garage Equipment	15	0.00%	6.89%	418,728	63,126	71,753	427,355
344	Laboratory Equipment	99	0.00%	1.01%	123,035	-	1,672	124,707
345	Power Operated Equipment	14	0.00%	7.03%	334,652	-	21,919	356,571
346	Communication Equipment **	-			414,803	12,932	110,104	511,975
347	Miscellaneous Equipment	16	0.00%	6.33%	40,966	44,788	60,198	56,374
348	Other Tangible Plant	20	0.00%	5.10%	3,958	-	1,058	5,016
	Totals				109,680,938	10,092,681	12,525,941	112,114,198
	Adj for 10810000 Accum Depreciation - Reg Asset				35,054		1,116	36,169
	Adj for 10840000 Accum Amortization - Utility Plant in Service				-			-
	Adj to include CIAC amounts included on depreciation expense line						(339,018)	
	Adj to include Capitalized Credits amount included on depreciation expense line						(551,463)	
	Totals				109,715,992	10,092,681	11,636,575	112,150,368
	*State basis used for percatages used in schedule.							
	**Details on additional following pages							

Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

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

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Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
	(2) ☐ A Resubmission		

WATER OPERATION & MAINTENANCE EXPENSE

Acct No.	Description (a)	Amount (b)
601	Salaries & Wages - Employees	5,719,662
603	Salaries & Wages - Officers, Directors & Stockholders	-
604	Employee Pensions & Benefits	1,273,702
610	Purchased Water	177,451
615	Purchased Power	869,665
616	Fuel for Power Production	2,151
618	Chemicals	2,505,288
620	Materials & Supplies	647,892
630	Contractual Services	9,613,757
640	Rents	8,429
650	Transportation Expense	438,484
655	Insurance Expense	1,267,232
665	Regulatory Commission Expense	-
670	Bad Debt Expense	382,661
672	Miscellaneous Expenses	2,481,561
	Total Water Operation & Maintenance Expense	25,387,935

WATER CUSTOMERS

Description (a)	Customers First of Year (b)	Additions (c)	Disconnections (d)	Customers End of Year (e)
Metered Customers:				
5/8 Inch	77,970	1,518	-	79,488
3/4 Inch	254	-	32	222
1.0 Inch	2,158	28	-	2,186
1.5 Inch	571	1	-	572
2.0 Inch	1,690	-	36	1,654
2.5 Inch	-	-	-	-
3.0 Inch	98	-	5	93
4.0 Inch	102	-	5	97
6.0 Inch	37	2	-	39
8.0 Inch	6	1	-	7
Other (Fire Customers)	2,384	357	-	2,741
Other (Please Specify)	-	-	-	-
Other (Please Specify)	-	-	-	-
Unmetered Customers	-	-	-	-
Total Customers	85,270	1,907	78	87,099

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Name of Respondent Tennessee-American Water		This Report is: (1) <u>X</u> An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
WELLS AND WELL PUMPS					
Description*** (a)		Well #1 (b)	Well #2 (c)	Well #3 (d) Well #3 is retired	Well #4 (e) Chattanooga
Year Constructed		1990	1990	N/A	N/A
Type of Well Construction		New	New	N/A	N/A
Type of Well Casing		6 5/8 Galv	6 5/8 Galv	N/A	N/A
Depth of Well (Feet)		285	285	N/A	N/A
Diameter of Well (Feet)		0.5	0.5	N/A	N/A
Pumping Capacity (GPM)		75	81	N/A	N/A
Motor Size (HP)		5	5	N/A	N/A
Yields of Well (GPD)		60000	70000	N/A	N/A
Auxiliary Power		N/A	N/A	N/A	N/A
RESERVOIRS					
Description*** (a)		Reservoir #1 (b) Ryall Springs	Reservoir #2 (c) Lookout Valley	Reservoir #3 (d) Citico CW #2	Reservoir #4 (e) Citico CW #3
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Steel
Capacity (Gallons)		750,000	750,000	1,820,000	3,560,000
Ground or Elevated		Elevated	Elevated	Ground	Ground
HIGH SERVICE PUMPING					
Motor Description*** (a)		Motor #1 (b) HS #11 Motor	Motor #2 (c) HS #21 Motor	Motor #3 (d) HS #16 Motor	Motor #4 (e) HS #20 Motor
Manufacturer		Baldor-Reliance	General Electric	Allis Chalmers	Siemens-Allis
Type		3 Phase Induction	3 Phase Induction	3 Phase Induction	3 Phase Induction
Rated Horsepower		900 HP	700 HP	600 HP	250 HP
Pump Description*** (a)		Pump #1 (b) HS #11 Pump	Pump #2 (c) HS #21 Pump	Pump #3 (d) HS #16 Pump	Pump #4 (e) HS #20 Pump
Manufacturer		Worthington	Delaval	Delaval	Delaval
Type		Centrifugal	Centrifugal	Centrifugal	Centrifugal
Capacity in Gallons per Minute		17,361.11 GPM	11,111.1 GPM	11,111.1 GPM	4,166.67 GPM
Average Number of Hours Operated Per Day		24hrs	3.5hrs	1.5hrs	7.5hrs
Auxiliary Power		No	No	No	No

