

BUTLER | SNOW

July 30, 2024

VIA ELECTRONIC FILING

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

Electronically Filed In TPUC Docket
Room on July 30, 2024 at 4:34 p.m.

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, TPUC Docket No. 24-00032*

Dear Chairman Jones:

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

Please note that Attachments to Response Nos. 5, 13, 25, 32, 34, 37, 38, 39 and 56 contain **CONFIDENTIAL INFORMATION** and are being submitted **UNDER SEAL** as **CONFIDENTIAL and PROPRIETARY**. Both a public version and a nonpublic, **CONFIDENTIAL** version of these response attachments are attached.

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

Very truly yours,

BUTLER SNOW LLP



Melvin J. Malone

Attachments

cc: Bob Lane, TAWC
Shilina Brown, Consumer Advocate Division
Victoria Glover, Consumer Advocate Division
Phillip Noblett, City of Chattanooga
Frederick Hitchcock, City of Chattanooga
Scott Tift, UWUA

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BUTLER SNOW LLP

88796833.v1

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

**PETITION OF TENNESSEE-
AMERICAN WATER COMPANY TO
MODIFY TARIFF, CHANGE AND
INCREASE CHARGES, FEES, AND
RATES, AND FOR APPROVAL OF A
GENERAL RATE INCREASE**

DOCKET NO. 24-00032

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

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

GENERAL OBJECTIONS

1. TAWC objects to all requests that seek information protected by the attorney-client privilege, the work-product doctrine and/or any other applicable privilege or restriction on disclosure.
2. TAWC objects to the definitions and instructions accompanying the requests to the extent the definitions and instructions contradict, are inconsistent with, or impose any obligations beyond those required by applicable provisions of the Tennessee Rules of Civil Procedure or the rules, regulations, or orders of the Tennessee Public Utility Commission (“TPUC” or “Authority”).
3. The specific responses set forth below are based on information now available to TAWC, and TAWC reserves the right at any time to revise, correct, add to or clarify the objections or responses and supplement the information produced.

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

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

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

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

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

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

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

Responsible Witness: John Watkins

Question:

2-1 Refer to the response to Consumer Advocate DR No. 1-88, subpart (a). Provide a breakout of Service Company costs assigned or allocated in the same format as provided in the table in subpart (a), by year for 2020 – 2022. Provide a separate table for each of the requested three years.

Response:

Please refer to the tables below for Service Company costs allocated to TAWC by year for 2020 – 2022:

Service Company Costs Allocated to TAWC - 2020					
WBS Tier	CAPEX	CAPEX Overhead	OPEX	OPEX Overhead	Grand Total
Direct	\$49,998	\$0	\$1,087,248	\$0	\$1,137,246
Tier 1	163,489	-	1,451,070	-	1,614,559
Tier 2	1,885,087	80,726	4,016,734	1,289,923	7,272,470
Grand Total	\$2,098,574	\$80,726	\$6,555,051	\$1,289,923	\$10,024,274

Service Company Costs Allocated to TAWC - 2021					
WBS Tier	CAPEX	CAPEX Overhead	OPEX	OPEX Overhead	Grand Total
Direct	\$89,442	\$0	\$1,446,871	\$0	\$1,536,314
Tier 1	80,144	-	1,525,629	-	1,605,773
Tier 2	1,700,776	193,331	4,262,911	1,146,550	7,303,569
Grand Total	\$1,870,362	\$193,331	\$7,235,412	\$1,146,550	\$10,445,655

Service Company Costs Allocated to TAWC - 2022

WBS Tier	CAPEX	CAPEX Overhead	OPEX	OPEX Overhead	Grand Total
Direct	\$243,312	\$0	\$1,499,160	\$0	\$1,742,472
Tier 1	96,465	-	1,945,382	-	2,041,846
Tier 2	2,387,430	209,208	3,364,093	1,231,113	7,191,844
Grand Total	\$2,727,206	\$209,208	\$6,808,635	\$1,231,113	\$10,976,162

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

Responsible Witness: Dominic DeGrazia

Question:

2-2. Refer to the response to Consumer Advocate DR No. 1-8. Provide the actual data for April – June in the format contained in File <TAWC 2024 Rate Case – Purchased Power Exhibit.xlsx>, Tab “Workpaper” (Schedule EXP-2.3). If June data is not yet available, provide it separately when it becomes available.

Response:

Please see the file TAW_R_CADDR2_002_073024_Attachment.

Fuel and Power Expenses by Vendor and Account from April 2024 to June 2024

GL Account	Vendor	Account #	Apr-24	May-24	Jun-24	Total
51510000	EPB	1460116000	517.51	392.34	435.15	1,345.00
51510000	EPB	1470061000	19.62	19.18	19.47	58.27
51510000	EPB	1471290001	550.89	497.49	544.17	1,592.55
51510000	EPB	1471543000	532.03	492.78	538.92	1,563.73
51510000	EPB	1520340000	13,765.50	13,034.04	16,231.57	43,031.11
51510000	EPB	1541153000	2,451.37	2,089.96	2,263.22	6,804.55
51510000	EPB	1560745000	2,924.13	2,592.83	2,833.93	8,350.89
51510000	EPB	1900468000	224.02	219.59	221.41	665.02
51510000	EPB	1920010000	2,230.89	2,266.85	2,368.21	6,865.95
51510000	EPB	1990694000	28.48	25.94	22.37	76.79
51510000	EPB	2161103001	20.91	20.55	20.60	62.06
51510000	EPB	2241184000	106.67	79.39	92.86	278.92
51510000	EPB	2421243000	450.80	400.40	458.73	1,309.93
51510000	EPB	2460700000	22.19	21.43	21.86	65.48
51510000	EPB	2460705000	20.51	20.30	20.35	61.16
51510000	EPB	2570477000	10,717.28	10,167.68	8,638.85	29,523.81
51510000	EPB	2570635000	20.82	20.61	20.65	62.08
51510000	EPB	2800318000	4,685.82	4,434.32	4,829.69	13,949.83
51510000	EPB	2800319000	170.85	141.98	143.57	456.40
51510000	EPB	2820063000	56.60	52.34		108.94
51510000	EPB	2820594000	22,588.39	22,454.50	22,345.85	67,388.74
51510000	EPB	3100597000	30.29	33.58		63.87
51510000	EPB	3101250000	1,035.04	1,213.77	1,598.63	3,847.44
51510000	EPB	3101355000	502.67	594.55	617.67	1,714.89
51510000	EPB	3110024000	386.56	377.32		763.88
51510000	EPB	3130195000	1,424.20	1,680.48		3,104.68
51510000	EPB	3131410000	437.28	585.15		1,022.43
51510000	EPB	3150389000	406.59	61.11		467.70
51510000	EPB	3150773000	398.11	151.37		549.48
51510000	EPB	3160009000	19.50	19.30		38.80
51510000	EPB	3170296000	22,674.09	24,268.10		46,942.19
51510000	EPB	3200030000	116,136.70	106,893.44	104,639.02	327,669.16
51510000	EPB	3200095000			17.71	17.71
51510000	EPB	430225000	137.36	86.77	82.08	306.21
51510000	EPB	441864000	427.63	417.37	447.83	1,292.83
51510000	EPB	450777000	12,325.37	11,992.82	13,688.71	38,006.90
51510000	EPB	470299000	167.39	158.38	163.22	488.99
51510000	EPB	470349000	17.05	17.17	17.05	51.27
51510000	EPB	481307001	37.34	26.82	26.94	91.10
51510000	EPB	501774000	39.44		11.34	50.78
51510000	EPB	581597000	50.59	48.97	52.86	152.42
51510000	EPB	610066000	272.55	267.16	286.83	826.54
51510000	EPB	690528000	16.80	16.80	239.54	273.14
51510000	EPB Total		\$219,047.83	\$208,354.93	\$183,960.86	\$611,363.62
51510000	North Georgia EMC	357376001	\$32.85	\$32.53	\$32.69	\$98.07
51510000	North Georgia EMC Total		\$32.85	\$32.53	\$32.69	\$98.07
51510000	Sequachee Valley Electric Cooperative	25009820001	\$41.72	\$40.34	\$41.63	\$123.69
51510000	Sequachee Valley Electric Cooperative	25009820003	42.44	41.13	43.96	127.53
51510000	Sequachee Valley Electric Cooperative	25009820004	464.46	388.16	416.30	1,268.92
51510000	Sequachee Valley Electric Cooperative	25009820005	811.37	757.50	823.33	2,392.20
51510000	Sequachee Valley Electric Cooperative	25009820006	157.68	143.19	147.15	448.02
51510000	Sequachee Valley Electric Cooperative	25009820007	4,658.17	4,094.31	4,698.02	13,450.50
51510000	Sequachee Valley Electric Cooperative	25009820008	37.31	37.31	37.31	111.93
51510000	Sequachee Valley Electric Cooperative	25009820009	40.40	40.32	41.01	121.73
51510000	Sequachee Valley Electric Cooperative	25009820010	113.23	100.60	112.60	326.43
51510000	Sequachee Valley Electric Cooperative	25009820012	400.08	415.57	468.65	1,284.30
51510000	Sequachee Valley Electric Cooperative	25009820013	40.06	39.86	40.03	119.95
51510000	Sequachee Valley Electric Cooperative	25009820014	40.18	39.86	40.15	120.19
51510000	Sequachee Valley Electric Cooperative	25009820017	925.02	834.61	783.52	2,543.15
51510000	Sequachee Valley Electric Cooperative	25009820018	591.00	1,533.00		2,124.00
51510000	Sequachee Valley Electric Cooperative	25009820019	501.00	1,253.00		1,754.00
51510000	Sequachee Valley Electric Cooperative Total		\$8,864.12	\$9,758.76	\$7,693.66	\$26,316.54
51510000 Total			\$227,944.80	\$218,146.22	\$191,687.21	\$637,778.23

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

Responsible Witness: Dominic DeGrazia

Question:

2-3. Refer to File <TAWC 2024 Rate Case—Waste Disposal Exhibit.xlsx>, Tab “Exhibit” (Petitioner’s Exhibit EXP-4-Waste Disposal-DD). Provide the monthly expenses for each of the four vendors listed for the period January—June (if available), 2024.

Response:

Please see below the requested monthly waste disposal expense information and note that there were no charges for the City of Chattanooga for the period requested.

Vendor	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total
Denali Water Solutions, LLC	\$7,859	\$0	\$28,800	\$10,346	\$8,589	\$11,114	\$66,708
Marion Environmental	\$0	\$0	\$46,346	\$64,989	\$40,522	\$0	\$151,858
Interceptor Sewer Systems	\$22,126	\$0	\$30,945	\$0	\$11,982	\$12,120	\$77,174
Total	\$29,985	\$0	\$106,091	\$75,335	\$61,094	\$23,234	\$295,740

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

Responsible Witness: Dominic DeGrazia

Question:

2-4. Refer to the Company's Response to Consumer Advocate DR No. 1-11 and provide the following information:

- a. Provide the latest property tax statements received from taxing authorities that support the Company's 2023 property tax expense;
- b. Indicate whether the data used to assess property tax by the various taxing authorities includes values associated with Construction Work in Progress. Provide this information separately for each taxing authority;
- c. Provide support for the use of the \$90,000 in assessed valuation as contained in the File <TAWC 2024 Rate Case – Property Tax Exhibit.xlsx>, Tab "Property Tax Worksheet" (Schedule EXP-22A.2);
- d. Refer to the Company's Response to Consumer Advocate DR No. 1-82, Attachment <TAW_R_CADDR1_082.pdf>. Clarify whether the reappraisal ratio of 1.000 referenced in the e-mail will apply to the December 31, 2024, TAWC plant balances, or instead, will the appraisal ratio first be applied to 12/31/25 plant balances? Provide support for your response; and
- e. Provide support for the 67.31% Equalized Assessment Percentage applicable to 2023 as reflected within the File <TAWC 2024 Rate Case – Property Tax Exhibit.xlsx>, Tab "Property Tax Worksheet" (Schedule EXP-22A.2).

Response:

- a. Please refer to TAW_R_CADDR2_004_073024_Attachment 1
- b. Yes, the data used to assess property tax by the various taxing authorities includes values associated with CWIP. Please refer to TAW_R_CADDR2_004_073024_Attachment 2
- c. Please refer to TAW_R_CADDR2_004_073024_Attachment 3

d. The ratio of 1.000 will be applied to the 12/31/2025 balances as stated in the referenced TAW_R_CADDR1_082_062524_Attachment.

e. The 67.31% Equalized Assessment Percentage represents the equalized assessment amount of \$60,578,641 divided by the \$90,000,000 of Assessed value.

Please refer to TAW_R_CADDR2_004_073024_Attachment 3 and TAW_R_CADDR2_004_073024_Attachment 4 for the support of the amounts.

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/29/2024PREPARER: (Sign)+(Date) A Roman 1/16/2024REVIEWED BY: Michael Mupo 1/16/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60297

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 1,506,969.61	City of Chattanooga Property Tax Total = \$1,126,718.21

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	PSWS 0-016-00	1126718.21	23653000	2602	260205	2/29/2024	60297

1126718.21

American WaterCheck No. 2600017496
Check Date 01/23/20241 Water Street
Camden, NJ 08102

Invoice No Remarks

RLS562-60297

Invoice amount	Cash Disc	Net Paid
1,126,718.21	0.00	1,126,718.21
1,126,718.21	0.00	1,126,718.21

HGF-3

200717 CHATTANOOGA CITY TREASURER

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017496
DATE 01/23/2024ONE MILLION ONE HUNDRED TWENTY-SIX THOUSAND SEVEN HUNDRED EIGHTEEN and 21/100 *****
\$*****1,126,718.21*PAY TO THE
ORDER OF:CHATTANOOGA CITY TREASURER
PO Box 191
CHATTANOOGA TN 37401-0191

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE

⑈ 2600017496 ⑈ ⑆ 031202770 ⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

TAW_R_CADDR2_004_073024_Attachment 1

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-100169

Security Code: 9599

Parcel #: WS001600



TENNESSEE AMERICAN WATER COMPANY
1 WATER ST
P O BOX 2738
CAMDEN, NJ 08102-1658

Location:

Description	Basis	Rate	Amount Due
PUBLIC UTILITIES TAX 2023	50,076,365	0.0225	1,126,718.21
Total due by FEBRUARY 29, 2024			\$1,126,718.21
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.gov/services.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

TAX RELIEF AND TAX FREEZE IS FOUND ON THE BACK

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK. TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE PIDN ON YOUR CHECK.



CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-100169

Date Due: 02/29/2024

Amount Due: \$1,126,718.21

Location:

Amount Enclosed: _____
Please make checks payable to City of Chattanooga



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information

202301001690112671821

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023 payable 2024DUE DATE: 02/29/2024PREPARER: (Sign)+(Date) A Roman 11/3/2023REVIEWED BY: Michael Mupo 11/5/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

ONLINE FILING

☐ YES ☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK ☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

60138

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$1,547,490.79	City of Chattanooga Property Tax Total = \$41,071.8

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	108D-A-002.02	2711.94	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	1280 -C -004	1651.86	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	128P -L -012	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	135E -E -001	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	1360 -A -003	4404.96	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	1360-A-004	1468.32	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	136P -A -001	4955.58	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	136P -D -001	19455.24	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	139-006.04	550.62	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	147D -A -002.03	1284.78	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	147D-A-002.02	550.62	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	154H-A-004.02	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	155O -A -013	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	156C -T -013	1468.32	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	156F -D -018	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	156K -J -005.01	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	1590-C-025.01	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	167B -B -007	367.08	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	167K -C -010	183.54	23653000	2602	260205	2/29/2024	60138
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Chattanooga City Treasurer	200717	167K -C -015	734.16	23653000	2602	260205	2/29/2024	60138

41071.8

American Water

Check No. 2600017550

Check Date. 02/22/2024

1 Water Street
Camden, NJ 08102

Invoice No Remarks

RLS191-60166

Invoice amount	Cash Disc	Net Paid
41,071.80	0.00	41,071.80
41,071.80	0.00	41,071.80

HGF-6

200717 CHATTANOOGA CITY TREASURER

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017550
DATE 02/22/2024

FORTY-ONE THOUSAND SEVENTY-ONE and 80/100 *****

PAY TO THE
ORDER OF:CHATTANOOGA CITY TREASURER
PO Box 191
CHATTANOOGA TN 37401-0191

\$*****41,071.80*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE



⑈ 2600017550 ⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402



Jamie Zurkiya, City Treasurer

CITY OF CHATTANOOGA
2023 Tax Notice

Phone: 423-643-7262
Email: ptax@chattanooga.gov

Total Due: \$550.62
Date Due: 02/29/2024
PIDN: 2023-77766
Security Code: 2747
Parcel #: 147DA002.02
Location: 4240 SHALLOWFORD RD

TENNESSEE-AMERICAN WATER COMPANY
109 WIEHL ST
CHATTANOOGA, TN 37403

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	3	183.5400	550.62

PAYMENT OPTIONS:

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS – TAX RELIEF AND TAX FREEZE IS FOUND ON THE BACK

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK.
TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE BILL NUMBER ON YOUR CHECK.

CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

Location: 4240 SHALLOWFORD RD

IF NOT PAYING IN FULL - Indicate how to apply payment

- ☐ TAXES ONLY
☐ PARTIAL PAYMENT

PIDN: 2023-77766
Date Due: 02/29/2024
Amount Enclosed: _____

Please make checks payable to:
Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

002023777660000055062

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-80468

Security Code: 7557

Parcel #: 108DA002.02

*****AUTO**MIXED AADC 373 30 47 7076 1 MB 0.561

TENNESSEE AMERICAN WATER CO

ATTN: TAX DEPARTMENT

PO BOX 2738

CAMDEN, NJ 08101-2738



Location: 4121 MOUNTAIN CREEK RD

Description	Basis	Rate	Amount Due
Real Tax 2023	30,800	0.0225	693.00
STORMWATER FEE 2023	11	183.5400	2,018.94
Total due by FEBRUARY 29, 2024			\$2,711.94
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.igovservices.com

Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.

- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024

- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401

Include bottom portion of this notice, but no other correspondence.

- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

TAX RELIEF AND TAX FREEZE IS FOUND ON THE BACK

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-80468

Date Due: 02/29/2024

Amount Due: \$2,711.94

Location: 4121 MOUNTAIN CREEK RD

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300804680000271194

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402



Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Jamie Zurkiya, City Treasurer

CITY OF CHATTANOOGA 2023 TAX NOTICE

*****AUTO**MIXED AADC 373 30 46 7075 1 MB 0.561

TENNESSEE AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738



Date Due: 02/29/2024

PIDN: 2023-77162

Security Code: 9090

Parcel #: 154HA004.02

Location: 0 KELLYS FERRY RD

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-77162

Date Due: 02/29/2024

Amount Due: \$183.54

Location: 0 KELLYS FERRY RD

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300771620000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-80901

Security Code: 4785

Parcel #: 139006.04

*****AUTO**MIXED AADC 373 30 46 7075 1 MB 0.561

TENNESSEE AMERICAN WATER CO

ATTN TAX DEPT

PO BOX 2738

CAMDEN, NJ 08101-2738



**DELINQUENT AMOUNTS DUE ON THIS PROPERTY, Please
call 423-643-7262 for more information.**

Location: 3590 JENKINS RD

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	3	183.5400	550.62
Total due by FEBRUARY 29, 2024			\$550.62
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.govservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

Location: 3590 JENKINS RD

PIDN: 2023-80901

Date Due: 02/29/2024

Amount Due: \$550.62

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

**DELINQUENT AMOUNTS DUE ON THIS PROPERTY, Please
call 423-643-7262 for more information.**



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

☐ Taxes Only

☐ Partial Payment

See reverse side for more information

202300809010000055062

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-82864

Security Code: 8705

Parcel #: 147DA002.03

*****AUTO**MIXED AADC 373 30 46 7075 1 MB 0.561

TENNESSEE AMERICAN WATER CO

ATTN TAX DEPT

PO BOX 2738

CAMDEN, NJ 08101-2738



Location: 4234 SHALLOWFORD RD

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	7	183.5400	1,284.78
Total due by FEBRUARY 29, 2024			\$1,284.78
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com

Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.

- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024

- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401

Include bottom portion of this notice, but no other correspondence.

- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-82864

Date Due: 02/29/2024

Amount Due: \$1,284.78

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

Location: 4234 SHALLOWFORD RD

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300828640000128478

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-27910

Security Code: 9939

Parcel #: 128OC004

Location: 0 NEW YORK AVE

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	9	183.5400	1,651.86
Total due by FEBRUARY 29, 2024			\$1,651.86
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
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- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-27910

Date Due: 02/29/2024

Amount Due: \$1,651.86

Location: 0 NEW YORK AVE

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300279100000165186

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov

OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-28327

Security Code: 4577

Parcel #: 128PL012

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Location: 0 ELMENDORF ST

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
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- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-28327

Date Due: 02/29/2024

Amount Due: \$183.54

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

Location: 0 ELMENDORF ST

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300283270000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-32609

Security Code: 9320

Parcel #: 135EE001

Location: 0 DELMONT ST

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
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- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-32609

Date Due: 02/29/2024

Amount Due: \$183.54

Location: 0 DELMONT ST

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300326090000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-35896

Security Code: 4639

Parcel #: 136OA003

Location: 1490 RIVERSIDE DR

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	24	183.5400	4,404.96
Total due by FEBRUARY 29, 2024			\$4,404.96
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-35896

Date Due: 02/29/2024

Amount Due: \$4,404.96

Location: 1490 RIVERSIDE DR

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300358960000440496

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402



Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Jamie Zurkiya, City Treasurer

**CITY OF CHATTANOOGA
2023 TAX NOTICE**

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-35897

Security Code: 3166

Parcel #: 136OA004

Location: 1500 RIVERSIDE DR

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	8	183.5400	1,468.32
Total due by FEBRUARY 29, 2024			\$1,468.32
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.gov/services
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
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PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

TAX RELIEF AND TAX FREEZE IS FOUND ON THE BACK

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK. TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE PIDN ON YOUR CHECK.



CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-35897

Date Due: 02/29/2024

Amount Due: \$1,468.32

Location: 1500 RIVERSIDE DR

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300358970000146832

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-35948

Security Code: 9510

Parcel #: 136PA001

Location: 941 RIVERSIDE DR

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	27	183.5400	4,955.58
Total due by FEBRUARY 29, 2024			\$4,955.58
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-35948

Date Due: 02/29/2024

Amount Due: \$4,955.58

Location: 941 RIVERSIDE DR

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300359480000495558

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-35981

Security Code: 8107

Parcel #: 136PD001

Location: 101 WIEHL ST

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	106	183.5400	19,455.24
Total due by FEBRUARY 29, 2024			\$19,455.24
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-35981

Date Due: 02/29/2024

Amount Due: \$19,455.24

Location: 101 WIEHL ST

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300359810001945524

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-53321

Security Code: 8503

Parcel #: 1550A013

Location: 0 OCHS HWY

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

TAX RELIEF AND TAX FREEZE IS FOUND ON THE BACK

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR CHECK. TO ENSURE PROPER CREDIT, PLEASE INCLUDE THE PIDN ON YOUR CHECK.



CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-53321

Date Due: 02/29/2024

Amount Due: \$183.54

Location: 0 OCHS HWY

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300533210000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-54655

Security Code: 6253

Parcel #: 156CT013

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Location: 0 MAIN STREET EXT

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	8	183.5400	1,468.32
Total due by FEBRUARY 29, 2024			\$1,468.32
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanooga.tn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
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INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-54655

Date Due: 02/29/2024

Amount Due: \$1,468.32

Location: 0 MAIN STREET EXT

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300546550000146832

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-55175

Security Code: 5316

Parcel #: 156FD018

Location: 2720 E MAIN ST

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
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Include bottom portion of this notice, but no other correspondence.
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

Location: 2720 E MAIN ST

PIDN: 2023-55175

Date Due: 02/29/2024

Amount Due: \$183.54

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300551750000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-56423

Security Code: 9316

Parcel #: 156KJ005.01

Location: 0 S CREST RD

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-56423

Date Due: 02/29/2024

Amount Due: \$183.54

Location: 0 S CREST RD

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300564230000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-63488

Security Code: 4377

Parcel #: 159OC025.01

Location: 0 SHADY REST RD

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

Location: 0 SHADY REST RD

PIDN: 2023-63488

Date Due: 02/29/2024

Amount Due: \$183.54

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300634880000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

Date Due: 02/29/2024

PIDN: 2023-63631

Security Code: 3496

Parcel #: 167BB007

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Location: 0 GUILD TRL

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	2	183.5400	367.08
Total due by FEBRUARY 29, 2024			\$367.08
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-63631

Date Due: 02/29/2024

Amount Due: \$367.08

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

Location: 0 GUILD TRL

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300636310000036708

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-65303

Security Code: 8345

Parcel #: 167KC010

Location: 0 BEDFORD AVE

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	1	183.5400	183.54
Total due by FEBRUARY 29, 2024			\$183.54
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
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PAY ONLINE:



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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-65303

Date Due: 02/29/2024

Amount Due: \$183.54

Location: 0 BEDFORD AVE

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

☐ Taxes Only

☐ Partial Payment

See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300653030000018354

CITY OF CHATTANOOGA
101 E 11TH ST ROOM 100
CHATTANOOGA, TN 37402

Jamie Zurkiya, City Treasurer



**CITY OF CHATTANOOGA
2023 TAX NOTICE**

Phone: 423-643-7262
Email: ptax@chattanooga.gov
OFFICE HOURS
Monday through Friday
8:00 a.m. to 4:30 p.m.

TENN AMERICAN WATER CO
ATTN TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738

Date Due: 02/29/2024

PIDN: 2023-65308

Security Code: 4803

Parcel #: 167KC015

Location: 0 BEDFORD AVE

Description	Basis	Rate	Amount Due
STORMWATER FEE 2023	4	183.5400	734.16
Total due by FEBRUARY 29, 2024			\$734.16
Past due as of MARCH 1, 2024			

PAYMENT OPTIONS

- ONLINE: chattanoogatn.igovservices.com
Fees apply: 2.55% or \$2.20 minimum for card, \$2 for e-check.
- FIRST HORIZON BANK: CHATTANOOGA LOCATIONS ONLY. Please bring this entire document with you and present separate checks per bill listed above by 02/29/2024
- MAIL: Chattanooga City Treasurer, P.O. Box 191, Chattanooga, TN 37401
Include bottom portion of this notice, but no other correspondence.
- IN PERSON: City Hall, 101 E 11th Street, 1st Floor

PAY ONLINE:



INFORMATION REGARDING THE SENIOR PROGRAMS

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CITY OF CHATTANOOGA
TREASURER'S OFFICE
423-643-7262

PIDN: 2023-65308

Date Due: 02/29/2024

Amount Due: \$734.16

Location: 0 BEDFORD AVE

Amount Enclosed: _____
Please make checks payable to City of Chattanooga

- ☐ Taxes Only
☐ Partial Payment
See reverse side for more information



Chattanooga City Treasurer
PO Box 191
Chattanooga, TN 37401-0191

202300653080000073416

Property REVIEW NOTES

COMPANY NAME: TN-GA-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 12/20/2023PREPARER: (Sign)+(Date) A Roman 11/22/2023REVIEWED BY: Michael Mupo 11/22/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60195

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 3,494.41	Catoosa County Property Tax Total = \$3,104.74

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Catoosa County Tax Commissioner	200428	P2888-PP	3104.74	23653000	2602	260205	12/20/2023	60195
							3104.74					

American Water1 Water Street
Camden, NJ 08102Check No. 2600017418
Check Date. 11/28/2023

Invoice No Remarks

Invoice amount	Cash Disc	Net Paid
3,104.74	0.00	3,104.74
3,104.74	0.00	3,104.74

RLS225-60195

200428 Gary W Autry

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017418
DATE 11/28/2023

THREE THOUSAND ONE HUNDRED FOUR and 74/100 *****

PAY TO THE
ORDER OF:Gary W Autry
CATOOSA COUNTY TAX COMMISSIONER
796 Lafayette St
Ringgold GA 30736-2319

*****3,104.74*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE



⑈ 2600017418 ⑆ ⑆ 031202770 ⑆ 8013584806 ⑆

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

☐ Check here if you would like to receive tax bill by email. (See Back)

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 12/20/2023PREPARER: (Sign)+(Date) J Hutchins 10/24/2023REVIEWED BY:
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60065

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$	City of Rossville Property Tax Total = \$5,115.32

DATE MAILED (if different than check date):

CALENDAR UPDATED:

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	GA	GA-City of Rossville	200422	2-004 063	929.27	23653000	2602	260205	12/20/2023	60065
18	2023 Statement Year	Tennessee American Water Co	GA	GA-City of Rossville	200422	2-024 030	33.25	23653000	2602	260205	12/20/2023	60065
18	2023 Statement Year	Tennessee American Water Co	GA	GA-City of Rossville	200422	P1 3148-PP	4152.8	23653000	2602	260205	12/20/2023	60065

5115.32

American Water1 Water Street
Camden, NJ 08102Check No. 2600017377
Check Date. 10/31/2023

Invoice No Remarks

Invoice amount Cash Disc Net Paid

ROSSVILLECITY23 TNAW CITY OF ROSSVILLE 2023

5,115.32

0.00

5,115.32

HGF-3

5,115.32

0.00

5,115.32

200422 ROSSVILLE CITY OF

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA
NEW JERSEY55-277
312NO. 2600017377
DATE 10/31/2023

FIVE THOUSAND ONE HUNDRED FIFTEEN and 32/100 *****

PAY TO THE
ORDER OF:ROSSVILLE CITY OF
PROPERTY TAXES
PO Box 159
ROSSVILLE GA 30741-0159

\$*****5,115.32*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE

⑈ 2600017377 ⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102ON Overnight Mail
JALEN HUTCHINS
1 WATER ST
CAMDEN NJ 08102

RA7910

City of Rossville

Tax Department
PO Box 159
Rossville, GA 30741-0159
(706) 866-1325

2023 Ad Valorem Tax Notice

RETURN SERVICE REQUESTED

1



*****AUTO**MIXED AADC 296 12 1 MB 0.558

TENNESSEE AMERICAN WATER CO
PO BOX 2738
CAMDEN, NJ 8101

IMPORTANT MESSAGES - PLEASE READ

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you.

Please put your bill number(s) on your check.

Interest and penalty will be added to payments postmarked after 12/20/2023.

For property sold during 2023, the tax bill will remain in the name of the owner as of January 1st 2023 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

If you have an escrow account, send a copy of this bill to the mortgage company. We do not send one.

Office hours are 8:00 a.m. to 4:30 p.m. Monday through Friday.

2023 Ad Valorem Tax Notice for Real and Personal Property

TAX YEAR		ACCOUNT NUMBER	BILL NUMBER	DUE DATE		
2023		3937	1865	12/20/2023		
PROPERTY ID			PROPERTY DESCRIPTION			
2004 063			PTLL 10 9/4			
FAIR MARKET VALUE	RATIO	ASSESSED VALUE		HTRG	NET TAXABLE VALUE	
218344	.40	87337.60		0.00	87337.60	
SPECIAL MESSAGES TAXES ARE DUE 12/20/2023 Local Option Sale Tax Information Mills required to produce city budget 16.670 Mill reduction due to sales tax roll back 6.030 Actual mill rate set by city officials 10.640 Tax savings due to sales tax rollback \$526.65			TAX SUMMARY	NET TAXABLE VALUE	MILL RATE	AMOUNT
			Total Current Due	87337.60	10.640	929.27
					PAY THIS AMOUNT	929.27

PLEASE RETURN BOTTOM PORTION WITH PAYMENT**2023 TAXPAYER'S STATEMENT**

TENNESSEE AMERICAN WATER CO
PO BOX 2738
CAMDEN, NJ 8101

PROPERTY ID	PROPERTY DESCRIPTION	
2004 063	PTLL 10 9/4	
BILL NUMBER	DUE DATE	TOTAL TAX DUE
1865	12/20/2023	929.27

PAYMENT INSTRUCTIONS

- Please make check or money order payable to the CITY OF ROSSVILLE
- Please write the bill number(s) on your check
 - If a receipt is desired, please include a stamped, self addressed envelope.
 - If taxes are to be paid by a mortgage company, send them this portion only.
 - If you are paying after the due date, please call our office for the full amount due.
 - Interest on unpaid tax bills is applied in compliance with GA Code 48-2-40
 - Penalty on unpaid tax bills is applied in compliance with GA Code 48-2-44

PLEASE SEND PAYMENT TO:

**City of Rossville**

Tax Department
PO Box 159
Rossville, GA 30741-0159

City of Rossville

Tax Department
PO Box 159
Rossville, GA 30741-0159
(706) 866-1325

2023 Ad Valorem Tax Notice

RETURN SERVICE REQUESTED



1

*****AUTO**MIXED AADC 296 13 1 MB 0.558
TENNESSEE AMERICAN WATER CO
ATTN TAX DEPARTMENT
PO BOX 2738
CAMDEN, NJ 8101

IMPORTANT MESSAGES - PLEASE READ

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If you have an escrow account, send a copy of this bill to the mortgage company. We do not send one.

Office hours are 8:00 a.m. to 4:30 p.m. Monday through Friday.

2023 Ad Valorem Tax Notice for Real and Personal Property

TAX YEAR		ACCOUNT NUMBER	BILL NUMBER	DUE DATE	
2023		3938	1866	12/20/2023	
PROPERTY ID			PROPERTY DESCRIPTION		
P1 3148			EQUIPMENT		
FAIR MARKET VALUE	RATIO	ASSESSED VALUE		HTRG	NET TAXABLE VALUE
975753	.40	390301.20		0.00	390301.20

SPECIAL MESSAGES

TAXES ARE DUE 12/20/2023

Local Option Sale Tax Information

Mills required to produce city budget	16.670
Mill reduction due to sales tax roll back	6.030
Actual mill rate set by city officials	10.640
Tax savings due to sales tax rollback	\$2,353.52

TAX SUMMARY	NET TAXABLE VALUE	MILL RATE	AMOUNT
Total Current Due	390301.20	10.640	4,152.80
		PAY THIS AMOUNT	4,152.80

PLEASE RETURN BOTTOM PORTION WITH PAYMENT

2023 TAXPAYER'S STATEMENT

TENNESSEE AMERICAN WATER CO
ATTN TAX DEPARTMENT
PO BOX 2738
CAMDEN, NJ 8101

PROPERTY ID	PROPERTY DESCRIPTION	
P1 3148	EQUIPMENT	
BILL NUMBER	DUE DATE	TOTAL TAX DUE
1866	12/20/2023	4,152.80

PAYMENT INSTRUCTIONS

Please make check or money order payable to the CITY OF ROSSVILLE

- Please write the bill number(s) on your check
- If a receipt is desired, please include a stamped, self addressed envelope.
- If taxes are to be paid by a mortgage company, send them this portion only.
- If you are paying after the due date, please call our office for the full amount due.
- Interest on unpaid tax bills is applied in compliance with GA Code 48-2-40
- Penalty on unpaid tax bills is applied in compliance with GA Code 48-2-44

PLEASE SEND PAYMENT TO:



City of Rossville
Tax Department
PO Box 159
Rossville, GA 30741-0159

Property REVIEW NOTES

COMPANY NAME: TN-GA-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 12/31/2023PREPARER: (Sign)+(Date) A Roman 10/31/2023REVIEWED BY: Michael Mupo 11/1/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60116

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 1,185.99	City of Lookout Mountain Property Tax Total = \$965.26

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	GA	GA-City of Lookout Mountain	202136	GA-P3494-PP	965.26	23653000	2602	260205	12/29/2023	60116

965.26

American Water1 Water Street
Camden, NJ 08102Check No. 2600017384
Check Date. 11/02/2023

Invoice No Remarks

RLS123-60116

Invoice amount	Cash Disc	Net Paid
965.26	0.00	965.26
965.26	0.00	965.26

HGF-3

202136 LOOKOUT MOUNTAIN CITY OF

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA
NEW JERSEY55-277
312NO. 2600017384
DATE 11/02/2023

NINE HUNDRED SIXTY-FIVE and 26/100 *****

PAY TO THE
ORDER OF:LOOKOUT MOUNTAIN CITY OF
TAX COLLECTOR
1214 LULA LAKE RD
LOOKOUT MOUNTAIN GA 30750-3118\$*****965.26*
VOID AFTER 90 DAYS

AUTHORIZED SIGNATURE



⑈2600017384⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

2023 Property Tax Statement

CINDY ROBERTS
City of Lookout Mountain
1214 Lula Lake Road
Lookout Mountain, GA 30750-3118

Bill No.	Due Date	TOTAL DUE
2023-10105	12/31/2023	965.26

Map: P3494

Location: 0 CITY OF LOOKOUT

Payment Good Through: 12/31/2023

Printed: 10/12/2023

FORWARDING SERVICE REQUESTED**MAKE CHECK OR MONEY ORDER PAYABLE TO:**

City of Lookout Mountain



*****AUTO**MIXED AADC 373 4 2 640 1 MB 0.561

TENNESSEE AMERICAN WATER CO
C/O AMERICAN WATER SSC
ATTN TAX DEPARTMENT
PO BOX 2738
CAMDEN NJ 08101-2738



If you have an escrow account, send a copy of this bill to the mortgage company.
We do not send one.

Office hours are 8:00 A.M. - 4:00 P.M. Monday thru Friday.

5% Interest will be added to the first month and .75% each additional month if not
paid by due date.

To pay with Credit Card www.lookoutmtnga.com

Cindy Roberts
City of Lookout Mountain
1214 Lula Lake Road

Lookout Mountain, GA 30750-3118

**RETURN THIS PORTION WITH PAYMENT**

(Interest will be added monthly if not paid by due date)



BILL NUMBER BARCODE

CINDY ROBERTS
City of Lookout Mountain
1214 Lula Lake Road
Lookout Mountain, GA 30750-3118

Phone: (706) 820-1586 Fax: (706) 820-0138

Tax Payer: TENNESSEE AMERICAN WATER CO

Map Code: P3494 PERSONAL

Description: MEFF/

Location: 0 CITY OF LOOKOUT

Bill No: 2023-10105

District: 04 CITY OF LOOKOUT MOUNTAIN

Building Value	Land Value	Acres	Fair Market Value	Due Date			Payment Good Through	Exemptions	
0	0	0.0000	371,255	12/31/2023			12/31/2023		
Entity		Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
CITY OF LOOKOUT MOUNTAIN		371,255.00	148,502.00	0.00	148,502.00	8.3900	1,245.93	0.00	965.26
SALES TAX CREDIT		371,255.00	148,502.00	0.00	148,502.00	1.8900	0.00	-280.67	0.00
TOTALS						6.5000	1,245.93	-280.67	965.26



BILL NUMBER BARCODE

We encourage you to pay your bill by mail which will avoid the lines and should be more convenient for you. Please put your bill number(s) on your check. Interest and penalty will be added to payments postmarked after December 31, 2023.

For property sold during 2023, the tax bill will remain in the name of the owner as of January 1, 2023 until paid. If the sales contract provided for the buyer to pay the taxes, the seller should forward that person the tax information on the bill.

Bill No: 2023-10105	
Current Due	965.26
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payment	0.00
Back Taxes	0.00
TOTAL DUE	965.26

Property REVIEW NOTES

COMPANY NAME: TN-GA-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 12/20/2023PREPARER: (Sign)+(Date) A Roman 11/2/2023REVIEWED BY: Michael Mayo 11/3/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES ☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK ☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60123

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 20,591.32	Walker County Property Tax Total = \$18,121.43

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	0P870 010-OP998-PP	3405.78	23653000	2602	260205	12/20/2023	60123
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	2-004 063	1953.93	23653000	2602	260205	12/20/2023	60123
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	2-024 030	69.91	23653000	2602	260205	12/20/2023	60123
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	2P870 030-2P3148-PP	8731.82	23653000	2602	260205	12/20/2023	60123
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	4P870 020-4P3494-PP	3322.29	23653000	2602	260205	12/20/2023	60123
18	2023 Statement Year	Tennessee American Water Co	GA	GA-Walker County Tax Commissioner	200423	6P870 010-PP	637.7	23653000	2602	260205	12/20/2023	60123

18121.43

American Water1 Water Street
Camden, NJ 08102

Invoice No Remarks

RLS141-60123

TAW_R_CADDR2 004 073024 Attachment 1

Check No. 2600017396

Check Date. 11/14/2023

Invoice amount	Cash Disc	Net Paid
18,121.43	0.00	18,121.43
18,121.43	0.00	18,121.43

HGF-3

200423 WALKER CO TAX COMMISSIONER

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017396
DATE 11/14/2023

EIGHTEEN THOUSAND ONE HUNDRED TWENTY-ONE and 43/100 *****

PAY TO THE
ORDER OF:WALKER CO TAX COMMISSIONER
PO Box 628
LAFAYETTE GA 30728-0628\$*****18,121.43*
VOID AFTER 90 DAYS

AUTHORIZED SIGNATURE



⑈2600017396⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-29863	12/20/2023	69.91

Map Code: 2024 030

Location: 0 S MISSION RIDGE DR

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
 Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



*****AUTO**MIXED AADC 373 73 43 25205 1 MB 0,561

TENN AMERICAN WATER CO
 PO BOX 2738
 CAMDEN NJ 08101-2738



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: TENN AMERICAN WATER CO

Map Code: 2024 030

Description: PTL 65 9/4

Location: 0 S MISSION RIDGE DR

Bill No: 2023-29863

District: 02 CITY OF ROSSVILLE

PROPERTY OWNER(S)	LOCATION		BILLING DATE		BILL #	BILLING GOOD THROUGH
TENN AMERICAN WATER CO PO BOX 2738 CAMDEN NJ 08101-2738	0 S MISSION RIDGE DR		10/6/2023		2023-29863	12/20/2023
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE
	812	7,000	7,812	0.05		12/20/2023
	PROPERTY DESCRIPTION					
	PTLL 65 9/4					

ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
STATE TAX	7,812	3,125	0	3,125	0.0000	0.00	0.00	0.00	0.00
COUNTY M&O	7,812	3,125	0	3,125	9.8530	30.79	0.00	0.00	23.09
SCHOOL M&O	7,812	3,125	0	3,125	14.9820	46.82	0.00	0.00	46.82
COUNTY SALES TAX CREDIT	7,812	3,125	0	3,125	-2.4630	0.00	-7.70	0.00	0.00
TOTAL						77.61			69.91

2023 Current Tax	\$69.91
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$69.91

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com





Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



AG02

*****AUTO**MIXED AADC 373 73 44 25206 1 MB 0.581

06
 ATTN TAX DEPARTMENT C/O AMERICAN WATER SS
 PO BOX 2738
 CAMDEN NJ 08101-2738



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-64074	12/20/2023	637.70

Map Code: 6P3511

Location: 0 CITY OF FORT OGLETHO

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
 Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: 06

Map Code: 6P3511

Description:

Location: 0 CITY OF FORT OGLETHO

Bill No: 2023-64074

District: 06 CITY OF FORT OGLETHORPE

PROPERTY OWNER(S)	LOCATION		BILLING DATE	BILL #	BILLING GOOD THROUGH
06 ATTN TAX DEPARTMENT C/O AMERICAN WATER SSC PO BOX 2738 CAMDEN NJ 08101-2738	0 CITY OF FORT OGLETHO		10/6/2023	2023-64074	12/20/2023
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS
			60,785		
PROPERTY DESCRIPTION					

ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
STATE TAX	60,785	24,314	0	24,314	0.0000	0.00	0.00	0.00	0.00
COUNTY M&O	60,785	24,314	0	24,314	9.8530	239.57	0.00	0.00	179.68
SCHOOL M&O	60,785	24,314	0	24,314	14.9820	364.27	0.00	0.00	364.27
CITY OF FT OGL	60,785	24,314	0	24,314	3.8560	93.75	0.00	0.00	93.75
COUNTY SALES TAX CREDIT	60,785	24,314	0	24,314	-2.4630	0.00	-59.89	0.00	0.00
TOTAL						697.59			637.70

2023 Current Tax	\$637.70
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$637.70

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com





Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-64073	12/20/2023	8,731.82

Map Code: 2P3148

Location: 0 CITY OF ROSSVILLE

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



*****AUTO**MIXED AADC 373 73 45 25207 1 MB 0.581

02
 ATTN TAX DEPARTMENT C/O AMERICAN WATER SS
 PO BOX 2738
 CAMDEN NJ 08101-2738



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: 02

Map Code: 2P3148

Description:

Location: 0 CITY OF ROSSVILLE

Bill No: 2023-64073

District: 02 CITY OF ROSSVILLE

PROPERTY OWNER(S)	LOCATION		BILLING DATE		BILL #	BILLING GOOD THROUGH
02 ATTN TAX DEPARTMENT C/O AMERICAN WATER SSC PO BOX 2738 CAMDEN NJ 08101-2738	0 CITY OF ROSSVILLE		10/6/2023		2023-64073	12/20/2023
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE
			975,753			12/20/2023
PROPERTY DESCRIPTION						

ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
STATE TAX	975,753	390,301	0	390,301	0.0000	0.00	0.00	0.00	0.00
COUNTY M&O	975,753	390,301	0	390,301	9.8530	3,845.64	0.00	0.00	2,884.33
SCHOOL M&O	975,753	390,301	0	390,301	14.9820	5,847.49	0.00	0.00	5,847.49
COUNTY SALES TAX CREDIT	975,753	390,301	0	390,301	-2.4630	0.00	-961.31	0.00	0.00
TOTAL						9,693.13			8,731.82

2023 Current Tax	\$8,731.82
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$8,731.82

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com





Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



CG02

*****AUTO**MIXED AADC 373 73 48 25210 1 MB 0.561

TENNESSEE AMERICAN WATER CO
 PO BOX 2738
 CAMDEN NJ 08101-2738



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-29876	12/20/2023	1,953.93

Map Code: 2004 063

Location: 0 CHICKAMAUGA AVE

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
 Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: TENNESSEE AMERICAN WATER CO

Map Code: 2004 063

Description: PTLL 10 9/4

Location: 0 CHICKAMAUGA AVE

Bill No: 2023-29876

District: 02 CITY OF ROSSVILLE

PROPERTY OWNER(S)		LOCATION		BILLING DATE		BILL #		BILLING GOOD THROUGH	
TENNESSEE AMERICAN WATER CO PO BOX 2738 CAMDEN NJ 08101-2738		0 CHICKAMAUGA AVE		10/6/2023		2023-29876		12/20/2023	
		BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE		
		31,337	187,007	218,344	1.45		12/20/2023		
		PROPERTY DESCRIPTION							
		PTLL 10 9/4							
ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
	218,344	87,338	0	87,338	0.0000	0.00	0.00	0.00	0.00
MO	218,344	87,338	0	87,338	9.8530	860.54	0.00	0.00	645.43
MO	218,344	87,338	0	87,338	14.9820	1,308.50	0.00	0.00	1,308.50
SALES TAX CREDIT	218,344	87,338	0	87,338	-2.4630	0.00	-215.11	0.00	0.00
		</							

2023 Current Tax	\$1,953.93
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$1,953.93

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com





Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



2602

*****AUTO**MIXED AADC 373 73 46 25208 1 MB 0.561

04
 ATTN TAX DEPARTMENT C/O AMERICAN WATER SS
 PO BOX 2738
 CAMDEN NJ 08101-2738



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-64075	12/20/2023	3,322.29

Map Code: 4P3494

Location: 0 CITY OF LOOKOUT

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
 Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: 04

Map Code: 4P3494

Description:

Location: 0 CITY OF LOOKOUT

Bill No: 2023-64075

District: 04 CITY OF LOOKOUT MOUNTAIN

PROPERTY OWNER(S)	LOCATION		BILLING DATE		BILL #	BILLING GOOD THROUGH
04 ATTN TAX DEPARTMENT C/O AMERICAN WATER SSC PO BOX 2738 CAMDEN NJ 08101-2738	0 CITY OF LOOKOUT		10/6/2023		2023-64075	12/20/2023
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES	EXEMPTIONS	DUE DATE
			371,255			12/20/2023
	PROPERTY DESCRIPTION					

ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
STATE TAX	371,255	148,502	0	148,502	0.0000	0.00	0.00	0.00	0.00
COUNTY M&O	371,255	148,502	0	148,502	9.8530	1,463.19	0.00	0.00	1,097.43
SCHOOL M&O	371,255	148,502	0	148,502	14.9820	2,224.88	0.00	0.00	2,224.86
COUNTY SALES TAX CREDIT	371,255	148,502	0	148,502	-2.4630	0.00	-365.76	0.00	0.00
TOTAL						3,688.05			3,322.29

2023 Current Tax	\$3,322.29
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$3,322.29

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com





Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com

FORWARDING SERVICE REQUESTED



SG02

*****AUTO**MIXED AADC 373 73 47 25209 1 MB 0.581

00
 ATTN TAX DEPARTMENT C/O AMERICAN WATER SS
 PO BOX 2738
 CAMDEN NJ 08101-2738



IF TAXES ARE PAID BY YOUR MORTGAGE COMPANY, SEND THEM THIS PORTION		
BILL #	DUE DATE	TOTAL DUE
2023-64072	12/20/2023	3,405.78

Map Code: 0P998

Location: 0 UNINCORPORATED

Please put the bill number on checks and money orders. All major credit cards, except American Express, are accepted with a 2.75% processing fee with a minimum of \$1.50 at both tax offices. If you are paying after the due date, please call 706-638-2929 for the amount due including interest and late charges. Pay online at: walkercountytax.com. Tax bills are sent to the owner of record January 1st of the tax year. If you have sold the property, please forward the bill to the new owner. For a receipt include a stamped, self-addressed envelope. THE TAX OFFICE IS NOT RESPONSIBLE FOR BEING SURE ALL YOUR PROPERTIES ARE PAID.