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

Name of Respondent Tennessee-American Water		This Report is: (1) <u>X</u> An Original (2) <u> </u> A Resubmission		Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
WELLS AND WELL PUMPS					
Description*** (a)		Well #1 (b)	Well #2 (c)	Well #3 (d)	Well #4 (e)
Year Constructed					
Type of Well Construction					
Type of Well Casing					
Depth of Well (Feet)					
Diameter of Well (Feet)					
Pumping Capacity (GPM)					
Motor Size (HP)					
Yields of Well (GPD)					
Auxiliary Power					
RESERVOIRS					
Description*** (a)		Reservoir #5 (f) Mission Ridge Res#1	Reservoir #6 (g) Mission Ridge Res#2	Reservoir #7 (f) Mission Ridge Res#3	Reservoir #8 (i) South End
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Steel
Capacity (Gallons)		2,500,000	2,500,000	2,500,000	2,500,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #9 (j) St. Elmo #2	Reservoir #10 (k) White Oak	Reservoir #11 (l) Elder Mtn. Receiving	Reservoir #12 (m) East Ridge Res
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Concrete
Capacity (Gallons)		500,000	750,000	5,000	870,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #13 (n) North End	Reservoir #14 (o) Mission Ridge SP 2	Reservoir #15 (p) Jenkins Rd	Reservoir #16 (q) East Brainerd
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Concrete	Steel
Capacity (Gallons)		2,820,000	367,000	1,000,000	955,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #17 (r) South Mission Ridge	Reservoir #18 (s) Lookout Mtn. 2	Reservoir #19 (t) Lookout Mtn. 3	Reservoir #20 (u) Elder Mtn.
Construction (Steel, Concrete, Pneumatic)		Steel	Steel	Steel	Steel
Capacity (Gallons)		535,000	475,000	1,320,000	294,000
Ground or Elevated		Ground	Ground	Ground	Ground
Description*** (a)		Reservoir #21 (n) Mountain Creek	Reservoir #22 (b) Red Bank		
Construction (Steel, Concrete, Pneumatic)		Concrete	Steel		
Capacity (Gallons)		1,000,000	420,000		
Ground or Elevated		Ground	Ground		

Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
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HIGH SERVICE PUMPING

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

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

Name of Respondent Tennessee-American Water	This Report is: (1) <u>X</u> An Original (2) _____ A Resubmission		Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
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SOURCE OF SUPPLY				
List for each source of supply:				
Description	Source #1 TN River	Source #2 Sequatchie River	Source #3 Suck Creek	Source #4 South Pittsburgh
Gallons per day of source	65 Mil	1.2 Mil	0.1 Mil	1.4 MGD
Type of Source	Surface Water	Surface Water	Ground Water	Interconnect

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

OTHER WATER SYSTEM INFORMATION	
Furnish information below for each system not physically connected with another facility.	
Present Equivalent Residential Customers* now being served	77,339
Maximum Equivalent Residential Customers* that the system can efficiently serve	193,428
Estimated annual increase in Equivalent Residential Customers*	3,903
* Equivalent Residential Customer= (Total Gallons Sold / 365 days) / 350 Gallons Per Day	