MAKE CHECK OR MONEY ORDER PAYABLE TO:

Walker County Tax Commissioner
 Carolyn W. Walker
 PO Box 510
 Rock Spring, GA 30739-0510



DETACH BOTTOM PORTION TO KEEP FOR YOUR RECORDS AND RETURN TOP PORTION WITH PAYMENT.



Carolyn W. Walker
Walker County Tax Commissioner
 PO Box 510 • Rock Spring, GA 30739
 carolyn.w@walkergatax.com
 Phone: (706) 638-2929



Scan the QR code
 to pay from your
 smart device

2023 PROPERTY TAX STATEMENT

Tax Payer: 00

Map Code: 0P998

Description:

Location: 0 UNINCORPORATED

Bill No: 2023-64072

District: 05 WALKER COUNTY UNINCORPORATED

PROPERTY OWNER(S)	LOCATION	BILLING DATE	BILL #	BILLING GOOD THROUGH
00 ATTN TAX DEPARTMENT C/O AMERICAN WATER SSC PO BOX 2738 CAMDEN NJ 08101-2738	0 UNINCORPORATED	10/6/2023	2023-64072	12/20/2023
	BUILDING VALUE	LAND VALUE	TOTAL FAIR MARKET VALUE	ACRES
			410,988	
				EXEMPTIONS
	PROPERTY DESCRIPTION			

ENTITY	ADJUSTED FMV	NET ASSESSMENT	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	HTRG CREDIT	NET TAX
STATE TAX	410,988	164,395	0	164,395	0.0000	0.00	0.00	0.00	0.00
COUNTY M&O	410,988	164,395	0	164,395	9.8530	1,619.78	0.00	0.00	942.81
SCHOOL M&O	410,988	164,395	0	164,395	14.9820	2,462.97	0.00	0.00	2,462.97
COUNTY SALES TAX CREDIT	410,988	164,395	0	164,395	-2.4630	0.00	-404.90	0.00	0.00
COUNTY INSURANCE TAX CREDIT	410,988	164,395	0	164,395	-1.6550	0.00	-272.07	0.00	0.00
TOTAL						4,082.75			3,405.78

2023 Current Tax	\$3,405.78
Penalty	\$0.00
Interest	\$0.00
Other Fees	\$0.00
Previous Payments	\$0.00
Delinquent Tax*	\$0.00
TOTAL DUE	\$3,405.78

Residents of Walker County are eligible for a Homestead Exemption on the property they own and occupy as their primary residence on January 1st of the taxable year. As of January 1st, following the homeowners 62nd, 65th, 70th and 75th birthdays, they could be eligible for additional exemptions based on age and income limits. To qualify for any homestead exemptions, applications must be received at the tax offices by April 1st for the taxable year. For required documents or further information, please call 706-638-2929. Thank you for allowing me to serve as your Tax Commissioner. Carolyn Walker



Credit cards accepted online at:
www.walkercountytax.com



Property REVIEW NOTES

COMPANY NAME: TN-AW

RETURN / TAX TYPE: Real

TAX PERIOD / YEAR: 2023

DUE DATE: 2/23/2024

PREPARER: (Sign)+(Date) A Roman 12/8/2023

REVIEWED BY: Michael Mupo 12/8/23
(Sign)+(Date)

Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES ☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK ☐ ACH

DOCUMENTATION:

- ☒ Review Notes (this form)
- ☐ Check / ACH Confirmation
- ☐ Return / letters to be mailed
- ☐ Disbursement Request
- ☐ Online filings and other screen shots
- ☐ Work papers
- ☐ Source Docs
- ☐ Account Reconciliation
- ☒ Disbursement by Originator

Calendar: _____ **SAP:** _____

Scanned: _____ **Approved:** _____

60248

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 1,759,291.07	Hamilton County Property Tax Total = \$1,323,419.39

DATE MAILED (if different than check date):

CALENDAR UPDATED:

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	108 D 002.02	689.09	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	Chattaanooga (1) - PP	1120358.51	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	City of Red Bank (3R)-PP	46817.46	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	County South - Outside (2) PP	16397.82	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	Ridgeside(2R)-PP	3690.15	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	Town of East Ridge(2E)-PP	121842.99	23653000	2602	260205	2/29/2024	60248
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Hamilton County Trustee	200418	Town of Lookout Mountain(3L)-PP	13623.37	23653000	2602	260205	2/29/2024	60248
							1323419.39					

5505552023066237 060000068909N



Bill Hullander

Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
1 WATER STREET
P. O. BOX 2738
CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176324

STATE GRID: OSAP WS001600

DISTRICT: County South (2)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	732,929	2.2373	\$16,397.82
TOTAL AMOUNT:			\$16,397.82

HAMILTON COUNTY TAX
DUE UPON RECEIPT **INTEREST ADDED MARCH 1, 2024**

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
PHONE (423) 209-7270 FAX (423) 209-7271



Bill Hullander

Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
1 WATER STREET
P. O. BOX 2738
CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176325

STATE GRID: OSAP WS001600

DISTRICT: Chattanooga (1)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	50,076,365	2.2373	\$1,120,358.51
TOTAL AMOUNT:			\$1,120,358.51

HAMILTON COUNTY TAX
DUE UPON RECEIPT INTEREST ADDED MARCH 1, 2024

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
PHONE (423) 209-7270 FAX (423) 209-7271



Bill Hullander

Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
1 WATER STREET
P. O. BOX 2738
CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176326

STATE GRID: OSAP WS001600

DISTRICT: East Ridge (2E)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	3,493,906	2.2373	\$78,169.16
East Ridge OSAP Tax		1.2500	\$43,673.83
TOTAL AMOUNT:			\$121,842.99

HAMILTON COUNTY TAX
DUE UPON RECEIPT INTEREST ADDED MARCH 1, 2024

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
PHONE (423) 209-7270 FAX (423) 209-7271



Bill Hullander
Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
 1 WATER STREET
 P. O. BOX 2738
 CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176327

STATE GRID: OSAP WS001600

DISTRICT: Lookout Mountain (3L)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	608,920	2.2373	\$13,623.37
TOTAL AMOUNT:			\$13,623.37

HAMILTON COUNTY TAX
DUE UPON RECEIPT INTEREST ADDED MARCH 1, 2024

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
 PHONE (423) 209-7270 FAX (423) 209-7271



Bill Hullander

Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
1 WATER STREET
P. O. BOX 2738
CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176328

STATE GRID: OSAP WS001600

DISTRICT: Red Bank (3R)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	1,198,205	2.2373	\$26,807.44
Red Bank OSAP Tax		1.6700	\$20,010.02
TOTAL AMOUNT:			\$46,817.46

HAMILTON COUNTY TAX
DUE UPON RECEIPT INTEREST ADDED MARCH 1, 2024

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
PHONE (423) 209-7270 FAX (423) 209-7271



Bill Hullander

Hamilton County Trustee

12/7/2023

TENNESSEE AMERICAN WATER COMPA
1 WATER STREET
P. O. BOX 2738
CAMDEN, NJ 08101

BILL YEAR: 2023

BILL NUMBER: 176329

STATE GRID: OSAP WS001600

DISTRICT: Ridgeside (2R)

Notes

- 1.
- 2.
3. Office of State Assessed Property

	Assessment	Rate	Tax Amount
OSAP Tax	77,082	2.2373	\$1,724.56
Ridgeside OSAP Tax		2.5500	\$1,965.59
TOTAL AMOUNT:			\$3,690.15

HAMILTON COUNTY TAX
DUE UPON RECEIPT INTEREST ADDED MARCH 1, 2024

Make check payable to and mail to:

HAMILTON COUNTY TRUSTEE, 625 GEORGIA AVE ROOM 210, CHATTANOOGA, TN 37402-1494
PHONE (423) 209-7270 FAX (423) 209-7271

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/29/2024PREPARER: (Sign)+(Date) A Roman 11/8/2023REVIEWED BY: Michael Mupo 11/9/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60152

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$	Marion County Property Tax Total = \$302

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Marion County Trustee	200420	008.01-000-058-779	62	23653000	2602	260205	2/29/2024	60152
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Marion County Trustee	200420	009.08-000-058-000	156	23653000	2602	260205	2/29/2024	60152
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Marion County Trustee	200420	023.00-000-058-381	84	23653000	2602	260205	2/29/2024	60152

302

American Water1 Water Street
Camden, NJ 08102

Check No. 2600017523

Check Date.02/01/2024

Invoice No Remarks

Invoice amount Cash Disc Net Paid

RLS181-60152

302.00

0.00

302.00

302.00

0.00

302.00

200420 MARION CTY TRUSTEE

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017523
DATE 02/01/2024

THREE HUNDRED TWO *****

PAY TO THE
ORDER OF:MARION CTY TRUSTEE
PO Box 789
JASPER TN 37347-0789

\$*****302.00*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE

⑈ 2600017523 ⑆ 031202770 ⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102



MARION COUNTY
Diane Massengale, Trustee
P.O. Box 789 • Jasper, Tn 37347
423-942-2681

RETURN SERVICE REQUESTED

MARION COUNTY TAX NOTICE - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI
01	118		118	009.08	000	058	

Tax Receipt

19890

Total Due

\$156.00

Property Address

1355 JASPER HIGHLANDS PKWY

Make checks payable to: **Marion County Trustee**



*****AUTO**ALL FOR AADC 373 3 106
TENNESSEE AMERICAN WATER COMPANY
9 WIEHL ST
CHATTANOOGA, TN 37403-1407



DIANE MASSENGALE, TRUSTEE
MARION COUNTY
P.O. BOX 789
JASPER TN 37347-0789



☐ Indicate Address Change on Reverse Side

Please write receipt number on your check. Amount Remitted: _____

Taxes are due 10/02/23 to 02/29/24

To avoid interest, taxes must
be paid by February 29, 2024.

Please return TOP portion with your payment. The bottom portion, along with your canceled check, will serve as your receipt. If a receipt is required, please enclose a self-addressed stamped envelope.

Marion County Tax Notice - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI	Tax Receipt #	Total Due
01	118		118	009.08	000	058		19890	\$156.00

Property Address

1355 JASPER HIGHLANDS PKWY

Classification

Residential

Subdivision

Lot

Block

Acres

0.25

Additional Description

Land value \$30,400

Improvement value \$5,000

Personal property \$0

Appraised value \$35,400

Assessment 25%

Assessed value \$8,850

Tax Rate 1.7603

Roll Back \$0.00

Current Taxes \$156.00

Your payment options are:

- ◆ By mail: P.O. Box 789, Jasper, TN 37347 Payment post-marked after February 29, 2024 must include interest.
- ◆ Outside drop box
- ◆ At our office: 1 Courthouse Sq., Suite 103, Jasper, TN 37347
- ◆ On-line at our vendor's website: www.tntrustee.org

A vendor convenience fee of 2.75% may apply, fees subject to change.

(Your canceled check serves as your receipt)

Make checks payable to: **Marion County Trustee**



**Please see back of this notice
for additional information.*



**Property taxes are due upon receipt, but to avoid
interest, taxes must be paid by February 29, 2024.**

MARION COUNTY TRUSTEE
1 COURTHOUSE SQUARE
SUITE 103
JASPER, TN 37347
423-942-2681

Office Hours
Monday thru Friday
8:00am - 4:00pm CST
Our office will not be open on Saturday, Feb. 24

Receipt information:

Date paid: _____ Amount _____ Check# _____



MARION COUNTY
Diane Massengale, Trustee
P.O. Box 789 • Jasper, Tn 37347
423-942-2681

RETURN SERVICE REQUESTED

MARION COUNTY TAX NOTICE - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI
01	133C	B	133E	023.00	000	058	381

Tax Receipt

19891

Total Due

\$84.00

Property Address

TIMBER RIDGE DR

Make checks payable to: **Marion County Trustee**



*****AUTO**ALL FOR AADC 373 3 106
TENNESSEE AMERICAN WATER COMPANY
9 WIEHL ST
CHATTANOOGA, TN 37403-1407



DIANE MASSENGALE, TRUSTEE
MARION COUNTY
P.O. BOX 789
JASPER TN 37347-0789



☐ Indicate Address Change on Reverse Side

Please write receipt number on your check. Amount Remitted: _____

Taxes are due 10/02/23 to 02/29/24

To avoid interest, taxes must
be paid by February 29, 2024.

Please return TOP portion with your payment. The bottom portion, along with your canceled check, will serve as your receipt. If a receipt is required, please enclose a self-addressed stamped envelope.

Marion County Tax Notice - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI	Tax Receipt #	Total Due
01	133C	B	133E	023.00	000	058	381	19891	\$84.00

Property Address

TIMBER RIDGE DR

Classification

Residential

Subdivision

TIMBER RIDGE

Lot

23

Block

Acres

0.00

Additional Description

PUMPING STATION

Your payment options are:

◆ By mail: P.O. Box 789, Jasper, TN 37347 Payment post-marked after February 29, 2024 must include interest.

◆ Outside drop box

◆ At our office: 1 Courthouse Sq., Suite 103, Jasper, TN 37347

◆ On-line at our vendor's website: www.tntrustee.org

A vendor convenience fee of 2.75% may apply, fees subject to change.

(Your canceled check serves as your receipt)

Make checks payable to: **Marion County Trustee**



**Please see back of this notice
for additional information.*



**Property taxes are due upon receipt, but to avoid
interest, taxes must be paid by February 29, 2024.**

MARION COUNTY TRUSTEE
1 COURTHOUSE SQUARE
SUITE 103
JASPER, TN 37347
423-942-2681

Office Hours
Monday thru Friday
8:00am - 4:00pm CST
Our office will not be open on Saturday, Feb. 24

Receipt information:

Date paid: _____ Amount _____ Check# _____

Land value	\$12,800
Improvement value	\$6,200
Personal property	\$0
Appraised value	\$19,000
Assessment	25%
Assessed value	\$4,750
Tax Rate	1.7603
Roll Back	\$0.00
Current Taxes	\$84.00



MARION COUNTY
Diane Massengale, Trustee
P.O. Box 789 • Jasper, Tn 37347
423-942-2681

RETURN SERVICE REQUESTED

MARION COUNTY TAX NOTICE - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI
03	050B	A	050G	008.01	000	058	779

Tax Receipt

19889

Total Due

\$62.00

Property Address

MARYLAND AVE E

Make checks payable to: **Marion County Trustee**



*****AUTO**ALL FOR AADC 373 3 106

TENNESSEE AMERICAN WATER COMPANY
A TENNESSEE CORPORATION
9 WIEHL ST
CHATTANOOGA, TN 37403-1407



DIANE MASSENGALE, TRUSTEE
MARION COUNTY
P.O. BOX 789
JASPER TN 37347-0789



☐ Indicate Address Change on Reverse Side

Please write receipt number on your check. Amount Remitted: _____

Taxes are due 10/02/23 to 02/29/24

To avoid interest, taxes must
be paid by February 29, 2024.

Please return TOP portion with your payment. The bottom portion, along with your canceled check, will serve as your receipt. If a receipt is required, please enclose a self-addressed stamped envelope.

Marion County Tax Notice - 2023

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI	Tax Receipt #	Total Due
03	050B	A	050G	008.01	000	058	779	19889	\$62.00
Your payment options are: ◆ By mail: P.O. Box 789, Jasper, TN 37347 Payment post-marked after February 29, 2024 must include interest. ◆ Outside drop box ◆ At our office: 1 Courthouse Sq., Suite 103, Jasper, TN 37347 ◆ On-line at our vendor's website: www.tntrustee.org A vendor convenience fee of 2.75% may apply, fees subject to change. (Your canceled check serves as your receipt) Make checks payable to: Marion County Trustee								Property Address MARYLAND AVE E	
								Classification Residential	
								Subdivision SOWDER	
								Lot 2	Block 1.05
								Additional Description	
								Land value	\$14,000
								Improvement value	\$0
								Personal property	\$0
								Appraised value	\$14,000
								Assessment	25%
								Assessed value	\$3,500
								Tax Rate	1.7603
								Roll Back	\$0.00
								Current Taxes	\$62.00

***Please see back of this notice
for additional information.**

**Property taxes are due upon receipt, but to avoid
interest, taxes must be paid by February 29, 2024.**

MARION COUNTY TRUSTEE
1 COURTHOUSE SQUARE
SUITE 103
JASPER, TN 37347
423-942-2681

Office Hours
Monday thru Friday
8:00am - 4:00pm CST
Our office will not be open on Saturday, Feb. 24

Receipt information:

Date paid: _____ Amount _____ Check# _____

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 02/28/2024PREPARER: (Sign)+(Date) A Roman 1/16/2024REVIEWED BY: Michael Mupo 1/16/24
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

58563

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 88,373.00	Marion County Property Tax Total = \$71,099

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Marion County Trustee	200420	WS001600-PP	71099	23653000	2602	260205	2/29/2024	60298

71099

American Water1 Water Street
Camden, NJ 08102Check No. 2600017495
Check Date.01/23/2024

Invoice No Remarks

Invoice amount Cash Disc Net Paid

RLS562-60298

71,099.00

0.00

71,099.00

71,099.00

0.00

71,099.00

HGF-3

200420 MARION CTY TRUSTEE

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017495
DATE 01/23/2024

SEVENTY-ONE THOUSAND NINETY-NINE *****

PAY TO THE
ORDER OF:MARION CTY TRUSTEE
PO Box 789
JASPER TN 37347-0789

\$*****71,099.00*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE

⑈ 2600017495 ⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

PROPERTY TAX NOTICE

TAX YEAR 2023		MARION COUNTY		TENNESSEE
	Receipt# 5800057	Tax District	2023 Tax Summary	
			Property Tax Rate	
General Parcel Data				
Property Address WS001600		Tax Amount		71,099.00

Property Classification WATER / SEWER	Assessment 4,039,089

County 058	City

Total Amount Due 71,099.00

Current Assessment Data	Tax Collection Period
	From: 12/05/2023 To: 02/28/2024

Total Assessment	4,039,089

DIANE B. MASSENGALE
MARION COUNTY TRUSTEE
P O BOX 789
JASPER TN 37347
(423)942-2681

TENNESSEE AMERICAN WATER COMPANY
1 WATER STREET
P. O. BOX 2738
CAMDEN NJ 08101

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/29/2024PREPARER: (Sign)+(Date) A Roman 11/2/2023REVIEWED BY: Michael Mupo 11/5/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60134

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$5.00	Sequatchie County Property Tax Total = \$6.00

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN- Sequatchie County Trustee	201390	003.00P-005-077	6	23653000	2602	260205	2/29/2024	60134

American Water1 Water Street
Camden, NJ 08102Check No. 2600017549
Check Date. 02/22/2024

Invoice No Remarks

RLS192-60165

Invoice amount	Cash Disc	Net Paid
6.00	0.00	6.00
6.00	0.00	6.00

201390 SEQUATCHIE COUNTY TRUSTEE

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017549
DATE 02/22/2024

SIX *****

PAY TO THE
ORDER OF:SEQUATCHIE COUNTY TRUSTEE
PO Box 715
DUNLAP TN 37327-0715

\$*****6.00*

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE



⑈ 2600017549 ⑈ ⑆ 031202770⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

Sequatchie County Tax Notice 2023

Larry S. Lockhart, Trustee (423) 949-2526

P.O. Box 715 Dunlap, TN 37327

Office Hours: Mon. thru Thur. 8am - 4pm CST/ Friday 8am to 12(noon) CST

TAX YEAR 2023

RECEIPT # 190

**PERSONAL
PROPERTY**

Please make checks payable to:

**SEQUATCHIE COUNTY or
SEQUATCHIE COUNTY TRUSTEE**

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI	Property Address
04	047H	G	047H	003.00P	005	077		DUNLAP TN



*****AUTO**MIXED AADC 373 23 34
AMERICAN WATERWORKS SVS
GENERAL TAX DEPT
PO BOX 2738
CAMDEN, NJ 08101-2738



Total Due
by 2/29/24: \$6.00

**If a receipt is required,
enclose a self-addressed
stamped envelope**

Amount Remitted \$ _____

Please return this portion with your payment.

SEQUATCHIE COUNTY 2023 TAX NOTICE

DIST	MAP	GP	C-MAP	PARCEL	SP-INT	CO	CI
04	047H	G	047H	003.00P	005	077	

TAX YEAR 2023

RECEIPT #	Total Due
190	\$6.00

Property Address
DUNLAP TN

Classification
Commercial

Subdivision

Lot	Block	Acres
Additional Description		
Land value	\$0	
Building value	\$0	
Personal property	\$1,000	
Appraised value	\$1,000	
Assessment	30%	
Assessed value	\$300	
Tax rate	1.8366	
Roll back	\$0.00	
Current taxes	\$6.00	

Lot	Block	Acres
Additional Description		
Land value	\$0	
Building value	\$0	
Personal property	\$1,000	
Appraised value	\$1,000	
Assessment	30%	
Assessed value	\$300	
Tax rate	1.8366	
Roll back	\$0.00	
Current taxes	\$6.00	

Your payment options are:

- Sequatchie County taxes are available for **ONLINE PAYMENT** at www.tennessee trustee.org
- Check or Cash payment at the Trustee's office:**
Sequatchie County Courthouse located at
22 Cherry Street, Dunlap, TN 37327
- Check payment by mail:**
Sequatchie Co. Trustee, P.O. Box 715,
Dunlap, TN 37327
(Payment postmarked after February 29, 2024 must include interest).
- NO CARDS ACCEPTED IN THE OFFICE**
- Partial Payment Options Are Available by Calling the Trustee's Office. **DO NOT SEND PARTIAL PAYMENTS BEFORE CALLING.**

*** Please see back of this notice for additional information.**

To avoid interest, taxes must be paid by February 29, 2024.

Sequatchie County Trustee
P.O. Box 715
Dunlap, TN 37327

Office Hours:
Monday thru Thursday
8:00am - 4:00pm CST
Friday: 8:00am - 12:00 Noon CST
Phone: (423) 949-2526

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/28/2024PREPARER: (Sign)+(Date) A Roman 1/3/2024REVIEWED BY: Michael Mupo 1/3/24
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60284

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$5,932	Sequatchie County Property Tax Total = \$6,468

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN- Sequatchie County Trustee	201390	Sequatchie WS001600- PP	6468	23653000	2602	260205	2/29/2024	60284
							6468					

PROPERTY TAX NOTICE

TAX YEAR 2023		SEQUATCHIE COUNTY		TENNESSEE
	Receipt# 7700021	Tax District	2023 Tax Summary	
			Property Tax Rate	
General Parcel Data				
Property Address WS001600			Tax Amount	6,468.00

Property Classification WATER / SEWER	Assessment 352,145

County 077	City

Total Amount Due	6,468.00

Current Assessment Data	Tax Collection Period
	From: 12/05/2023 To: 02/28/2024

Total Assessment	352,145

LARRY S. LOCKHART
 SEQUATCHIE COUNTY TRUSTEE
 P O BOX 715
 DUNLAP TN 37327
 (423)949-2526

TENNESSEE AMERICAN WATER COMPANY
 1 WATER STREET
 P. O. BOX 2738
 CAMDEN NJ 08101

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/28/2024PREPARER: (Sign)+(Date) A Roman 1/3/2024REVIEWED BY: Michael Mupo 1/3/24
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60287

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$	Town of Jasper Property Tax Total = \$3,301.89

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Town of Jasper	206267	WS001600-58A02-058-363	3301.89	23653000	2602	260205	2/29/2024	60287

3301.89

PROPERTY TAX NOTICE

TAX YEAR 2023		JASPER, MARION COUNTY		TENNESSEE	
		Receipt#	Tax District	2023 Tax Summary	
		5800019	58A02	Property Tax Rate	0.362900
General Parcel Data					
Property Address			Tax Amount		
WS001600					3,301.89

Property Classification	Assessment
WATER / SEWER	909,863

County	City
058	363

Total Amount Due	3,301.89

Current Assessment Data	Tax Collection Period
	From: 12/05/2023 To: 02/28/2024

Total Assessment	909,863

LINDA MASON
TOWN OF JASPER
4460 MAIN ST.
JASPER TN 37347
(423) 942-3180

TENNESSEE AMERICAN WATER COMPANY
1 WATER STREET
P. O. BOX 2738
CAMDEN NJ 08101

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 2/29/2024PREPARER: (Sign)+(Date) A Roman 11/1/2023REVIEWED BY: Michael Mupo 11/5/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☐ Check / ACH Confirmation☐ Return / letters to be mailed☐ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60114

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$4.00	Town of Kimball Property Tax Total = \$4.00

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Town of Kimball	206012	01-133C-B-133E-02300	4	23653000	2602	260205	2/29/2024	60114

American Water1 Water Street
Camden, NJ 08102

Check No. 2600017522

Check Date. 02/01/2024

Invoice No Remarks

Invoice amount Cash Disc Net Paid

RLS145-60114

4.00

0.00

4.00

4.00

0.00

4.00

HGF-3

206012 TOWN OF KIMBALL

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017522
DATE 02/01/2024

FOUR *****

\$*****4.00*

VOID AFTER 90 DAYS

PAY TO THE
ORDER OF:TOWN OF KIMBALL
675 MAIN ST
Kimball TN 37347

AUTHORIZED SIGNATURE

⑈ 2600017522 ⑆ ⑆ 031202770 ⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

2023 PROPERTY TAX NOTICE

2023 Tax Summary

DI Map GP CtlMap Parcel PI SI Tax District
01 133C B 133E 02300 000 58A03

Property Address TIMBER RIDGE DR
Subdivision TIMBER RIDGE

Lot Block Acres
23 Deed Calc

Additional Description
PUMPING STATION

If your taxes are paid by a mortgage company, please forward this notice to them.

If you sold this property after January 1 and the new owner has assumed the responsibility for paying the taxes, please forward this notice to the new owner.

Property Tax Relief Program

State Law provides tax relief to low-income homeowners age 65 or older, certain homeowners who are permanently and totally disabled, and certain disabled veterans. If you believe you may qualify for this relief, you may contact your County Trustee or city collecting official for details. Applications for property tax relief must be filed prior to the deadline for your county and/or city.

Delinquent Taxes

Interest will be added to any delinquent taxes at a rate of 1.5% per month. Some cities may (by charter) have different rates.

Tax Collection Period		
From: 10/02/2023	To: 02/29/2024	
County 058	City 381	SSD 000
Mtg Code		N/TR
Classification RESIDENTIAL		
Appraised Value \$19,000		
Assessed @ 25% \$4,750		
Base Tax Rate \$0.0853		
Tax Amount		\$4.00
Receipt # 930		Total Due \$4.00

TOWN OF KIMBALL

675 MAIN STREET
KIMBALL TN 37347
(423) 837-7040

DI Map	GP CtlMap	Parcel	PI	SI
01 133C	B 133E	02300		000
Receipt #				Total Due
930				\$4.00

TENNESSEE AMERICAN WATER COMPANY
109 WIEHL STREET
CHATTANOOGA TN 37403

To ensure proper credit, please return this portion with your payment.

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 02/29/2024PREPARER: (Sign)+(Date) A Roman 12/18/2023REVIEWED BY: Michael Mupo 12/18/23
(Sign)+(Date)Comptroller
(Sign)+(Date) _____

ONLINE FILING

☐ YES☒ NO

Date Filed Online: _____

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60267

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$16,339.15	Town of Lookout Mountain Property Tax Total = \$13,091.78

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Town of Lookout Mountain	200419	Lookout Mntn Ad Valorem tax-PP	13091.78	23653000	2602	260205	2/29/2024	60267
							13091.78					

American Water

1 Water Street
Camden, NJ 08102
Invoice No Remarks

Check No. 2600017525
Check Date. 02/01/2024

RLS382-60267

Invoice amount	Cash Disc	Net Paid
13,091.78	0.00	13,091.78
13,091.78	0.00	13,091.78

200419 TOWN OF LOOKOUT MOUNTAIN

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water

1 Water Street
Camden, NJ 08102

PNC BANK, NA 55-277
NEW JERSEY 312

NO. 2600017525
DATE 02/01/2024

THIRTEEN THOUSAND NINETY-ONE and 78/100 *****

PAY TO THE
ORDER OF:

TOWN OF LOOKOUT MOUNTAIN
TOWN HALL
PO Box 111
LOOKOUT MTN TN 37350-0111

\$*****13,091.78*
VOID AFTER 90 DAYS




AUTHORIZED SIGNATURE

⑈ 2600017525 ⑆ ⑆ 031202770 ⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water

1 Water Street
Camden, NJ 08102



Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

Town of Lookout Mountain

PO BOX 111
LOOKOUT MOUNTAIN, TENNESSEE 37350

WALKER JONES
MAYOR

COMMISSIONERS
JIM BENTLEY
JOE HAILEY
KAREN LEAVENGOOD
WILLIAM VALADEZ

MUNICIPAL JUDGE
STEVIE PERSINGER



Town Hall 423-821-1226
Fax: 423-821-3193

DUANE SCHERMERHORN
CHIEF OF
FIRE & POLICE DEPARTMENT

BRIAN SMITH
ATTORNEY

BROOKE PIPPENGER
TOWN CONSULTANT

BELINDA ALLEN
ADMINISTRATION

TAX YEAR 2023 Ad Valorem

Tennessee American Water Company
1 Water Street
P.O. Box 2738
Camden, NJ 08101

BILL #10

Assessment \$608,920

Rate \$2.15

Total due \$13,091.78

Taxes must be paid by February 29, 2024

MAKE CHECKS PAYABLE TO:

Town of Lookout Mountain
P.O. Box 111
Lookout Mountain, TN 37350

Belinda Allen
Town of Lookout Mountain
Property Tax Collector
423-821-1226

*If you have a question regarding the appraisal or assessment of this tax notice, you may contact the assessor of property at 423-209-7300

The Town of Lookout Mountain does not discriminate on the basis of race, color, sex, religion, national origin, age, disability or veteran status in its programs, services or its employment practices.

Property REVIEW NOTES

COMPANY NAME: TN-AW

RETURN / TAX TYPE: Real

TAX PERIOD / YEAR: 2023

DUE DATE: 02/29/2024

PREPARER: (Sign)+(Date) A Roman 12/18/2023

REVIEWED BY: Michael Mupo 12/18/23
(Sign)+(Date)

Comptroller
(Sign)+(Date) _____

ONLINE FILING

☐ YES ☒ NO

Date Filed Online: _____

PAY TYPE

☒ CHECK ☐ ACH

DOCUMENTATION:

- ☒ Review Notes (this form)
- ☐ Check / ACH Confirmation
- ☐ Return / letters to be mailed
- ☐ Disbursement Request
- ☐ Online filings and other screen shots
- ☐ Work papers
- ☐ Source Docs
- ☐ Account Reconciliation
- ☒ Disbursement by Originator

Calendar: _____ **SAP:** _____

Scanned: _____ **Approved:** _____

60267

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$16,339.15	Town of Lookout Mountain Property Tax Total = \$13,091.78

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-Town of Lookout Mountain	200419	Lookout Mntn Ad Valorem tax-PP	13091.78	23653000	2602	260205	2/29/2024	60267
							13091.78					

Town of Lookout Mountain

PO BOX 111
LOOKOUT MOUNTAIN, TENNESSEE 37350

WALKER JONES
MAYOR

COMMISSIONERS
JIM BENTLEY
JOE HAILEY
KAREN LEAVENGOOD
WILLIAM VALADEZ

MUNICIPAL JUDGE
STEVIE PERSINGER



Town Hall 423-821-1226
Fax: 423-821-3193

DUANE SCHERMERHORN
CHIEF OF
FIRE & POLICE DEPARTMENT

BRIAN SMITH
ATTORNEY

BROOKE PIPPENGER
TOWN CONSULTANT

BELINDA ALLEN
ADMINISTRATION

TAX YEAR 2023 Ad Valorem

Tennessee American Water Company
1 Water Street
P.O. Box 2738
Camden, NJ 08101

BILL #10

Assessment \$608,920

Rate \$2.15

Total due \$13,091.78

Taxes must be paid by February 29, 2024

MAKE CHECKS PAYABLE TO:

Town of Lookout Mountain
P.O. Box 111
Lookout Mountain, TN 37350

Belinda Allen
Town of Lookout Mountain
Property Tax Collector
423-821-1226

*If you have a question regarding the appraisal or assessment of this tax notice, you may contact the assessor of property at 423-209-7300

The Town of Lookout Mountain does not discriminate on the basis of race, color, sex, religion, national origin, age, disability or veteran status in its programs, services or its employment practices.

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2021DUE DATE: 4/28/2023PREPARER: (Sign)+(Date) R Wilson 4/21/2023REVIEWED BY: Michael Mupo 4/24/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

58948

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ -	Whitwell City 2021 Property Tax Total = \$ 34.66

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
16	2021 Statement Year	Tennessee American Water Co	TN	TN-City of Whitwell	204227	TN-Ciyt of Whitwell	34.66	23653000	2602	260205	2/1/2022	58948
							34.66					

City of Whitwell

13671 Hwy 28 P.O. Box 610
Whitwell, Tennessee 37397

Phone

423-658-5151

Fax

423-658-2397

February 24, 2023

Tennessee American Water Company
109 Wiehl Street
Chattanooga, TN 37403

To Whom It May Concern:

The City of Whitwell received payment for the 2022 property tax for East Maryland Avenue, Whitwell, TN 37397. Our records show that the 2021 property tax for this location has not been paid. We realize that this may have been an oversight due to the tax card was sent to the previous owner (Michael Sowder). I have attached a copy of the tax card for your reference, and the total payment due will be \$34.66. Please feel free to contact me if you have any questions at 423-658-5151 or email acookston@cityofwhitwell1956.org. Thank you.

Sincerely,



Angela Cookston
City Clerk
City of Whitwell

TAX PAYER'S COPY

SOWDER MICHAEL ETUX
LISHA SOWDER
PO BOX 785
JASPER TN 37347

STATE OF TENNESSEE
 PROPERTY TAX RECEIPT **2021**

RECEIPT NO: **908 N**
 COUNTY OF: **058 - MARION**
 CITY OF: **779 - WHITWELL**

IF PAYMENT IS MADE BY CHECK, THIS RECEIPT IS NOT VALID UNTIL
 THE CHECK IS HONORED BY THE BANK ON WHICH IT WAS DRAWN

AND PARCEL

ST	MAP NO.	GP.	CTL. MAP	PARCEL	S. INT.	CITY	TAX RATE \$
3	050B	A	050G	00801	000	779	0.8391
PROPERTY ADDRESS							100% LAND VALUE
09 E MARYLAND AVE							\$ 14,000
SUBDIVISION NAME							100% IMPMT VALUE
VDER							\$ 0
DIMENSIONS							PER PROP VALUE
							\$
ADDITIONAL DESCRIPTION							TOTAL PROP VALUE
							\$ 14,000
							ASSESSMENT @ 25%
							\$ 3,500
							NET PROPERTY TAXES
							\$ 29.37
							SSD 000
							\$ 0.00
							SSD 000
							\$ 0.00
							TOTAL SSD TAXES
							\$ 0.00
							ROLLBACK TAXES
							\$ 0.00
							MISC FEE
							\$ 0.00
							TOTAL DUE
							\$ 29.37

A LISTING OF THE LEVIES COM-
 POSING THE TAX RATE AND THE
 PURPOSES FOR WHICH LEVIED IS
 AVAILABLE IN THE OFFICE OF
 THE COLLECTING OFFICIAL UPON
 REQUEST

TOTAL DUE \$ **29.37**
 DISCOUNT

% \$

ADJUSTMENT \$

PENALTY

TOTAL \$

5.23
 34.66

DATE PAID

AUTHORIZED OFFICIAL
CAROL CONDRA

USE CHECK THE PARCELS AS IT IS YOUR RESPONSIBILITY
 EE THAT TAXES ARE PAID ON ALL YOUR PROPERTY

American Water1 Water Street
Camden, NJ 08102

Check No. 2600017139

Check Date. 04/25/2023

Invoice No Remarks

Invoice amount Cash Disc Net Paid

RLS50711-58948

34.66

0.00

34.66

34.66

0.00

34.66

HGF-3

204227 City of Whitwell Tax Collector

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017139
DATE 04/25/2023

THIRTY-FOUR and 66/100 *****

PAY TO THE
ORDER OF:City of Whitwell Tax Collector
PO Box 610
Whitwell TN 37397-0610

\$*****34.66*

VOID AFTER 90 DAYS

AUTHORIZED SIGNATURE



⑈ 2600017139 ⑆ 031202770 ⑆ 8013584806 ⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

Property REVIEW NOTES

COMPANY NAME: TN-AWRETURN / TAX TYPE: RealTAX PERIOD / YEAR: 2023DUE DATE: 02/28/2024PREPARER: (Sign)+(Date) A Roman 12/12/2023REVIEWED BY: Michael Mupo 12/12/23
(Sign)+(Date)Comptroller
(Sign)+(Date)

ONLINE FILING

☐ YES☒ NO

Date Filed Online:

PAY TYPE

☒ CHECK☐ ACH

DOCUMENTATION:

☒ Review Notes (this form)☒ Check / ACH Confirmation☒ Return / letters to be mailed☒ Disbursement Request☐ Online filings and other screen shots☒ Work papers☒ Source Docs☐ Account Reconciliation☒ Disbursement by Originator

Calendar: _____ SAP: _____

Scanned: _____ Approved: _____

60256

	W/P OR REFERENCE	QUESTION/COMMENTS	DISPOSITION
		Prior year amount= \$ 13,991.15	City of Whitwell Property Tax Total = \$11,357.86

DATE MAILED (if different than check date): _____

CALENDAR UPDATED: _____

statement_year_id	statement_year	prop_tax_company	state	payee	vendor_code	statement_desc	amount_paid	gl_account	profit_center	cost_center	due_date	payment_id
18	2023 Statement Year	Tennessee American Water Co	TN	TN-City of Whitwell	204227	050G-00801-000	29.37	23653000	2602	260205	2/29/2024	60256
18	2023 Statement Year	Tennessee American Water Co	TN	TN-City of Whitwell	204227	TN-City of Whitwell	11328.49	23653000	2602	260205	2/29/2024	60256

11357.86

American Water1 Water Street
Camden, NJ 08102Check No. 2600017506
Check Date. 01/25/2024

Invoice No Remarks

Invoice amount	Cash Disc	Net Paid
11,357.86	0.00	11,357.86
11,357.86	0.00	11,357.86

RLS344-60256

HGF-3

204227 City of Whitwell Tax Collector

CHECK CONTAINS A VOID PANTOGRAPH, MICROPRINT BORDER, CHEMICAL REACTANTS AND A WATERMARK ON BACK — HOLD AT AN ANGLE TO VIEW

American Water1 Water Street
Camden, NJ 08102PNC BANK, NA 55-277
NEW JERSEY 312NO. 2600017506
DATE 01/25/2024

ELEVEN THOUSAND THREE HUNDRED FIFTY-SEVEN and 86/100 *****

PAY TO THE
ORDER OF:City of Whitwell Tax Collector
PO Box 610
Whitwell TN 37397-0610\$*****11,357.86*
VOID AFTER 90 DAYS

AUTHORIZED SIGNATURE



⑈ 2600017506 ⑈ ⑆031202770⑆ 8013584806⑈

See Reverse Side For Easy Opening Instructions

American Water1 Water Street
Camden, NJ 08102Property Tax check
General Tax
1 Water Street
Camden, NJ 08102

WHITWELL, MARION COUNTY

2023 PROPERTY TAX NOTICE

2023 Tax Summary

Tax Collection Period		
From:	10/02/2023	To: 02/29/2024
County 058	City 779	SSD 000
Mtg Code	N/TR	
Classification RESIDENTIAL		
Appraised Value \$14,000		
Assessed @ 25% \$3,500		
Base Tax Rate \$0.8391		
Tax Amount	\$29.37	
Receipt # Total Due		
934		\$29.37

DI	Map	GP	CtlMap	Parcel	PI	SI	Tax District
03	050B	A	050G	00801		000	58A09

Property Address MARYLAND AVE E
Subdivision SOWDER

Lot	Block	Acres
2	Deed 1.05	Calc 1.05

Additional Description

If your taxes are paid by a mortgage company, please forward this notice to them.

If you sold this property after January 1 and the new owner has assumed the responsibility for paying the taxes, please forward this notice to the new owner.

Property Tax Relief Program

State Law provides tax relief to low-income homeowners age 65 or older, certain homeowners who are permanently and totally disabled, and certain disabled veterans. If you believe you may qualify for this relief, you may contact your County Trustee or city collecting official for details. Applications for property tax relief must be filed prior to the deadline for your county and/or city.

Delinquent Taxes

Interest will be added to any delinquent taxes at a rate of 1.5% per month. Some cities may (by charter) have different rates.

CAROL CONDRA
CITY OF WHITWELL RECORDER
PO BOX 610
WHITWELL TN 37397
(423) 658-5151

DI Map	GP CtlMap	Parcel Pl	SI
03 050B	A 050G	00801	000
Receipt #		Total Due	
934		\$29.37	

000987

TENNESSEE AMERICAN WATER COMPANY
A TENNESSEE CORPORATION
109 WIEHL STREET
CHATTANOOGA TN 37403

To ensure proper credit, please return this portion with your payment.

PROPERTY TAX NOTICE

TAX YEAR 2023		WHITWELL, MARION COUNTY		TENNESSEE	
		Receipt#	Tax District	2023 Tax Summary	
		5800008	58A09	Property Tax Rate	0.839100
General Parcel Data					
Property Address			Tax Amount		
WS001600					11,328.49

Property Classification	Assessment
WATER / SEWER	1,350,076

County	City
058	779

Total Amount Due	11,328.49

Current Assessment Data	Tax Collection Period
	From: 12/05/2023 To: 02/28/2024

Total Assessment	1,350,076

CAROL CONDRA
CITY OF WHITWELL RECORDER
PO BOX 610
WHITWELL TN 37397
(423) 658-5151

TENNESSEE AMERICAN WATER COMPANY
1 WATER STREET
P. O. BOX 2738
CAMDEN NJ 08101

[illegible]



JASON E. MUMPOWER
Comptroller

August 1, 2023

TENNESSEE AMERICAN WATER COMPANY
1 WATER STREET
P. O. BOX 2738
CAMDEN NJ 08101

RE: 2023 PUBLIC UTILITY AD VALOREM PROPERTY TAX ASSESSMENTS
COMPANY CODE: WS001600

Dear Sir or Madam:

In accordance with TCA Section 67-5-1301 et seq., the Comptroller of the Treasury has assessed your property, as of January 1, 2023, at:

\$ 90,000,000

Our records are open for inspection during the normal business hours of 8:00 a.m. to 4:30 p.m. CDT.

Pursuant to TCA Section 67-5-1327(b) any owner, or user, the state or any county, municipality, or incorporated town may appear and file an exception to this assessment. Such exception must be filed by Friday, August 11, 2023, with the State of Tennessee, Comptroller of the Treasury, Office of State Assessed Properties, Cordell Hull Building, 425 Rep. John Lewis Way N, Nashville, Tennessee 37243-3400. All persons or entities authorized to file an exception pursuant to TCA Section 67-5-1327(b) but falling to file an exception within ten (10) days from the first Monday in August shall be deemed to have waived any objection to the assessments.

The Comptroller's designee will convene an informal hearing Wednesday, August 23, 2023, 9:30 A.M., in the Cordell Hull Building, 2nd Floor, V C C (2.701). Exceptions and any evidence will be examined at this time and all parties have a right to be represented by counsel.