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

Name of Respondent Tennessee-American Water	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) 4/1/2024	Year of Report Fiscal Year End Date 12/31/23
SUPPLEMENTAL FINANCIAL DATA TO THE ANNUAL REPORT			
Rate Base			
Additions:			
Plant In Service		449,969,960	
Construction Work in Progress		10,157,459	
Property Held For Future Use			
Materials & Supplies		1,896,261	
Working Capital Allowance		3,409,884	
Other Additions - Common Plant Alloc from Parent Company			
Other Additions (Please Specify)			
Total Additions to Rate Base		465,433,564	
Deductions:			
Accumulated Depreciation		109,726,104	
Accumulated Deferred Income Taxes		54,457,336	
Pre 1971 Unamortized Investment Tax Credit			
Customer Deposits			
Contributions in Aid of Construction		19,886,010	
Customer Advances for Construction		9,335,454	
All Other		1,803,088	
Jasper Highlands Reg. Liab.		726,750	
Total Deductions to Rate Base		195,934,742	
Rate Base		269,498,822	
Adjusted Net Operating Income			
Operating Revenues:			
Residential		30,392,137	
Commercial		21,817,615	
Industrial		5,713,627	
Public Authorities		4,537,988	
Multiple Family			
Fire Protection		3,653,973	
All Other		61,036	
Total Operating Revenues		66,176,375	
Operating Expenses:			
Operation		25,387,935	
Depreciation		11,636,575	
Amortization		0	
Taxes Other Than Income Taxes		6,389,275	
Income Taxes		4,473,910	
Total Operating Expense		47,887,694	
Net Operating Income		18,288,681	
AFUDC-Tax Effected		257,850	
Income tax rate (debt assigned to parent)		415,560	
Annual Performance Plan		806,628	
Labor - Non-recurring		5,932	
Legal - Main Break		0	
Lobbying Expenses		24,024	
Adjusted Net Operating Income		19,798,675	
Rate of Return (Line 54 / Line 26)		7.35%	
All amounts should be calculated in a manner consistent with the last Rate Order issued by the Commission for this Company.			

Company Name:	Tennessee-American Water
Report Period:	Fiscal Year End Date 12/31/23
Report Date:	4/1/2024

INCOME STATEMENT:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 20 on F3, Col. "C" agrees w/line 22on W3, Col. "B"	25,387,935	25,387,935	0
2. Line 20 on F3, Col. "D" agrees w/line 23on S3, Col. "B"	-	-	0
3. Line 21 on F3, Col. "F" agrees w/line 39 on F5, col. "F"	11,636,575	11,636,575	0
4. Line 21 on F3, col. "C" agrees w/line 32 on W2, col. "H"	11,636,575	11,636,575	0
5. Line 21 on F3, col. "D" agrees w/line 30 on S2, col. "H"	-	-	0
7. Line 25 on F3 col. "F" agrees w/lines 22-28 minus line 7 on F7, col. "E"	6,389,275	6,389,275	0
8. Line 26 on F3, col. "F" agrees w/line 10 on F7, col. "E"	397,239	397,239	0
9. Line 26 on F3, col. "F" agrees w/line 21 on F7, col. "E"	397,239	1,035,641	(638,403) *

BALANCE SHEET:

	Amount for 1st Reference	Amount for 2nd Reference	Difference
1. Line 10 on F4, col. "C" agrees w/line 16 on F5, col. "F".	477,338,014	477,338,014	0
2. Line 10 on F4, col. "C" agrees w/lines 34, W1, col. "F" & 32, S1, col. "F".	477,338,014	472,136,770	5,201,244 **
3. Line 11 on F4, col. "C" agrees w/line 52 on F5, col. "F".	112,150,368	112,150,368	0
4. Line 11 on F4, col. "C" agrees w/lines 32, W2, col. I & 30, S2, col. I	112,150,368	112,150,368	0
5. Line 27 on F4, col. "C" agrees w/line 10 on F6, col. "B".	13,754,235	13,754,235	0
6. Line 28 on F4, col. "C" agrees w/line 10 on F6, col. "C".	-	-	0
7. Line 30 on F4, col. "C" agrees w/line 24 on F6, cols. "B" & "C".	52,185,870	52,185,870	0
8. Line 31 on F4, col. "C" agrees w/line 37 on F6, cols. "B" & "C".	-	-	0
9. Line 37 on F4, col. "C" agrees w/line 55 on F6, col. "C".	122,674,751	122,674,751	0
10. Line 41 on F4, col. "C" agrees w/line 32 on F7, col. "E".	2,848,337	2,848,337	0
11. Line 48 on F4, col. "C" agrees w/line 13 on F8, col. "D".	19,955,591	19,955,591	0
12. Line 8 on F8, col. "D" agrees w/line 55 on F8, cols. "C & D".	921,633	921,633	0

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

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