Please contact our office at 615-741-0140 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Greg W. Moody".

Greg Moody, CAE
Director of Office of State Assessed Properties
GM/dlt

TENNESSEE AMERICAN WATER COMPANY
 ATTN:
 1 WATER STREET
 P. O. BOX 2738
 CAMDEN NJ 08101

DISTRIBUTION OF 2023 TENNESSEE AD VALOREM ASSESSMENT

CODE WS001600
 PAGE 1
 DATE 12/06/23

COUNTY	CITY	CODE	EQUALIZED ASSESSMENT
HAMILTON COUNTY	O/S CITIES	33000	732,929
	CHATTANOOGA	33132	50,076,365
	EAST RIDGE	33230	3,493,906
	LOOKOUT MOUNTAIN	33428	608,920
	RED BANK	33593	1,198,205
	RIDGESIDE	33605	77,082
	HAMILTON COUNTY TOTAL		56,187,407
MARION COUNTY	O/S CITIES	58000	1,551,446
	JASPER	58363	909,863
	POWELLS CROSSROADS	58586	227,704
	WHITWELL	58779	1,350,076
	MARION COUNTY TOTAL		4,039,089
SEQUATCHIE COUNTY	O/S CITIES	77000	352,145
	SEQUATCHIE COUNTY TOTAL		352,145
	GRAND TOTAL		60,578,641

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

Responsible Witness: Robert Prendergast

Question:

2-5. Refer to the Company's Response to Consumer Advocate DR No. 1-20 and the File <TAWC 2024 Rate Case – Labor Exhibit CONFIDENTIAL.xlsx>, Tabs "Union" (Schedule EXP—5.3), "NU Hourly" (Schedule EXP—5.4), and "NU Slry" (Schedule EXP-5.5). Update the information provided on these three tabs based upon the headcount information provided by employee type in the Company's Response to Consumer Advocate DR No. 1-20, for April 2024. For example, the actual active Union employee count in the Company's Response to Consumer Advocate DR No. 1-20 was 66, while the active count on the Schedule EXP—5.3 was 64. Update the Union file to indicate which two vacant positions have been filled and at what compensation level. Likewise identify the position in the Non-Union tab that was active as of December 31, 2024, but which is now vacant. The response should reflect the corresponding changes to update the split between vacant and active positions within all three tabs within the File <TAWC 2024 Rate Case – Labor Exhibit CONFIDENTIAL.xlsx>, based on the April 2024 employee count.

Response:

Please see TAW_R_CADDR2_005_073024_CONFIDENTIAL Attachment, provided in excel format only, for the updated "Union" (Schedule EXP—5.3), "NU Hourly" (Schedule EXP—5.4), and "NU Slry" (Schedule EXP-5.5) Tabs for the updated employee count as of April 30, 2024. The changes included the non-union salaried position of Manager, Ops becoming vacant and the hiring of two union Truck Driver/Utility Worker U121 positions to fill the vacant position of Truck Driver/Utility Worker U121 and one of the vacant Truck Driver/Utility Worker CDL U121 positions.

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

Responsible Witness: Harold Walker

Question:

2-6. Refer to the Direct Testimony of Harold Walker III, File <TN-AW 2024 Lead-Lag Workpapers.xlsx>, Tab "8 Labor" (Schedule HW-8). With respect to this tab respond to the following:

- a. There is a reference stating "Pay date is five days following the end of the payroll period." Clarify whether this statement refers to calendar days or business days; and
- b. Provide a listing of individual pay periods for 2023.

Response:

- a. The pay date is five calendar days following the end of the payroll period.
- b. All TNAW employees are paid on the same pay period, which is bi-weekly Sunday – Friday, with the pay date being five calendar days following the end of the payroll period. Please see the table below for an individual listing of 2023 pay periods:

Pay Period Start	Pay Period End	Paycheck Date
12/26/2022	1/8/2023	1/13/2023
1/9/2023	1/22/2023	1/27/2023
1/23/2023	2/5/2023	2/10/2023
2/6/2023	2/19/2023	2/24/2023
2/20/2023	3/5/2023	3/10/2023
3/6/2023	3/19/2023	3/24/2023
3/20/2023	4/2/2023	4/7/2023
4/3/2023	4/16/2023	4/21/2023
4/17/2023	4/30/2023	5/5/2023
5/1/2023	5/14/2023	5/19/2023
5/15/2023	5/28/2023	6/2/2023

5/29/2023	6/11/2023	6/16/2023
6/12/2023	6/25/2023	6/30/2023
6/26/2023	7/9/2023	7/14/2023
7/10/2023	7/23/2023	7/28/2023
7/24/2023	8/6/2023	8/11/2023
8/7/2023	8/20/2023	8/25/2023
8/21/2023	9/3/2023	9/8/2023
9/4/2023	9/17/2023	9/22/2023
9/18/2023	10/1/2023	10/6/2023
10/2/2023	10/15/2023	10/20/2023
10/16/2023	10/29/2023	11/3/2023
10/30/2023	11/12/2023	11/17/2023
11/13/2023	11/26/2023	12/1/2023
11/27/2023	12/10/2023	12/15/2023
12/11/2023	12/24/2023	12/29/2023
12/25/2023	1/7/2024	1/12/2024

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

Responsible Witness: Dominic DeGrazia

Question:

2-7. Refer to the File <TAWC 2024 Rate Case – Other General Taxes.xlsx>, Tab “Gross Receipts” (Petitioner’s Exhibit EXP-22-General Taxes and Fees-DD).

Respond to the following:

- a. In theory, is the Gross Receipts tax reflected for a given year intended to be based upon the level of the Gross Revenue generated in that same period?
- b. Provide the underlying basis and support for the 2023 Gross Receipts Tax recording of \$985,923 identified as “Amount Per Books”. Explain how this balance was determined.

Response:

- a. Yes, the tax is for the gross receipts generated in the same period.
- b. This \$985,923 balance is the total accrual of tax for the calendar year tax 2023. During the calendar year, the initial estimated monthly accrual was \$79,024.25 for January through August 2023. When TAWC filed the return in late July 2023, TAWC updated the accrual for the current year (2023), trued up the previous year’s (2022) accrual in August 2023 and reset the accrual for the remainder of the year to \$85,296.17 starting in September 2023.

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

Responsible Witness: Dominic DeGrazia

Question:

2-8. Refer to the Company's Response to Consumer Advocate DR No. 1-13, File <TAW_R_CADDR1_013_062524_Attachment 3.pdf>. Provide the underlying calculations and support to determine the Excise Tax Credit of \$694,933.

Response:

The Excise Tax is calculated by multiplying the Company's Net Worth times the current year apportionment percentage. This \$694,933 amount is estimated at year-end annually, and the amount taken as a credit on the Gross Receipts Tax Return. Subsequently, when the Excise Tax is completed, finalized and filed, the actual amount is taken on an Amended Version of the Gross Receipts Tax Return. The 2022 Amended return had Excise Tax Credit of \$768,980.

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

Responsible Witness: Dominic DeGrazia

Question:

2-9. Refer to the 2023 Gross Receipts Tax Return submitted to the Tennessee Department of Revenue, provided as File <Minimum Filing Guidelines (1-86).pdf>, pp. 2675-2676, "2024 TAWC MFG Q047_Attachment 03." Reconcile the \$57,287,904 identified as the Gross Receipts with the Company's 2023 revenue. If the Gross Receipts value is unrelated to 2023 revenue, provide an explanation and reconciliation with the appropriate annual revenue value.

Response:

The Gross Receipts value is based on the 2022 calendar year revenue. The 2023 Gross Receipts return has not been completed yet. TAWC can provide when the return is filed.

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

Responsible Witness: Robert Lane

Question:

2-10. Refer to the File <Minimum Filing Guidelines (1-86).pdf>, p. 2681, “2024 TAWC MFG Q047_Attachment 06”, Schedule D – Schedule of Credits. Within this section, the Company has taken a \$118,112 credit referred to as the “Industrial Machinery and Research and Development Tax Credit”. Regarding this credit provide the following:

- a. Explain how this credit has affected the Company’s claim for State Income Tax Expense or Franchise Tax for the test period in this proceeding;
- b. Explain how this credit has affected the Company’s claim for State Income Tax Expense or Franchise Tax for the attrition period in this proceeding; and
- c. Estimate the level of Industrial Machinery and Research and Development Equipment that will qualify for the credit in 2024 and 2025, consistent with the Company’s overall forecasted plant and equipment additions contained in this filing.

Response:

- a. The Industrial Machinery and Research and Development Tax Credit is taken by the Company on the state franchise and excise tax return. For the test period ending December 31, 2023, an estimate of \$120,000 was included in the tax expense for the year end provision calculation. This was a 2023 estimate based on the 2022 tax return filed. Also included in the test period expense was the 2022 tax return true up amount. Net credit included at December 31, 2023 was 43,112.
- b. For the attrition period, the credit was mistakenly omitted.

- c. See "TAW_R_CADDR2_010_073024_Attachment" for an estimate of the 2024 and 2025 eligible property for the tax credit. Also included is an estimate of the tax credit. Due to its format, this file is provided in Excel format only.

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

Responsible Witness: Robert Lane

Question:

2-11. Refer to the File <TAWC 2024 Rate Case – Deferred Tax.xlsx>, Tab “Book-Tax Diff”. Identify and provide the supporting calculations for the effective federal and Tennessee income tax rates for developing the incremental 2024 and 2025 ADIT adjustments.

Response:

Please see attachment “TAW_R_CADDR2_011_073024_Attachment”. Due to its format the attachment is provided as Excel Worksheets only.

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

Responsible Witness: John Watkins

Question:

2-12. Refer to the Company's Response to Consumer Advocate DR No. 1-60. Identify the account distribution where these costs are recorded on TAWCs' income statement in 2023. The account distributions should be provided separately for each position.

Response:

The account distribution is the same for each of the four positions listed in the response to Consumer Advocate DR No. 1-60 and is as follows:

<u>Compensation Category</u>	<u>GL Account Description</u>
Base Pay	53401000 - AWWSC Services - Labor OPEX
APP	53401000 - AWWSC Services - Labor OPEX
LTPP	53401000 - AWWSC Services - Labor OPEX
401k	53401300 - AWWSC Services - Other Benefits OPEX
DCP	53401300 - AWWSC Services - Other Benefits OPEX
Group Insurance	53401200 - AWWSC Services - Group Insurance OPEX

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

Responsible Witness: Robert Prendergast

Question:

2-13. Provide a copy of the following TAWC job descriptions as referenced in the File

<TAWC 2024 Rate Case – Labor Exhibit-Confidential.xlsx>:

- a. President;
- b. Manager External Affairs; and
- c. For each position, provide the labor charges by account(s) as recorded in 2023.

Revised Response:

- a. Please see TAW_R_CADDR2_013_073024_CONFIDENTIAL Attachment 2.
- b. Please see TAW_R_CADDR2_013_073024_CONFIDENTIAL Attachment.
- c. Please see TAW_R_CADDR2_013_073024_CONFIDENTIAL Attachment 3.

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

Responsible Witness: Robert Prendergast

Question:

2-14. The Company's Response to Consumer Advocate DR No. 1-62 related to Employment Agreement costs, refers back to response Question 7 in the Minimum Filing Guidelines. Is the Company indicating in this response that \$187,101 should be removed from the operating and maintenance costs of the attrition period? If not, identify the month and year in which these costs were incurred and provide a comprehensive explanation supporting the nature of the costs.

Response:

The expense amount of \$187,101 related to employment agreements covered by Question 7 of the Minimum Filing Guidelines were expenses exclusively for management personnel for the test period, year ending December 31, 2023. The Company's response to Consumer Advocate DR No. 1-62 is stating that employment agreement costs are estimated for the attrition period (2025) in the amount of \$116,438, and this is the amount that was inadvertently included in the attrition period revenue requirement. It is the Company's position that \$116,438 should be removed from operating and maintenance costs for the attrition year and the Company will address this in its rebuttal filing.

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

Responsible Witness: Robert Prendergast

Question:

2-15. Refer to the response to Question 7 of the Minimum Filing Guidelines and the non-responsive answer to Consumer Advocate DR No. 1-63, related to Separation/Severance Agreement costs.

- a. In response to Consumer Advocate DR No. 1-63, is the Company acknowledging all of the identified TAWC Separation/Severance costs were incurred in 2023?
- b. If part (a) is no, identify the month and year the Separation/Severance Agreements were incurred. If these costs were incurred in 2023 and any portion of such costs will remain in the proposed revenue requirement, provide the following:
 - i. Provide a copy of any written agreement associated with the costs;
 - ii. Justify the inclusion of costs in the proposed revenue requirement; and
 - iii. Identify the titles of employees subject to the Separation/Severance benefits.

Response:

TAWC objects to this discovery request based on the characterization of the Company's response to Consumer Advocate DR No. 1-63 as "non-responsive". TAWC further objects to this discovery request on the basis that it is overly broad and unduly burdensome given TAWC's previous response to Consumer Advocate DR No. 1-63 in which TAWC explained that the costs related to TAWC's Separation and/or Severance agreements were inadvertently included in the projected revenue requirement for the attrition year and the Company will remove these costs from the projected revenue requirement in its rebuttal testimony filing. Subject to and without waiving these objections, TAWC responds as follows:

- a. In reference to Question 7 of the Minimum Filing Guidelines, none of the severance was incurred in 2023.

- b. The month and year for severance expenses are listed below. Again, however, the costs related to TAWC's Separation and/or Severance agreements were inadvertently included in the projected revenue requirement for the attrition year and the Company will remove these costs from the projected revenue requirement in its rebuttal testimony filing.

TAWC Severance Expense	
Month	Amount
April 2021	\$49,861
May 2021	(2,701)
December 2021	32,682
January 2021	(1,986)

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

Responsible Witness: Robert Prendergast

Question:

2-16. Refer to Question 9 of the Minimum Filing Guidelines. Reconcile this response with the corresponding data provided in Question 7 of the Minimum Filing Guidelines.

Response:

The Company's response to Question 7 of the Minimum Filing Guidelines includes severance and other separation agreement costs associated with TAWC and Service Company for management personnel only. The response to Question 9 of the Minimum Filing Guidelines is TAWC's severance expense for the periods 2012-2023.

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

Responsible Witness: John Watkins

Question:

2-17. Refer to the Company's Response to Consumer Advocate DR No. 1-67. Identify the number of customers added by AWWSC as a result of acquisitions by year for 2020 – 2023.

Response:

AWWSC provides support services to TAWC and to other affiliates of TAWC.

The Company believes the question is seeking to know the number of customers added by regulated affiliates of TAWC, as well as TAWC, as a result of acquisitions by year for 2020 – 2023.

See the table below.

Regulated Affiliate Acquisitions	
Year	Connections
2020	37,748
2021	20,001
2022	70,150
2023	18,069

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

Responsible Witness: John Watkins

Question:

2-18. Provide the overall percentage of AWWSC O&M costs allocated to TAWC by year for the period 2020 – 2023. This response should identify the overall ratio of TAWC allocated costs (numerator) to the total pool of AWWSC costs subject to allocation (denominator).

Response:

Please refer to the table below for the overall percentage of AWWSC O&M costs allocated to TAWC for 2020-2023:

	2020	2021	2022	2023
Allocated O&M Costs to TAWC	\$7,844,974	\$8,381,961	\$8,039,750	\$8,075,310
Total AWWSC O&M Costs	\$272,385,975	\$283,240,934	\$282,270,173	\$280,897,540
Percentage to TAWC	2.88%	2.96%	2.85%	2.87%

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

Responsible Witness: John Watkins

Question:

2-19. Provide an unredacted attachment to the Company's Confidential Response to Consumer Advocate DR No. 1-75.

Response:

The redacted information in the Confidential Response to Consumer Advocate DR No. 1-75 pertains to other American Water companies. TAWC objects to this request on the grounds that it is overly broad, unduly burdensome and seeks confidential and proprietary information regarding other American Water companies and affiliates that are not the subject of this case. Further, the Company objects on the grounds that the confidential information sought is not relevant to the subject matter of this pending action or any request made by TAWC.

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

Responsible Witness: Robert Prendergast

Question:

2-20. Refer to the File <TAWC 2024 Rate Case – Labor Exhibit Confidential.xlsx> and the Company's Response to Consumer Advocate DR No. 1-81. Confirm that the labor data contained in response 1-81 includes the same labor types, Union, Non-Union Hourly, and Non-Union Salaried, as is reflected in the Confidential Labor file.

Response:

The data provided in response 1-81 includes the same labor types included in the file <TAWC 2024 Rate Case – Labor Exhibit Confidential.xlsx>.

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

Responsible Witness: John Watkins

Question:

2-21. Refer to the Company's Response to Consumer Advocate DR No. 1-119 and respond to the following questions:

- a. Provide the accounting entries on the books of (i) TAWC, and (ii) any TAWC affiliate related to each legal suit referenced in this response; and
- b. Confirm that these costs were not charged to TAWC directly. If this is not confirmed, explain the meaning of the third paragraph in greater detail.

Response:

- a. Please see TAW_R_CADDR2_021_073024_Attachment. Please note that the \$117,011 was removed in the Petitioner's Exhibit EXP-12-Insurance Other than Group-JW, on the Exhibit tab in the Test Year Adjustment column.
- b. Confirmed.

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

Responsible Witness: John Watkins

Question:

2-22. Discuss the impact the water main break had on the (i) General Liability, and (ii) Excess Liability costs of the Company, either directly incurred or indirectly allocated.

Response:

The water main break has not had an impact on the (i) General Liability costs, nor the (ii) Excess Liability costs of the Company (TAWC), either directly incurred or indirectly allocated.

In the process of acquiring insurance other than group coverages, American Water gathers exposure data internally and has third party administrators compose loss data. American Water submits this information along with other qualitative submission information to insurance brokers that enter the insurance market to pursue the most competitive coverage terms and conditions, as well as pricing. The two TAWC cases that had insured litigation defense costs are a part of the overall American Water exposure and loss data gathered for submission to insurance brokers prior to going to market, therefore the impact of these cases is not pulled out from the overall risk analysis/negotiations over insurance coverage when allocating Company insurance costs.

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

Responsible Witness: John Watkins

Question:

2-23. Refer to the File <TAW 2024 Rate Case – IOTG Exhibit.xlsx>, Tab “Workpaper”

(Schedule EXP-12.2), and respond to the following:

- a. Provide the costs by Policy Name as reflected in Excel column E for the period 2020 – 2023;
- b. Provide the source and supporting documentation for the projected annual policy cost increase percentage presented in columns I and K;
- c. Provide an explanation for applying an annual projection of policy increase percentages to those policies that don’t terminate until the 1st or 2nd quarter of 2024; and
- d. Provide a complete discussion explaining the nature of the Forecasted General Liability Adjustment and Insurance Workers’ Compensation cap credits.

Response:

- a. See table below.

Policy Name	2020	2021	2022	2023
Crime	\$425	\$491	\$560	\$583
Directors and Officers	6,818	8,036	8,999	8,742
Employment Practices	3,647	4,207	4,841	5,163
Fiduciary	1,221	2,184	2,869	2,962
Travel	179	(30)	68	361
Auto Liability	24,863	22,845	20,576	18,933
General Liability	267,900	370,852	414,713	629,108
Workers' Compensation	58,270	30,289	31,140	53,861
Consult Fee (AL, GL, WC)	5,441	8,048	7,397	12,159
Excess Liability	93,908	133,891	149,557	165,400
Property	186,143	212,201	237,234	254,969
Cyber Liability	5,050	7,410	16,341	15,853
Special Contingency Risk	0	0	59	59
Aviation of Unmanned Vehicles	0	4,162	3,171	2,535
Subtotal	653,866	804,586	897,526	1,170,687
General Liability Adjustment	(\$218)	(\$2,994)	\$0	\$82
Insurance Workers' Compensation Cap Credits	(23,812)	(12,321)	(11,673)	(20,549)
Subtotal	(24,029)	(15,315)	(11,673)	(20,466)
Total	\$629,836	\$789,271	\$885,853	\$1,150,221

b. See table below.

Policy Name	Annual policy cost increase percentage
Crime	The projected annual policy cost increases for crime for 2024 and 2025 are 5% each year. These increases are attributable to changes in market conditions and underlying exposure.
Directors and Officers	The projected annual policy cost increases for directors and officers for 2024 and 2025 are 5% each year. These increases are attributable to changes in market conditions and underlying exposure.
Employment Practices	The projected annual policy cost increases for employment practices for 2024 and 2025 are 3% each year. These increases are attributable to changes in market conditions and underlying exposure.
Fiduciary	The projected annual policy cost increase for fiduciary for 2024 is 10% and for 2025 is 5%. These increases are attributable to changes in market conditions and underlying exposure.
Travel	Actual invoice expenses for travel were available through April 30, 2026, therefore the projected annual policy cost increase for coverage was 0% for both 2024 and 2025.
Auto Liability	Actual invoice expenses for auto liability policies were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% for 2024. The projected annual policy cost increase for 2025 for auto liability is 5%. This increase is attributable to changes in market conditions and increases in the underlying exposure and losses.
General Liability	Actual invoice expenses for general liability policies were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% for 2024. The projected annual policy cost increase for 2025 for auto liability is 1%. This increase is attributable to changes in market conditions and increases in the underlying exposure and losses.

Workers' Compensation	Actual invoice expenses for workers' compensation policies were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% for 2024. The projected annual policy cost increase for 2025 for auto liability is 4%. This increase is attributable to changes in market conditions and increases in the underlying exposure and losses.
Consult Fee (AL, GL, WC)	The projected cost increase for consulting fees for 2024 is 2.9% and for 2025 is 2%. These increases are attributable to changes in market conditions.
Excess Liability	The projected annual policy cost increase for excess liability was projected to be 14.5% for 2024, which is attributable to changes in market conditions and increases in underlying exposure and losses. The projected annual policy cost increase for 2025 for excess liability is 12.5%. These increases are attributable to changes in market conditions and increases in the underlying exposure and losses.
Property	Actual invoice expenses for property policies were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% for 2024. The projected annual policy cost increase for 2025 for auto liability is 15%. This increase is attributable to changes in market conditions and increases in the underlying exposure and losses.
Cyber Liability	Actual invoice expenses for cyber liability were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% for 2024. The projected annual policy cost increase for cyber liability for 2025 is 5%. This increase is attributable to changes in market conditions and underlying exposure.

Special Contingency Risk	Actual invoice expenses for special contingency risk were available through December 31, 2024, therefore the projected annual policy cost increase for coverage was 0% 2024. The projected annual policy cost increase for special contingency risk for 2025 is 10%. This increase is attributable to changes in market conditions and underlying exposure.
Aviation of Unmanned Vehicles	The projected annual policy cost increases for aviation of unmanned vehicles for 2024 and 2025 are 7.5% each year. These increases are attributable to changes in market conditions and underlying exposure.

c. Please see the attachment TAW_R_CADDR2_023_073024_Attachment which updates the Exhibit as filed to the most recent policy dates and rates. For 2024, in the revised file, the only policy that would need to be prorated is the Aviation of Unmanned Vehicles as the policy ends on September 29, 2024. Therefore, the Company applied the projected policy percentage increase for the three months October through December to determine the project 2024 costs. The Company applied the 2025 projected policy cost increase to only the months after the policy would end to ensure that the calendar year 2025 was prorated correctly. For example, the Crime policy ends on April 22, 2025, therefore the Company projected the 2025 amount by using 4 months of the current policy (ends April 2025) and projecting an increase for May through December to determine the cost in 2025. The Company's revised exhibit is \$13,580 less than filed (\$1,115,545-\$1,129,125) on line 27 of the exhibit for 2024 and \$17,042 less than filed (\$1,188,462-\$1,205,504) on line 27 of the exhibit for 2025.

d. Forecasted General Liability Adjustment - Travelers Insurance, the Company's casualty insurance program provider, submits an annual invoice for a retrospective premium. This Travelers retrospective premium considers the policy premiums and other program costs incurred and then adjusts based on actual payroll and claims experience. The General Liability Adjustments for is based on a three-year average as shown in lines 46-49 on the tab for Workpaper.

The Insurance Workers' Compensation cap credits are calculated by taking the gross Workers' Compensation costs and multiplying them by the Labor Cap Credit Rate, resulting in Workers' Compensation Cap

Credits. The Labor Cap Credit Rate is based on the average ratio of dollars charged to capital versus O&M over the three years of 2021-2023. This eliminates from expenses labor related costs which are appropriately charged to capital projects and programs.

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

Responsible Witness: Robert Prendergast

Question:

2-24. Refer to table below which is a combination of the Company's responses to Question 8 of the Minimum Filing Guidelines, File <TAWC 2024 Rate Case - Labor Exhibit Confidential.xlsx>, and in response to Consumer Advocate DR No. 1-180, Attachments 1-6. Provide the following:

Account	Account Name	2019 Total	2020 Total	2021 Total	2022 Total	2023 Total	Co Proposed	Co Proposed	Co Proposed	Co Proposed
							Test Period Adj.	Adj. Test Period	Attrition Period	Attrition Period
50110000	LaborNon-scheduled Overtime- Natural Account	457,198	386,964	494,225	347,245	561,836	-	561,836	(87,372)	474,464
50119900	LaborNon-scheduled Overtime- Capitalized Credits	(444,676)	(386,915)	(494,225)	(347,079)	(561,836)	-	(561,836)	271,184	(290,651)

- a. Why has the Company proposed to only capitalize \$290,651 of the proposed Non-Scheduled Overtime for the proposed attrition period given that in years prior the Company had capitalized 97% - 100% of these costs in prior periods; and
- b. Provide the assumptions used to arrive at the proposed attrition period account balances for these accounts.

Response:

- a. The attrition year Non-Scheduled Overtime amounts were calculated based on an allocation of the overall labor O&M and capital labor by using the two account's percentage of the overall labor O&M and capital labor amounts in 2023.

Allocation Formula Example:

Attrition Year Amount of Labor Non-Scheduled OT – Capitalized Credits = Total Attrition Year Capital Labor x (2023 Labor Non-Scheduled OT – Capitalized Credits /2023 Total Capital Labor)

- b. The Company forecasted labor on a position-by-position basis based on the forecasted headcount and positions for the attrition year. Capitalized labor was calculated using an O&M percentage (calculated as one minus the capitalization percentage) derived from the average ratio of dollars charged to capital versus

O&M for each position type over the three years of 2021-2023. Each employee's labor O&M and capital labor was calculated based on their position type and those totals were added to get to the Company's overall labor O&M and capital labor. The total labor O&M and capital labor was then allocated to each labor account based on that account's percentage of the overall labor O&M and capital labor in 2023.

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

Responsible Witness: John Watkins

Question:

2-25. Refer to table below which is a combination of the Company's responses to Question 8 of the Minimum Filing Guidelines, File <TAWC 2024 Rate Case – Contracted Services Exhibit.xlsx>, and in response to Consumer Advocate DR No. 1-180, Attachments 1-6. Provide the following:

		2019 Total	2020 Total	2021 Total	2022 Total	2023 Total	Co Proposed Test Period Adj.	Co Proposed Adj. Test Period	Co Proposed Attrition Period Adjustment	Co Proposed Attrition Period	
Account #	Account Name										
631.50026	Contract Svc-Other Maint - Admin & General	22,402	36,452	23,775	249,645	235,232	(65,681)	169,551	14,012	183,563	

- a. For each contract provide a comprehensive explanation of services provided;
- b. Provide a copy of invoices supporting 2023 test period costs of \$235,232; and
- c. What has driven the large increase in these expenses from the historical prior periods?

Response:

- a. Please see attachment TAW_R_CADDR2_025_073024_Attachment_1.
- b. Please see attachment TAW_R_CADDR2_025_073024_Attachment_2_Confidential.
- c. The primary drivers of the increased spend in recent years were expenditures related to building repairs and renovations. In 2022, \$94,933 was expensed for building repairs at the chemical building. In 2023, approximately \$202,117 was expensed for various pump/booster station and chemical building renovations/repairs.

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

Responsible Witness: John Watkins

Question:

2-26. Refer to the File <TAWC 2024 Rate Case – Miscellaneous Expense Exhibit>, Tab “Summary by Account” (Schedule EXP-18.1). Provide a detailed description of the activity(ies) of the Company for charges incurred in Account 52515001 Community Relations -Specialty.

Response:

This account, 52515001 Community Relations - Specialty, represents branded items or clothing that are provided as give away items at community events. Please see TAW_R_CADDR2-026_Attachment for two invoices, totaling \$3,387.31, that should have been charged to the account 52582016 Uniforms – Admin & General.

Invoice

Invoice Number	21244	Supplier	Customer
Invoice Date	Nov 30, 2023	YOGI'S PrimoPromo LLC	Tennessee American Water
Supply Date	Nov 30, 2023	402 S Saint Marks Ave	Company
Currency	USD (US Dollar)	Chattanooga, TN 37412-2962	1 Water St
Purchase Order	3000657734	US (United States)	Camden, NJ 08102-1658
Payment Terms	60 days net	423-321-8300	US (United States)
			8667778426
			8565199733

Ship To
Chattanooga Dist_STRM_Dist
1500 Riverside Dr
Chattanooga, TN 37406-4313
US (United States)

Line Items						
#	PO Item	Description	Unit	Qty	Unit Price	Line Total
1	10	Logo apparel	Ea (Each)	1	\$1,670.00	\$1,670.00

Additional Items				
#	Description	Type	Amount	Total
1	Freight Charges	Charge	\$39.24	\$39.24

Comment	Line Item Subtotal	\$1,670.00
Net 30 days	Additional Items Subtotal	\$39.24
	Subtotal	\$1,709.24
	State Tax	\$154.48
	Total Tax Amount	\$154.48
	Invoice Amount	\$1,863.72





YPP, LLC

423-321-8300

402 S. SAINT MARKS AVENUE
CHATTANOOGA, TN 37412TAWC_R_CADDR2-026_073024_Attachment
Page 2**Invoice**

Date	Invoice #
11/30/2023	21244

Bill To
TENNESSEE AMERICAN WATER 1 WATER STREET ATTN: A / P DEPT. 1026 CAMDEN, NJ 08102

Ship To
TENNESSEE AMERICAN WATER ATTN: DAPHNE KIRKSEY 109 WIEHL STREET CHATTANOOGA, TN 37403

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
22225	Net 15	AM	11/30/2023	UPS		
Quantity	Item Code	Description	Price Each	Amount		
6	W207359	Weatherproof - Women's Vintage Diamond Quilted Vest ROSIN - (3) M, (2) L BLACK - (1) XL	42.00	252.00T		
3	W21752	WEATHERPROOF WOMEN'S HEATLAST QUILTED PACKABLE BOMBER OLIVE GREY - (1) M, (1) L, (1) XL	76.00	228.00T		
14	TMILD003	TRAVIS MATTHEW LADIES LONG WEEKEND CREW LIGHT GREY - (1) M, (2) XL BLUE NIGHTS - (2) S, (3) M, (2) L, (1) XL DARK GREY - (1) S, (1) M, (1) L	85.00	1,190.00T		
1	FREIGHT	FREIGHT / SHIPPING	39.24	39.24		
		TN SALES TAX	9.25%	154.48		
We appreciate your prompt payment.			Total		\$1,863.72	
11/30/23 email for			E-mail			
			orders@yogisprimopromo.com			

Invoice

Invoice Number	18068	Supplier	Customer
Invoice Date	May 8, 2023	YOGI'S PrimoPromo LLC	Tennessee American Water
Supply Date	May 8, 2023	402 S Saint Marks Ave	Company
Currency	USD (US Dollar)	Chattanooga, TN 37412-2962	1 Water St
Purchase Order	3000598832	US (United States)	Camden, NJ 08102-1658
Payment Terms	60 days net	423-321-8300	US (United States)
			8667778426
			8565199733

Ship To

TN Corporate Office
109 Wiehl Street
Chattanooga, TN 37403
US (United States)

Line Items

#	PO Item	Description	Unit	Qty	Unit Price	Line Total
1	10	Yogi - Culture Champion T-Shirts	Ea (Each)	9	\$60.00	\$540.00
2	20	Polo Dri-Fit 2XL	Ea (Each)	2	\$62.00	\$124.00
3	30	Polo SMLXL	Ea (Each)	10	\$60.00	\$600.00
4	40	Polo 2XL	Ea (Each)	1	\$62.00	\$62.00
5	50	Digitize logo	Ea (Each)	1	\$35.00	\$35.00

Additional Items

#	Description	Type	Amount	Total
1	Freight Charges	Charge	\$39.93	\$39.93

Comment

This invoice was submitted in December, but was not processed for whatever reason. I am resubmitting now to get it processed. If we could get this paid as soon as possible we would appreciate it.

Line Item Subtotal	\$1,361.00
Additional Items Subtotal	\$39.93
Subtotal	\$1,400.93
State Tax	\$122.66
Total Tax Amount	\$122.66
Invoice Amount	\$1,523.59



YPP, LLC

402 S. SAINT MARKS AVENUE
CHATTANOOGA, TN 37412
423-321-8300

TAWC_R_CADDR2-026_073024_Attachment
Page 4

Invoice

Date	Invoice #
12/14/2022	18068

Bill To
TENNESSEE AMERICAN WATER ATTN: DAPHNE KIRKSEY 109 WIEHL STREET CHATTANOOGA, TN 37403

Ship To
TENNESSEE AMERICAN WATER ATTN: DAPHNE KIRKSEY 109 WIEHL STREET CHATTANOOGA, TN 37403

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
19133	Net 15	AM	12/14/2022	UPS		

Quantity	Item Code	Description	Price Each	Amount
9	838965	NIKE GOLF DRI-FIT CROSSHATCH POLO COOL GREY-ANTHRACITE - (1) M, (6) L, (2) XL	60.00	540.00T
2	838965	NIKE GOLF DRI-FIT CROSSHATCH POLO COOL GREY-ANTHRACITE - (2) 2XL	62.00	124.00T
10	838961	NIKE LADIES CROSSHATCH POLO COOL GREY-ANTHRACITE - (2) S, (5) M, (2) L, (1) XL	60.00	600.00T
1	838961	NIKE LADIES CROSSHATCH POLO COOL GREY-ANTHRACITE - (1) 2XL	62.00	62.00T
1	DIGITIZE	DIGITIZE LOGO	35.00	35.00
1	FREIGHT	FREIGHT / SHIPPING	39.93	39.93
		TN SALES TAX	9.25%	122.66
5/1/23 - Emailed TAW 4/24/23 - Emailed Taulia				

Thank you for your business.

12/15/22 Emailed TAW

E-mail
orders@yogisprimopromo.com

Total

\$1,523.59

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

Responsible Witness: John Watkins

Question:

2-27. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.xlsx>, Tabs “Summary by account” (Schedule EXP-8.1) and “Exhibit” (Petitioner’s Exhibit EXP-8-Support Services-JW). Per account, reconcile the base year adjustments as shown in Schedule EXP-8.1, Column G, with the amounts shown in Petitioner’s Exhibit EXP-8-Support Services-JW ,Column G.

Response:

Please refer to TAW_R_CADDR2_027_073024_Attachment which provides a reconciliation of the base year adjustments in Schedule EXP-8.1, Column G, with the amounts shown in Petitioner’s Exhibit EXP-8-Support Services-JW, Column G.

Adjustment Description	AWWSC Account	Amount by Category	Exhibit EXP-8- Support Services- JW Amount
Removal of one-time non-ratemaking items			(\$70,500)
- Remove severance expense	Labor	(\$67,316)	
- Remove one-time non-ratemaking expense (charitable contributions/donations, lobbying, penalties, injuries & damages)	Other O&M	(1,005)	
- Remove one-time non-ratemaking expense (contracted services for outplacement)	Contract Services	(1,428)	
- Remove one-time non-ratemaking expense (referral bonus)	Other Benefits	(751)	
Adjustment to remove Call Center Building Expense			(41,065)
- Miscellaneous Expenses (telephone, data lines, trash removal, property insurance)	Other O&M	(40,852)	
- Rent Expense	Rents	(213)	
Adjustment for Evansville, Illinois Building Rent and Operating Expense			11,753
- Miscellaneous Expenses (electricity, heating, janitorial, telephone, trash removal)	Other O&M	5,387	
- Rent Expense	Rents	4,943	
- Property Taxes	General Taxes	1,423	
Adjust for Additional Depreciation and Interest through 2024			122,258
- Depreciation	Depr & Amort	98,038	
- LOP Capital Interest	Net Interest	24,220	
Apply Merit Increases & Inflation through 2024			303,912
- Normalize April 2023 merit increase - Labor	Labor	29,902	
- Normalize April 2023 merit increase - Labor Related (group insurance)	Group Insurance	2,697	
- Normalize April 2023 merit increase - Labor Related (pension)	Pension	698	
- Normalize April 2023 merit increase - Labor Related (401k, DCP, ESPP, VEBA)	Other Benefits	1,640	
- Normalize April 2023 merit increase - Labor Related (payroll taxes)	General Taxes	1,961	
- 2024 merit increase - Labor	Labor	145,302	
- 2024 merit increase - Labor Related (group insurance)	Group Insurance	13,128	
- 2024 merit increase - Labor Related (pension)	Pension	3,388	
- 2024 merit increase - Labor Related (401k, DCP, ESPP, VEBA)	Other Benefits	7,977	
- 2024 merit increase - Labor Related (payroll taxes)	General Taxes	9,531	
- 2024 average inflation (contract services)	Contract Services	18,775	
- 2024 average inflation (property taxes, other taxes and licenses)	General Taxes	519	
- 2024 average inflation (other welfare, training, employee awards, tuition aid)	Other Benefits	1,145	
- 2024 average inflation (deferred and current income taxes)	Income Taxes	(142)	
- 2024 average inflation (maintenance expense)	Maint Supplies & Svc	9,197	
- 2024 average inflation (interest expense)	Net Interest	(886)	
- 2024 average inflation (office supplies, software licenses, employee expenses)	Office Supplies	10,300	
- 2024 average inflation (rent expense)	Rents	3,179	
- 2024 average inflation (collection agencies, forms expense)	Customer Accounting	27,198	
- 2024 average inflation (depreciation expense)	Depr & Amort	9,652	
- 2024 average inflation (other miscellaneous expenses)	Other O&M	8,752	
Annualization of labor & benefits for employees transferring to Service Company			6,093
- Labor	Labor	4,412	
- Group Insurance	Group Insurance	985	
- 401k & DCP	Other Benefits	374	
- Payroll Taxes	General Taxes	322	
Adjust for LTTP expense	Labor	41,633	41,633
Pension/OPEB Adjustments			(3,834)
- Pension	Pension	(10,834)	
- OPEB	Group Insurance	7,001	
Adjustment for Postage	Customer Accounting	7,108	7,108
Total Test Year Adjustment of Support Services Expense		\$377,359	\$377,359

Summary by Account Reconciliation

	AWWSC Account	Amount by Category	Schedule EXP-8.1 Amount	Variance
AWWSC Services - Labor OPEX	53401000	\$153,933	\$151,158	\$2,775
AWWSC Services - Pension OPEX	53401100	(6,748)	(6,748)	-
AWWSC Services - Group Insurance OPEX	53401200	23,810	23,810	-
AWWSC Services - Other Benefits OPEX	53401300	10,384	10,384	-
AWWSC Services - Contracted Services OPEX	53401400	17,347	17,346	-
AWWSC Services - Office Supplies OPEX	53401500	10,300	10,300	-
AWWSC Services - Rents OPEX	53401700	7,910	7,910	-
AWWSC Services Customer Accounting OPEX	53401800	34,306	34,306	-
AWWSC Services - Maint Supplies & Svcs OPEX	53401900	9,197	9,197	-
AWWSC Services - Other O&M Expense OPEX	53402100	(27,718)	(24,943)	(2,775)
AWWSC Services - Depr & Amort OPEX	53402200	107,690	107,690	-
AWWSC Services - General Taxes OPEX	53402300	13,756	13,756	-
AWWSC Services - Net Interest OPEX	53402400	23,334	23,334	-
AWWSC Services - Other Inc & Ded OPEX	53402500	-	-	-
AWWSC Services - Income Taxes OPEX	53402600	(142)	(142)	-
		\$377,359	\$377,359	\$0

Labor adjustment in the amount of \$2,775 was erroneously shown as an Other O&M adjustment in Schedule EXP-8.1

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

Responsible Witness: John Watkins

Question:

- 2-28. Refer to the File <TAWC 2024 Rate Case – Shared Services Exhibit.XLSX> tabs “Summary by account” (Schedule EXP-8.1), “Exhibit” (Petitioner’s Exhibit EXP-8-Support Services-JW), and “Workpaper” (Exhibit-8.2). Reconcile the attrition year adjustments as shown in Schedule EXP-8.1, Column K; with the amounts shown in Exhibit-8.2, Column P; and the amounts shown in Petitioner’s Exhibit EXP-8-Support Services-JW, Column I.
- a. Within Exhibit-8.2 the Adjusted Base Total Expense is identified as \$8,047,803. Reconcile this amount with the Base Year Total Expense value of \$8,075,310;
 - b. For each reconciling item identified above, explain why the adjustment is necessary; and
 - c. Reconcile the adjustments identified above with the \$377,359 in Test Year Adjustments identified in Schedule EXP-8.1.

Response:

Please see TAW_R_CADDR2_028_073024_Attachment which provides the reconciliation of Schedule EXP-8.1, Column K, Exhibit-8.1, Column K and EXP-8-Support Services-JW, Column I.

- a. Please see TAW_R_CADDR2_028_073024_Attachment which provides a reconciliation of the Adjusted Base Total Expense and the Base Year Total Expense.
- b. The Company adjusted the Base Year Expense by removing severance expense and one-time non-ratemaking items. Labor and labor-related expenses were normalized for the merit increase effective in April 2023. Lastly, an adjustment was made to annualize labor and labor-related expenses for employees that have transferred from TAWC to AWWSC.

- c. The adjustments identified above are included in the \$377,359 Test Year Adjustments and are provided in the response to TAW_R_CADDR2_027_073024.

Adjustment Description	AWWSC Account	Amount by Category	Petitioner's Exhibit EXP-8-Support Services-JW Amount
Adjust for Additional Depreciation and Interest through 2025			(102,546)
- Depreciation	Depr & Amort	(95,716)	
- LOP Capital Interest	Net Interest	(6,830)	
Apply Merit Increases & Inflation through 2025			259,414
- 2025 merit increase - Labor	Labor	134,747	
- 2025 merit increase - Labor Related (group insurance)	Group Insurance	12,297	
- 2025 merit increase - Labor Related (pension)	Pension	2,733	
- 2025 merit increase - Labor Related (401k, DCP, ESPP, VEBA)	Other Benefits	7,322	
- 2025 merit increase - Labor Related (payroll taxes)	General Taxes	8,750	
- 2025 average inflation (contract services)	Contract Services	19,250	
- 2025 average inflation (property taxes, other taxes and licenses)	General Taxes	568	
- 2025 average inflation (other welfare, training, employee awards, tuition aid)	Other Benefits	1,174	
- 2025 average inflation (deferred and current income taxes)	Income Taxes	(146)	
- 2025 average inflation (maintenance expense)	Maint Supplies & Svc	9,429	
- 2025 average inflation (interest expense)	Net Interest	(294)	
- 2025 average inflation (office supplies, software licenses, employee expenses)	Office Supplies	10,562	
- 2025 average inflation (rent expense)	Rents	3,385	
- 2025 average inflation (collection agencies, forms expense)	Customer Accounting	28,069	
- 2025 average inflation (depreciation expense)	Depr & Amort	12,390	
- 2025 average inflation (other miscellaneous expenses)	Other O&M	9,176	
Adjust for LTTP expense	Labor	27,139	27,139
Total Test Year Adjustment of Support Services Expense		\$184,007	\$184,007

Summary by Account Reconciliation	AWWSC Account	Amount by Category	Schedule EXP-8.1	
			Amount	Variance
AWWSC Services - Labor OPEX	53401000	\$161,887	\$154,465	\$7,421
AWWSC Services - Pension OPEX	53401100	2,733	2,733	-
AWWSC Services - Group Insurance OPEX	53401200	12,297	12,297	-
AWWSC Services - Other Benefits OPEX	53401300	8,496	8,496	-
AWWSC Services - Contracted Services OPEX	53401400	19,250	19,251	-
AWWSC Services - Office Supplies OPEX	53401500	10,562	10,562	-
AWWSC Services - Rents OPEX	53401700	3,385	3,385	-
AWWSC Services Customer Accounting OPEX	53401800	28,069	28,069	-
AWWSC Services - Maint Supplies & Svcs OPEX	53401900	9,429	9,429	-
AWWSC Services - Other O&M Expense OPEX	53402100	9,176	16,596	(7,420)
AWWSC Services - Depr & Amort OPEX	53402200	(83,326)	(83,326)	-
AWWSC Services - General Taxes OPEX	53402300	9,318	9,319	(1)
AWWSC Services - Net Interest OPEX	53402400	(7,124)	(7,124)	-
AWWSC Services - Other Inc & Ded OPEX	53402500	0	-	-
AWWSC Services - Income Taxes OPEX	53402600	(146)	(146)	-
		\$184,007	\$184,007	(\$0)

Labor adjustment in the amount of \$7,421 was erroneously shown as an Other O&M adjustment in Schedule EXP-8.1

Account	53401000	53401100	53401200	53401300	53401400	53401500	53401700	53401800	53401900	53402100 AWWSC	53402200	53402300	53402400	53402500	53402600	
	AWWSC Services - Labor OPEX	AWWSC Services - Pension OPEX	AWWSC Services - Group Insurance OPEX	AWWSC Services - Other Benefits OPEX	AWWSC Services - Contracted Services OPEX	AWWSC Services - Office Supplies OPEX	AWWSC Services - Rents OPEX	AWWSC Services Accounting OPEX	AWWSC Services - Maint Supplies & Svc's OPEX	Services - Other O&M Expense OPEX	AWWSC Services - Dep'r & Amort OPEX	AWWSC Services - General Taxes OPEX	AWWSC Services - Net Interest OPEX	AWWSC Services - Other Inc & Ded OPEX	AWWSC Services - Income Taxes OPEX	Total - Schedule EXP-8.2
Function																
Business Development	\$1,787	\$21	\$124	\$92	\$61	\$146				\$131		\$103				\$2,465
Central Lab	1,032	30	137	63	(70)	13	76		20	839		93	0			2,235
Corp Admin	18,856	(78)	(2,904)	71	903	1,342	206		0	3,111	(84,336)	(357)	(7,275)		(146)	(70,607)
Corporate Security	3,849	41	443	363	2,399	1,786	21		2,045	251		367				11,567
Customer Service Organization (CSO)	27,024	1,538	6,104	1,606	491	873	(0)	28,069		1,131		2,151				68,985
Environmental Leadership	3,180	65	243	167	203	212	27			24		230				4,350
External Affairs & Public Policy	3,601	58	146	170	463	60	2		0	342		194				5,034
Facilities	362		40	30	1,413	259	2,334			267	1,010	32	151			5,898
Finance	30,917	362	2,643	1,835	2,931	704	230		0	(125)		1,979				41,477
Human Resources	13,331	109	1,348	992	2,408	376	43			462		904				19,972
Technology and Innovation (T&I)	12,359	17	1,266	1,030	6,258	3,251	1		7,348	1,494		875				33,899
Investor Relations	752		77	58	671	24				62		51				1,694
Legal	11,513	113	826	700	792	180	175		16	303		615				15,232
Operations Excellence	10,173	207	1,140	482	59	391	51			215		571				13,288
Regulated Ops	11,780	228	367	596	73	731	213			443		1,254				15,686
Safety	740		73	80	96	17				46		66				1,118
Supply Chain	3,209	23	222	162	101	197	5			7,603		191				11,714
Total	\$154,465	\$2,733	\$12,297	\$8,496	\$19,251	\$10,562	\$3,385	\$28,069	\$9,429	\$16,597	(\$83,326)	\$9,319	(\$7,124)	\$0	(\$146)	\$184,007
Summary by Account Reconciliation (Schedule EXP-8.1)	154,465	2,733	12,297	8,496	19,251	10,562	3,385	28,069	9,429	16,596	(83,326)	9,319	(7,124)	0	(146)	184,007
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Amount
Base Year Total Expense	\$8,075,310
Remove severance expense	(67,316)
Remove one-time non-ratemaking items (advertising, charitable contributions/donations, lobbying, penalties, contracted services for outplacement, referral bonus, injuries & damages)	(3,184)
Normalize April 2023 merit increase - Labor & Related	36,899
Anualization of labor & benefits for employees transferring to Service company	6,093
Adjusted Base Year Total Expense	<u>\$8,047,803</u>

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

Responsible Witness: John Watkins

Question:

2-29. Refer to the File <TAWC 2024 Rate Case – Customer Accounting Exhibit.xlsx>, Tab “Workpaper 2” (Schedule EXP-13.3), Cells C12:C18 through N12 through P12, the number of e-check transactions, and provide the same information for years ending 2018-2020.

Response:

Please see TAW_R_CADDR2_029_073024_Attachment for the 2018-2020 information for e-checks transactions.

Response To CAD 02-029

2018-2020 Transaction Counts (Paymentus)

	2018	2019	2020
E-Checks	71,874	79,640	84,551

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TENNESSEE PUBLIC UTILITY COMMISSION
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SECOND DISCOVERY REQUEST OF THE
CONSUMER ADVOCATE DIVISION**

Responsible Witness: John Watkins

Question:

2-30. Refer to the File <TAWC 2024 Rate Case – Customer Accounting Exhibit.xlsx>, Tab “Workpaper 2” (Schedule EXP-13.3), Cells C12:C18 through G12:G18, the credit card vendor and corresponding transaction counts and provide the same information for years ending 2018-2020.

Response:

Please see TAW_R_CADDR2_030_073024_Attachment for the 2018-2020 information for credit card transactions.

Response To CAD 02-030

2018-2020 Credit Card Transaction Counts (Paymentus)

Vendor		2018	2019	2020
Other Credit Cards	Visa	36,485	39,740	42,841
	Visa (Debit)	50,590	56,046	53,830
	MasterCard	17,183	19,109	20,747
	MasterCard (Debit)	26,373	28,619	28,884
	Discover	993	1,159	1,204
	American Express*	0	0	0
	Total	131,624	144,673	147,506

*American Express was first offered to customers as a payment option in December 2021

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Responsible Witness: John Watkins

Question:

2-31. Refer to the File <TAWC 2024 Rate Case - Transportation Exhibit.xlsx>, Tab "Transportation Workpaper" (Schedule EXP-17.2), Cells D6:D16, the 2023 Vehicle Type Counts by Vehicle Type, and cells E6:E16, total year ending expense.

Provide the same information for the years ending 2018-2022.

Response:

Please see the attachment TAW_R_CADDR2_031_073024_Attachment for the information for 2021-2023. Due to a change in vendor, the requested information is no longer available.

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Responsible Witness: Dominic DeGrazia

Question:

2-32. Refer to the File <TAWC 2024 Rate Case -Chemicals Exhibit.xlsx>, Tab “Workpaper” (Schedule EXP-3.2). Provide the Usage and Amount for the years ending 2019 and 2020 for each of the plants and materials shown on this workpaper.

Response:

Please see the file TAW_R_CADDR2_032_073024_Attachment_Confidential.

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Responsible Witness: Dominic DeGrazia

Question:

2-33. Refer to the File <TAWC 2024 Rate Case -Chemicals Exhibit.xlsx>, Tab “Workpaper” (Schedule EXP-3.2). Did the Company’s proposed lead service line replacement lead to any changes in the Company’s projected cost for Phosphates/anticorrosion chemicals?

Response:

No. The Company’s proposed lead service line replacement did not result in any changes in the Company’s projected cost for Phosphates/anticorrosion chemicals because the Company’s usage of corrosion chemicals (zinc orthophosphate) increases or decreases based on the temperature of the source water and is not determined by lead service line replacements.

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TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Dominic DeGrazia

Question:

2-34. Refer to the File <TAWC 2024 Rate Case – Chemicals Exhibit.xlsx>, Tab “Chem Prices” (Schedule EXP-3.3). Provide the source and support for the values presented columns S and T.

Response:

The data supplied in Schedule EXP-3.3 comes directly from an Excel file provided by our Supply Chain group with the negotiated pricing per plant and chemical by supplier. Please see TAW_R_CADDR2_034_073024_Attachment CONFIDENTIAL for a copy of the Excel file used to complete Schedule EXP-3.3 containing only Tennessee-American’s pricing data.

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CONSUMER ADVOCATE DIVISION**

Responsible Witness: Grady Stout

Question:

2-35. Homeowner Warranty Services. Provide the following information related to homeowner warranty services provided by either TAWC or any of TAWC's affiliates to customers in the TAWC service area:

- a. Provide the monthly number of customers subscribing to homeowner warranty services by month from January 2018 through December 31, 2023;
- b. Provide the monthly revenues from homeowner warranty services recorded by month and by subaccount by either TAWC or TAWC affiliates from January 2018 to December 2023 for customers in the TAWC service area;
- c. Provide the monthly expenses from homeowner warranty services recorded by month and by subaccount by either TAWC or TAWC affiliates from January 2018 to December 2023 for customers in the TAWC service area;
- d. Identify all customer information TAWC provides to its affiliates;
- e. Provide a comprehensive explanation identifying how TAWC's affiliate(s) solicit customers to subscribe to the affiliates Homeowners Warranty Service; and
- f. Explain how warranty repairs are performed and by whom. Specifically, are homeowner warranty repairs performed by TAWC employees or labor from other entities?

Response:

Neither TAWC nor any of its current affiliates provide homeowner warranty services to TAWC customers.

**TENNESSEE AMERICAN WATER COMPANY
TENNESSEE PUBLIC UTILITY COMMISSION
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Responsible Witness: Heath Brooks

Question:

2-36. Meter Reclassifications. Refer to the File <TAWC - Exhibit REV-2.xlsx>, Tab “Exhibit REV-2”, included with the Company’s filing. Specifically, refer to the test period and attrition period number of bills by meter size for Whitwell Inside City, Whitwell Outside city and Jasper Highlands. It appears that the Company has reclassified a number of bills from 5/8” meters to other various sizes. For example, Cell D850 of this spreadsheet shows 637 test period bills, all for 5/8” meters for Commercial customers within the Whitwell-Inside City territory. However, Cells I850 to I858 show these bills spread across various meter sizes for the attrition period. Identify and provide the source and support for all adjustments to reclassify customers to different meter sizes between the test period and attrition period for all territories.

Response:

Currently, service charges for all meter sizes in Whitwell Inside City, Whitwell Outside City, Jasper Highlands, and Suck Creek are the same within each respective rate zone regardless of meter size. All meters were presented in the 5/8” meter category in the test year since meter charges are currently not dependent on meter size. If the Company’s meter charge proposals are approved, the new meter charges will be dependent on meter size; therefore, the Company has displayed meters by size for the attrition period within <TAWC - Exhibit REV-2.xlsx>.

Please see TAW_R_CADDR2_036_073024_Attachment for the calculation of counts for the meter sizes. Please note that the forecasted meters started with active December 2023 meter counts, then the change in customer count was applied to the

prior month meter count. It was determined that the change in customer count should be applied to the 5/8" meter count since the 5/8" meter category has the most meters for each account class & rate category.

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TENNESSEE PUBLIC UTILITY COMMISSION
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CONSUMER ADVOCATE DIVISION**

Responsible Witness: Heath Brooks

Question:

2-37. Water Usage Adjustments. Refer to the File <TAWC - Exhibit REV-3.xlsx>, Tab “Commercial Revenue”, included with the Company’s filing. Specifically, refer to the Chattanooga Usage for April and September in Cells J35 to J42 and Cells O45 to O42 of this spreadsheet. The usage during these two months appears to have been significantly adjusted. Provide a narrative discussion of the cause and amount for these adjustments and all other significant water usage adjustments occurring during the test period.

Response:

Please see TAW_R_CADDR2_037_073024_Attachment – CONFIDENTIAL for a listing of the adjustments in April & September 2023. The adjustment that puts the 4th block into negative usage is due to a cancel rebill in April & May for Memorial Hospital’s 3 contract accounts. The adjustment in September is due to a billing correction error for the period of July 13 to July 17 for S & S Properties. There were no other significant billing adjustments during 2023.

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CONSUMER ADVOCATE DIVISION**

Responsible Witness: Heath Brooks

Question:

2-38. Usage Confirmation. Refer to the File <TAWC - Exhibit REV-3.xlsx>, Tab “SFR Revenue”, included with the Company’s filing. Specifically, refer to Cell R86 of this spreadsheet which shows zero (“0”) sales to Fort Oglethorpe for December 2023. Confirm the accuracy of this amount in the spreadsheet, along with a narrative explanation for the change in usage from prior months.

Response:

The December bill for Fort Oglethorpe was not posted until January 2, 2024. This covered the Service period of November 17, 2023 to December 18, 2023. Since the bill was not created until early January there was no usage posted in December. The January 2024 bill for the period of December 19, 2023 to January 18, 2024 was prepared on January 22, 2024. Due to the timing of the creation of the invoices there are 2 monthly billings posted in January 2024. Please see TAW_R_CADDR2_038_073024_Attachment – CONFIDENTIAL for copies of the bills which display the billing dates.

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Responsible Witness: Heath Brooks

Question:

2-39. Usage Confirmation. Refer to the File <TAWC - Exhibit REV-2.xlsx>, Tab “Exhibit REV-2”, included with the Company’s filing. Specifically, refer to the attrition period usage for Special Contract customers in Cells J287 to J290 of this spreadsheet. Identify and provide the source and support for these usage amounts which appear as unreferenced hard-coded amounts.

Response:

Please see TAW_R_CADDR2_039_073024_Attachment – CONFIDENTIAL for the support of the usage amounts for the Special Contract customers. The usage amounts reflect the contracted minimum usage per year. The amounts have been highlighted in the contracts.

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Responsible Witness: Heath Brooks

Question:

2-40. Bill Confirmation. Refer to the File <TAW_R_CADDR1_132_Attachment.xlsx>, Tab “Fire Revenue”, included with the Company’s Response to Consumer Advocate DR No. 1-132. Specifically, refer to the ‘Private Fire PCOP Rider’ detail on Row 40 of this spreadsheet. Confirm the accuracy of this data as it appears to begin 5 months early in 2018 and end 5 months early in 2023.

Response:

The values for Private Fire PCOP Rider on the “Fire Revenue” tab in <TAW_R_CADDR1_132_Attachment.xlsx> were copied into the file incorrectly. The amounts should have started in June 2018. Please see TAW_R_CADDR2_040_073024_Attachment for an updated version of the “Fire Revenue” tab with Private Fire PCOP revenue reflected in the correct months.

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Responsible Witness: Heath Brooks

Question:

2-41. Bill Confirmation. Refer to the File <TAWC - Exhibit REV-3.xlsx>, Tab “Other Operating Revenue”, included with the Company’s filing. Specifically, refer to the ‘New Service Activity’ detail on Row 10 of this spreadsheet. Confirm the accuracy of this data for 2023 which shows a zero (“0”) amount for all months.

Response:

New Service Fees have been billing as Activity Fees which results in customers receiving a \$15 fee for new service rather than the \$25 new service fee. There were no booked New Service Fees in 2023. Please refer to TAW_R_CADDR1_146_062524_Attachment 2 provided in response to TAW_CADDR1_146_062524 for supporting data regarding New Service Fee activity for 2023. The Company is currently working on a solution to properly bill the \$25 new service fee and hopes to have the remedy implemented in 2025.

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Responsible Witness: Heath Brooks

Question:

2-42. Ledger Reconciliation. Refer to the File

<TAW_R_CADDR1_129_062524_Attachment.xlsx>, Tab “Base & Cap Riders”, included with the Company’s Response to Consumer Advocate DR No. 1-132 that provides the 2023 General Ledger balances for the revenues in each customer classification. Next refer to all tabs within the File <TAW_R_CADDR1_124_062524_Attachment.xlsx> included with the Company’s Response to Consumer Advocate DR No. 1-124 that provides the monthly 2023 trial balance. As shown in the table below, we are unable to appropriately reconcile the 2023 balances for the revenue accounts between the General Ledger and the Trial balance:

Customer Class	CA1-129 Ledger Amounts	CA1-124 Trial Balance Amounts
Residential	\$30,093,893	\$57,169,421
Commercial	21,641,978	41,354,888
Industrial	5,806,965	11,146,972
Other Public Authority	4,439,292	8,492,401
Other Water Utility	1,629,290	3,059,297
Private Fire	3,655,958	7,006,180
Other Revenue	1,937,503	-4,750,974
Total	\$69,204,879	\$123,478,185

Provide a reconciliation of the revenue accounts between these two schedules along with an explanation of the differences.

Response:

Please see TAW_R_CADDR2_042_073024_Attachment. Please see Support tab for revised General Ledger Account balances. Please note that the values provided for June 2023 & July 2023 in < TAW_R_CADDR1_124_062524_Attachment.xlsx> were the Year-to-date General Ledger balances. This was incorrect. Please see column R for the revised June 2023 balances and column S for the revised July 2023 balances on the "Support" tab. The Reconciliation tab has the reconciliation between CA1-124 and CA1-129 balances. There are several reconciling items.

- Unbilled Revenue must be removed to match the CA1-129 balances.
- There is an adjustment to correct the June & July 2023 general ledger balances. Removal of incorrect June & July balances and Input of correct June & July balances.
- Other Revenue 40189900 is not the same as the Other Revenue in CA1-129. The Other Revenue 40189900 is the revenue associated with the TCJA bill adjustments. These billing adjustments will not continue when new rates are implemented.
- There are 2 items that need to be adjusted; one for fire (-\$30) and one for Other Revenue (\$757,288) as the summation in the table above does not match the summation of the amounts in CA1-129.

Please see < TAW_R_CADDR1_124_062524_Revised Attachment.xlsx> for the corrected trial balance.

TAW_R_CADDR1_124_062524_Attachment

Account Number	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total	Revised Jun-23	Revised Jul-23	Revised Total
40111000	40111000 Residential Sales Billed	(1,820,007)	(1,654,558)	(1,660,835)	(1,573,542)	(1,793,364)	(10,568,443)	(12,558,981)	(2,046,644)	(2,053,998)	(2,041,695)	(1,821,062)	(1,767,428)	(41,360,556)	(2,066,138)	(1,990,538)	(22,289,808)
40111200	40111200 Residential Sales Billed DSIC	(633,500)	(597,860)	(600,660)	(568,183)	(647,317)	(3,793,191)	(4,511,787)	(726,962)	(687,699)	(681,001)	(607,304)	(589,334)	(14,644,795)	(745,671)	(718,596)	(7,804,085)
40112000	40112000 Residential Sales Unbilled	(171,044)	82,917	(43,444)	(158,925)	(147,654)	(427,676)	(274,786)	31,003	13,815	(50,015)	(59,428)	41,168	(1,164,069)	10,475	152,890	(298,243)
	Total: Water revenues - residential	(2,624,551)	(2,169,501)	(2,304,939)	(2,300,649)	(2,588,335)	(14,789,310)	(17,345,554)	(2,742,602)	(2,727,882)	(2,772,711)	(2,487,794)	(2,315,594)	(57,169,421)	(2,801,335)	(2,556,244)	(30,392,137)
40121000	40121000 Commercial Sales Billed	(1,262,956)	(1,202,305)	(1,294,337)	(757,189)	(1,785,143)	(7,749,615)	(9,187,148)	(1,437,692)	(1,399,268)	(1,415,458)	(1,278,827)	(1,309,346)	(30,079,285)	(1,447,684)	(1,437,533)	(16,027,739)
40121200	40121200 Commercial Sales Billed DSIC	(436,665)	(434,667)	(467,994)	(306,906)	(610,691)	(2,779,272)	(3,298,068)	(513,511)	(468,549)	(471,685)	(426,221)	(436,206)	(10,650,435)	(522,348)	(518,796)	(5,614,239)
40122000	40122000 Commercial Sales Unbilled	(57,810)	(15,771)	(17,262)	(604,862)	459,501	(213,328)	(171,355)	44,708	23,376	32,950	(120,551)	15,235	(625,168)	22,875	41,973	(175,637)
	Total: Water revenues - commercial	(1,757,432)	(1,652,744)	(1,779,592)	(1,668,958)	(1,936,333)	(10,742,215)	(12,656,570)	(1,906,494)	(1,844,441)	(1,854,193)	(1,825,599)	(1,730,317)	(41,354,888)	(1,947,157)	(1,914,355)	(21,817,615)
40131000	40131000 Industrial Sales Billed	(489,618)	(344,213)	(329,010)	(396,456)	(317,673)	(2,229,946)	(2,599,612)	(354,087)	(357,514)	(344,254)	(317,997)	(328,867)	(8,409,247)	(352,975)	(369,666)	(4,302,330)
40131200	40131200 Industrial Sales Billed DSIC	(166,215)	(124,263)	(118,841)	(142,565)	(114,585)	(793,788)	(927,127)	(126,867)	(120,400)	(114,706)	(105,957)	(109,578)	(2,964,892)	(127,319)	(133,339)	(1,506,635)
40132000	40132000 Industrial Sales Unbilled	107,505	(60,889)	3,308	30,842	(15,882)	68,945	65,938	(10,658)	26,114	5,421	(7,026)	13,549	227,166	4,062	(3,007)	93,328
	Total: Water revenues - industrial	(548,329)	(529,365)	(444,544)	(508,179)	(448,141)	(2,954,788)	(3,460,801)	(491,612)	(451,800)	(453,539)	(430,980)	(424,896)	(11,146,972)	(476,231)	(506,012)	(5,713,627)
40145000	40145000 Private Fire Billed	(231,896)	(222,645)	(212,969)	(227,981)	(223,177)	(1,342,312)	(1,568,895)	(224,302)	(220,154)	(239,112)	(222,669)	(218,434)	(5,154,546)	(223,644)	(226,582)	(2,693,565)
40145200	40145200 Private Fire Billed DSIC	(85,955.89)	(74,855.71)	(81,562.98)	(80,785.25)	(84,776.09)	(487,820.92)	(570,413.89)	(82,899.22)	(77,426.81)	(85,460.12)	(72,654.18)	(73,568.93)	(1,858,179.99)	(79,885.00)	(82,592.97)	(962,423)
40146000	40146000 Private Fire Unbilled	(458)	1,359	(3,768)	6,797	(357)	956	4,630	(2,740)	(4,747)	4,792	1,382	(1,302)	6,545	(2,618)	3,674	2,016
	Total: Water revenues - private fire	(318,309)	(296,142)	(298,300)	(301,969)	(308,311)	(1,829,177)	(2,134,678)	(309,941)	(302,328)	(319,779)	(293,941)	(293,305)	(7,006,188)	(306,146)	(305,501)	(3,653,973)
40151000	40151000 Public Authority Billed	(262,617)	(232,762)	(280,637)	(234,739)	(246,821)	(1,572,632)	(1,862,197)	(303,805)	(305,669)	(313,057)	(204,106)	(300,361)	(6,119,404)	(315,055)	(289,566)	(3,289,196)
40151200	40151200 Public Authority Billed DSIC	(90,331)	(83,824)	(101,336)	(84,707)	(89,030)	(562,365)	(666,845)	(108,338)	(102,468)	(104,343)	(68,023)	(100,080)	(2,161,688)	(113,137)	(104,480)	(1,150,096)
40152000	40152000 Public Authority Unbilled	(6,409)	(9,779)	(124)	(38,659)	(9,241)	(48,403)	(33,831)	(2,852)	(1,037)	12,543	(31,480)	(42,039)	15,810	(211,309)	14,570	(98,696)
	Total: Water revenues - public authority	(359,356)	(326,365)	(382,098)	(358,105)	(345,091)	(2,183,397)	(2,562,873)	(414,996)	(409,174)	(404,857)	(303,609)	(442,480)	(8,492,401)	(412,382)	(379,476)	(4,537,988)
40161000	40161000 Sales for Resale Billed	(187,341)	(69,057)	(100,980)	(50,754)	(104,961)	(653,336)	(746,510)	(65,619)	(143,884)	(102,715)	(61,001)	(89,090)	(2,375,248)	(140,244)	(93,175)	(1,208,820)
40161200	40161200 Sales for Resale Billed DSIC	(62,087)	(24,930)	(36,454)	(18,321)	(37,866)	(230,244)	(263,852)	(23,588)	(48,795)	(34,225)	(20,326)	(29,685)	(830,372)	(50,586)	(33,608)	(420,470)
40162000	40162000 Sales for Resale Unbilled	125,239	(33,737)	(28,432)	(32,695)	(2,670)	83,050	77,686	(54,071)	50,229	(362)	(32,518)	(5,396)	146,323	55,345	(5,364)	35,568
	Total: Water revenues - sales for resale	(124,190)	(127,723)	(165,865)	(101,770)	(145,497)	(800,530)	(932,677)	(143,278)	(142,449)	(137,301)	(113,846)	(124,171)	(3,059,297)	(135,485)	(132,147)	(1,593,722)
40189900	40189900 Other Water Revenue	255,097	155,842	161,584	127,520	223,596	1,114,433	1,329,290	184,971	187,454	215,953	161,904	633,330	4,750,974	190,795	214,857	2,712,902
	Total: Water revenues - other	255,097	155,842	161,584	127,520	223,596	1,114,433	1,329,290	184,971	187,454	215,953	161,904	633,330	4,750,974	190,795	214,857	2,712,902
	Total: Water revenues	(5,477,070)	(4,945,998)	(5,213,753)	(5,112,110)	(5,548,111)	(32,184,983)	(37,763,862)	(5,823,954)	(5,690,620)	(5,726,428)	(5,293,864)	(4,697,432)	(123,478,185)	(5,887,942)	(5,578,879)	(64,996,160)
40310100	40310100 Other Revenue - Late Payment Charge	(46,091)	(30,270)	(25,665)	(30,346)	(35,306)	(199,477)	(236,264)	(26,967)	(27,193)	(32,682)	(28,504)	(31,041)	(749,807)	(31,799)	(36,787)	(382,652)
40310200	40310200 Other Revenue - Rent	(17,650)	(17,650)	(17,650)	(19,650)	(107,903)	(125,552)	(17,650)	(17,650)	(17,650)	(17,650)	(20,845)	(415,151)	(17,650)	(17,650)	(216,598)	(216,598)
40310400	40310400 Other Revenue - NSF Check Charge	(3,160)	(3,600)	(4,440)	(2,840)	(3,720)	(21,240)	(24,060)	(3,860)	(2,840)	(3,860)	(3,460)	(80,640)	(3,460)	(3,460)	(41,640)	(41,640)
40310500	40310500 Other Revenue - Application/Initiation Fee	(16,770)	(17,085)	(21,647)	(18,720)	(23,340)	(122,357)	(143,207)	(24,210)	(20,145)	(21,090)	(17,400)	(15,090)	(461,061)	(24,795)	(20,850)	(241,142)
40310600	40310600 Other Revenue - Usage Data	(1,541)	(1,413)	(1,466)	(1,497)	(1,416)	(8,874)	(10,374)	(1,490)	(1,502)	(1,579)	(1,490)	(34,183)	(1,540)	(1,541)	(1,499)	(17,975)
40310700	40310700 Other Revenue - Reconnection Fee	(27,750)	(5,715)	(36,810)	(7,785)	(25,170)	(111,195)	(137,687)	(32,865)	(31,110)	(39,420)	(26,460)	(7,050)	(489,017)	(7,965)	(26,492)	(274,592)
	40319900 Other Revenue - Misc Service	-	(4,180)	-	-	-	(4,180)	(4,180)	-	-	-	-	-	(12,540)	-	-	(4,180)
	40359900 Other Revenue WW - Misc Service	-	-	-	-	-	-	-	-	-	(1,036)	-	-	(1,036)	-	-	(1,036)
	Total: Other revenues	(112,962)	(79,913)	(107,679)	(80,839)	(106,603)	(575,225)	(681,323)	(107,042)	(100,441)	(117,317)	(94,965)	(79,127)	(2,243,435)	(87,229)	(106,098)	(1,180,215)
	Total: Operating revenues	(5,590,032)	(5,025,911)	(5,321,432)	(5,192,949)	(5,654,713)	(32,760,207)	(38,445,185)	(5,930,996)	(5,791,061)	(5,843,745)	(5,388,829)	(4,776,560)	(125,721,617)	(5,975,171)	(5,684,977)	(66,176,374)

	CA1-124 Trial	Remove Unbilled Revenue	Remove incorrect June & July 2023	Corrected June & July 2023	Remove Other Revenue	Unknown addition error for CA1-129	Other Revenue	CA1-129 Ledger Amounts per CA2-042	Correct CA1-129 Ledger Amounts
Residential	\$57,169,421	(\$298,243)	(\$32,134,863)	\$5,357,579				\$30,093,894	\$30,093,894
Commercial	41,354,888	(175,637)	(23,398,786)	3,861,512				21,641,978	21,641,978
Industrial	11,146,972	93,338	(6,415,589)	982,244				5,806,965	5,806,965
Other Public Authority	8,492,401	(98,696)	(4,746,270)	791,858				4,439,292	4,439,292
Other Water Utility	3,059,297	35,568	(1,733,206)	267,631				1,629,290	1,629,290
Private Fire	7,006,180	2,016	(3,963,855)	611,647			(30)	3,655,958	3,655,988
Other Revenue - 40189900 - see note (1) below	(4,750,974)				4,750,974			-	
Other Revenue - see accounts below						757,288	1,180,215	1,937,503	1,180,215
	<u>\$123,478,185</u>	<u>(\$441,655)</u>	<u>(\$72,392,569)</u>	<u>\$11,872,472</u>	<u>\$4,750,974</u>	<u>\$757,258</u>	<u>\$1,180,215</u>	<u>\$69,204,880</u>	<u>\$68,447,622</u>
40310100 Other Revenue - Late Payment Charge								382,652	
40310200 Other Revenue - Rent								216,998	
40310400 Other Revenue - NSF Check Charge								41,640	
40310500 Other Revenue - Application/Initiation Fee								241,142	
40310600 Other Revenue - Usage Data								17,975	
40310700 Other Revenue - Reconnection Fee								274,592	
40319900 Other Revenue - Misc Service								4,180	
40359900 Other Revenue WW - Misc Service								1,036	
								<u>\$1,180,215</u>	

Note (1) - This is the General Ledger account where the TCJA revenue adjustment entries are posted. This is not part of regular revenue.

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

Responsible Witness: Dominic DeGrazia

Question:

2-43. Ledger Reconciliation. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab “RB2 UPIS Balances” (Petitioner's Exhibit RB-2-UPIS-DD), that was included with the Company’s filing. Specifically, refer to Cell F9 of this spreadsheet which calculates the December 31, 2023, balance of Plant in Service to be \$472,080,671. Next refer to the File <2024 TAWC MFG Q010 Attachment.xlsx>, Tab “12.23”, that was provided in response to Question 10 of the Minimum Filing Guidelines. Specifically, refer to Cell D66 of this spreadsheet which calculates the December 31, 2023, balance of Plant in Service to be \$472,103,892. Provide a reconciliation of the difference between these two spreadsheets.

Response:

Please refer to TAW_R_CADDR2_043_073024_Attachment.

Tennessee American Water Company
CAD 2-43

TAW_R_CADDR2_043_073024_Attachment

File Reference / Notes

December 31, 2023 Plant In-service	\$472,103,892	Question 10 of the Minimum Filing Guidelines
Reconciling items		
10190000 Reg Asset-AFUDC-Debt	(46,099)	Excluded Plant In-service
10300000 Property Held Future	(10,000)	Excluded Plant In-service
18680226 Regulatory Asset - Enterprise Solutions	32,878	Added to Plant In-service
December 31, 2023 Plant In-service	<u>\$472,080,671</u>	RB2 UPIS Balances” (Petitioner's Exhibit RB-2-UPIS-DD)

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

Responsible Witness: Dominic DeGrazia

Question:

2-44. Depreciation Rates. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper>, Tab “EXP20.1 Depreciation Expense” (Exhibit EXP-20.1-Depreciation Expense-DD), that was included with the Company’s filing. Specifically, refer to Column B of this spreadsheet which contains the Company’s current depreciation rates. Provide the source and support authorizing the Company’s current depreciation rates.

Response:

For support authorizing the Company’s current depreciation rates, please see

- (a) *Order*, TPUC Docket No. 08-00039 (Jan. 13, 2009) (TAWC’s 2008 rate case);
- (b) *Order*, TPUC Docket No. 10-000189 (April 27, 2012) (TAWC’s 2010 rate case);
- (c) *Order*, TPUC Docket No. 12-00049 (Nov. 20, 2012) (TAWC’s 2012 rate case);
- and
- (d) TAW_R_CADDR2_044_073024_Attachment, which shows the current Depreciation and Cost of Removal rates for each of the utility accounts.

NARUC Utility Account		Life Depreciation Rate	Cost of Removal Rate	Total Life & COR Rate
303.300	303300-Land & Land Rights-Pumping	0.00%	0.00%	0.00%
303.400	303400-Land & Land Rights-Treatment	0.00%	0.00%	0.00%
303.500	303500-Land & Land Rights-T&D	0.00%	0.00%	0.00%
303.600	303600-Land & Land Rights-General	0.00%	0.00%	0.00%
304.100	304100-Struct & Imp-Supply	1.72%	0.26%	1.98%
304.200	304200-Struct & Imp-Pumping	1.72%	0.26%	1.98%
304.300	304300-Struct & Imp-Treatment	3.57%	0.54%	4.11%
304.301	304301-Struct & Imp-Treat-Dpr Paint	12.06%	0.00%	12.06%
304.310	304310-Struct & Imp-Treatment-Handl	3.57%	0.54%	4.11%
304.400	304400-Struct & Imp-T&D	1.85%	0.28%	2.13%
304.500	304500-Struct & Imp-General	0.98%	0.15%	1.13%
304.600	304600-Struct & Imp-Offices	0.98%	0.15%	1.13%
304.700	304700-Struct & Imp-Store,Shop,Gar	0.63%	0.10%	0.73%
304.800	304800-Struct & Imp-Misc	0.43%	0.06%	0.49%
306.000	306000-Lake, River & Other Intakes	0.79%	0.04%	0.83%
309.000	309000-Supply Mains	1.87%	0.00%	1.87%
310.000	310000-Power Generation Equip	11.74%	0.59%	12.33%
311.200	311200-Pump Eqp Electric	2.23%	0.22%	2.45%
311.300	311300-Pump Eqp Diesel	2.27%	0.23%	2.50%
311.500	311500-Pump Eqp Other	1.66%	0.17%	1.83%
311.520	311520-Pump Eqp-SOS & Pumping	1.66%	0.17%	1.83%
311.530	311530-Pump Eqp Wtr Treatment	2.23%	0.22%	2.45%
320.100	320100-WT Equip Non-Media	0.99%	0.10%	1.09%
320.200	320200-WT Equip Filter Media	30.31%	3.38%	33.69%
330.000	330000-Dist Reservoirs & Standpipes	1.73%	0.35%	2.08%
330.003	330003-Tank Repainting	11.08%	0.00%	11.08%
330.100	330100-Elevated Tanks & Standpipes	2.28%	0.46%	2.74%
330.200	330200-Ground Level Tanks	2.28%	0.46%	2.74%
330.300	330300-Below Ground Tanks	2.28%	0.46%	2.74%
330.400	330400-Clearwell	1.38%	0.27%	1.65%
331.001	331001-TD Mains Not Classified	1.08%	0.17%	1.25%
331.100	331100-TD Mains 4in & Less	1.08%	0.17%	1.25%
331.200	331200-TD Mains 6in to 8in	1.08%	0.17%	1.25%
331.300	331300-TD Mains 10in to 16in	1.08%	0.17%	1.25%
331.400	331400-TD Mains 18in & Grtr	1.08%	0.17%	1.25%
333.000	333000-Services	1.11%	0.00%	1.11%
334.100	334100-Meters	7.26%	0.21%	7.47%
334.110	334110-Meters Bronze Case	7.03%	0.20%	7.23%
334.120	334120-Meters Plastic Case	7.03%	0.20%	7.23%
334.130	334130-Meters Other	7.03%	0.20%	7.23%
334.131	334131-Meter Reading Units	7.03%	0.20%	7.23%
334.200	334200-Meter Installations	2.65%	0.08%	2.73%
334.300	334300-Meter Vaults	2.65%	0.08%	2.73%
335.000	335000-Hydrants	1.97%	0.33%	2.30%
339.200	339200-Other P/E-Supply	4.68%	0.00%	4.68%
339.600	339600-Other P/E-CPS	10.00%	0.00%	10.00%
340.100	340100-Office Furniture & Equip	1.39%	0.00%	1.39%
340.200	340200-Comp & Periph Equip	2.19%	0.00%	2.19%
340.210	340210-Comp & Periph Mainframe	2.19%	0.00%	2.19%
340.220	340220-Comp & Periph Personal	2.19%	0.00%	2.19%
340.230	340230-Comp & Periph Other	2.19%	0.00%	2.19%
340.240	340240-Comp & Periph Capital Lease	2.19%	0.00%	2.19%
340.300	340300-Computer Software	1.83%	0.00%	1.83%
340.310	340310-Comp Software Mainframe	1.83%	0.00%	1.83%
340.315	340315-Comp Software Spec Depr Rat	10.00%	0.00%	10.00%
340.320	340320-Comp Software Personal	1.83%	0.00%	1.83%
340.330	340330-Comp Software Other	1.83%	0.00%	1.83%
340.400	340400-Data Handling Equipment	4.94%	0.00%	4.94%
340.500	340500-Other Office Equipment	1.39%	0.00%	1.39%
341.100	341100-Trans Equip Lt Duty Trks	16.00%	0.00%	16.00%
341.200	341200-Trans Equip Hvy Duty Trks	16.62%	0.00%	16.62%
341.300	341300-Trans Equip Autos	11.38%	0.00%	11.38%
341.400	341400-Trans Equip Other	7.24%	0.00%	7.24%
342.000	342000-Stores Equipment	4.00%	0.00%	4.00%
343.000	343000-Tools,Shop,Garage Equip	6.89%	0.00%	6.89%
344.000	344000-Laboratory Equipment	1.01%	0.00%	1.01%
345.000	345000-Power Operated Equipment	7.03%	0.00%	7.03%
346.100	346100-Comm Equip Non-Telephone	4.21%	0.00%	4.21%
346.190	346190-Remote Control & Instrument	4.21%	0.00%	4.21%
346.200	346200-Comm Equip Telephone	3.51%	0.00%	3.51%
347.000	347000-Misc Equipment	6.33%	0.00%	6.33%
348.000	348000-Other Tangible Property	5.10%	0.00%	5.10%

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

Responsible Witness: Larry Kennedy / Dominic DeGrazia

Question:

- 2-45. Salvage. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "EXP20.2 Cost of Removal Expense" (Exhibit EXP-20.2-Depreciation Expense-DD), that was included with the Company's filing. Specifically, refer to Cell AG9 which contains the Company's Cost of Removal Expense of \$3,557,505 for the Attrition Year and provide the following information:
- a. Does this Cost of Removal amount also include the impact of receipts from salvage;
 - b. Identify where the Company has considered the impact of receipts from salvage in the filing; and
 - c. Provide an analysis showing the monthly receipts from salvage from January 2020 through December 2023.

Response:

- a. The Cost of Removal rates do take into account salvage. The Cost of Removal rate is a net rate inclusive of the historical salvage.

Please note TAWC has identified a Cost of Removal rate that was inadvertently applied to the 340300 account and this rate should be zero for this specific account. This update will be addressed in the Company's Rebuttal Testimony filing.

- b. The projected monthly Cost of Removal amounts are based on the monthly average Cost of Removal, net of salvage from the 2022-2023 actuals.

Please refer to <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "Monthly Cost of Removal" for the amounts by utility account.

These monthly projected Cost of Removal amounts are reflected in the monthly balances in the file <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB6 Accumulated Depreciation" (Petitioner's Exhibit RB-6-Accumulated Depreciation-DD).

- c. Please refer to TAW_R_CADDR2_045_073024_Attachment.

Line Number	District #	District Name	Account Description	Utility Plant		Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
				Account													
1	2602	Chattanooga	303501-Land-T&D	303501	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	2602	Chattanooga	331100-TD Mains 4in & Less	331100	\$	-	\$	-	\$	337	\$	-	\$	-	\$	305	\$
3	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	\$	-	\$	-	\$	104	\$	-	\$	-	\$	93	\$
4	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	\$	-	\$	-	\$	13	\$	-	\$	-	\$	18	\$
5	2602	Chattanooga	333000-Services	333000	\$	-	\$	-	\$	-	\$	-	\$	69	\$	-	\$
6	2602	Chattanooga	334100-Meters	334100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,069	\$
7	2602	Chattanooga	334200-Meter Installations	334200	\$	-	\$	-	\$	-	\$	-	\$	1,709	\$	-	\$
8	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
9	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
10	2602	Chattanooga	341400-Trans Equip Other	341400	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
11				Total	\$	-	\$	-	\$	-	\$	-	\$	1,779	\$	16,483	\$

TAW_R_CADDR2_045_073024_Attachment

Line Number	District #	District Name	Account Description	Utility Plant		Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
				Account													
1	2602	Chattanooga	303501-Land-T&D	303501	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
2	2602	Chattanooga	331100-TD Mains 4in & Less	331100	\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,423	\$
3	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	\$	-	\$	-	\$	-	\$	-	\$	-	\$	771	\$
4	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	\$	-	\$	-	\$	-	\$	-	\$	-	\$	147	\$
5	2602	Chattanooga	333000-Services	333000	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$
6	2602	Chattanooga	334100-Meters	334100	\$	-	\$	-	\$	-	\$	-	\$	26,181	\$	8,349	\$
7	2602	Chattanooga	334200-Meter Installations	334200	\$	-	\$	430	\$	-	\$	-	\$	-	\$	-	\$
8	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	\$	-	\$	-	\$	81,388	\$	-	\$	-	\$	-	\$
9	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	\$	-	\$	-	\$	58,134	\$	-	\$	-	\$	-	\$
10	2602	Chattanooga	341400-Trans Equip Other	341400	\$	-	\$	-	\$	23,254	\$	-	\$	-	\$	-	\$
11				Total	\$	-	\$	430	\$	162,776	\$	-	\$	-	\$	26,181	\$

Line Number	District	District	Utility Plant														
	#	Name	Account Description	Account	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	
1	2602	Chattanooga	303501-Land-T&D	303501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2	2602	Chattanooga	331100-TD Mains 4in & Less	331100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,642	\$ -	\$ -	2,537	\$ 1,258	
3	2602	Chattanooga	331200-TD Mains 6in to 8in	331200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	268	\$ -	\$ -	2,264	\$ 1,425	
4	2602	Chattanooga	331300-TD Mains 10in to 16in	331300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55	\$ -	\$ -	632	\$ 168	
5	2602	Chattanooga	333000-Services	333000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,816	
6	2602	Chattanooga	334100-Meters	334100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,461	\$ -	
7	2602	Chattanooga	334200-Meter Installations	334200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,313	\$ -	
8	2602	Chattanooga	341100-Trans Equip Lt Duty Trks	341100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
9	2602	Chattanooga	341200-Trans Equip Hvy Duty Trks	341200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10	2602	Chattanooga	341400-Trans Equip Other	341400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
11				Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,965	\$ -	\$ -	42,207	\$ 2,851	\$ 6,454

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

Responsible Witness: Larry Kennedy / Dominic DeGrazia

Question:

2-46. Cost of Removal. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "EXP20.1 Depreciation Expense" (Exhibit EXP-20.1-Depreciation Expense-DD), that was included with the Company's filing. Specifically, refer to Column B of this spreadsheet which contains the Company's current cost of removal rates and provide the following information:

- a. Provide the source and support authorizing the Company's current cost of removal rates; and
- b. Provide a narrative explanation of how the Company uses the Cost of Removal rates on a month-to-month basis. Specifically, does the Company utilize these rates to record cost of removal or does it rely instead on the actual costs incurred to remove plant?

Response:

- a. Please refer to response for CAD 2-44.
- b. The Company uses the cost of removal rates by applying them to the prior month UPIS balance by account to calculate the cost of removal expense. The actual costs incurred to remove plant are recorded as an offset to the cost of removal expense and are both reflected in the overall cost of removal balance. The forecast for both expense activity and forecasted actual costs are reflected in the accumulated depreciation balances found in the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB6 Accumulated Depreciation" (Petitioner's Exhibit RB-6-Accumulated Depreciation-DD.)

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

Responsible Witness: Dominic DeGrazia

Question:

2-47. Cost of Removal. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab “RB6 Accumulated Depreciation” (Petitioner’s Exhibit RB-6-Accumulated Depreciation-DD), that was included with the Company’s filing. Specifically, refer to Cell G13 of this spreadsheet which shows the calculation of Accumulated Depreciation for Account 304100 in Chattanooga to be \$61,583 for January 2024. Parsing the formula for this cell reveals the following components that make up the \$61,583 value as follows:

Component	Amount	Source Tab
Depreciation Accrual	\$1,536	EXP20.1 Depreciation Expense
Cost of Removal – Percentage	232	EXP20.2 Cost of Removal Expense
Retirements	-213	RB2.4 Retirements
Cost of Removal – Amount	-948	Monthly Cost of Removal
Prior Month Balance	60,976	RB6 Accumulated Depreciation
Total	\$61,583	

Provide the following information related to this calculation:

- a. Is it the Company’s intent to remove amounts related to the Cost of Removal twice in this calculation? If so, explain the Company’s rationale; and
- b. Is it the Company’s intent to add one cost of removal component while simultaneously subtracting another cost of removal component? If so, explain the Company’s rationale.

Response:

- a. No. The accumulated depreciation balances are increased based on the cost of removal expense (\$232 in the example) and are decreased by the cost of

removal of plant activity (\$948 in the example). The costs incurred to remove plant are recorded as an offset to the cost of removal expense and are both reflected in the total accumulated depreciation balances.

- b. Please refer to response for part a.

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

Responsible Witness: Dominic DeGrazia

Question:

2-48. Contributions in Aid of Construction. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab “RB9 CIAC Bal” (Petitioner’s Exhibit RB-9-CIAC), that was included with the Company’s filing. Specifically, refer to Column E of this spreadsheet which shows the different subaccounts of Contributions in Aid of Construction in the Company’s calculations. It appears that the Company has excluded Accounts 27117000 and 27127000 from the calculation of Contributions in Aid of Construction. Explain the Company’s rationale for the exclusion of these two accounts.

Response:

The Accounts 27117000 (CIAC-Non Taxable - WIP) and 27127000 (CIAC-Taxable – WIP) are both intended for construction work in progress “CWIP” capital projects. TAWC has excluded the CWIP project balance as a component of rate base and therefore these accounts were excluded from the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab “RB9 CIAC Bal” (Petitioner’s Exhibit RB-9-CIAC).

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

Responsible Witness: Dominic DeGrazia

Question:

2-49. Customer Advances. Refer to the File <TAWC 2024 Rate Case - Capital & Depreciation Workpaper.xlsx>, Tab "RB8 CAC Balance" (Petitioner's Exhibit RB-8-Customer Advances-DD), that was included with the Company's filing. Specifically, refer to Column E of this spreadsheet which shows the different subaccounts of Customer Advances in the Company's calculations. It appears that the Company has excluded Accounts 25217000, 25227000 and 25280000/25299900 from the calculation of Customer Advances. Explain the Company's rationale for the exclusion of these three accounts.

Response:

TAWC has excluded the construction work in progress "CWIP" project balance as a component of rate base.

The accounts 25217000 (Advances for Construction - NT WIP) and 25227000 (Advances for Construction - Tax WIP) are all Customer Advances work in progress capital projects and therefore were excluded.

The balances for Accounts 25299900 (Advances for Construction – Current) and 25280000 (Advances for Construction - Reclassed to Current) offset to a zero balance. The purpose of the accounts is, for GAAP presentation purposes, to transfer from Long Term liability advances to a current liability the amount the Company anticipates to refund in the next year per the advance contract.

Account	2023 Balance
25299900 Advances for Construction - Current	-984,684.14
25280000 Advances for Construction - Reclassed to Current	984,684.14
Total	0.00

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

Responsible Witness: Dominic DeGrazia

Question:

2-50. Incidental Collections. Refer to the File <TAWC 2024 Rate Case - Other Working Capital Exhibit.xlsx>, Tab “Incidental Collections” (Petitioner's Exhibit RB-5.4-Other Working Capital-DD), that was included with the Company’s filing, as well as the Company’s response to Consumer Advocate DR No. 1-171 regarding incidental collections. By way of example, both spreadsheets show a balance for Incidental Collections of \$356,958 for December 2023 for Account 24172000. Next refer to the File <2024 TAWC MFG Q010 Attachment.xlsx>, Tab “12.23”, for the trial balance spreadsheet that was provided in response to Question 10 of the Minimum Filing Guidelines. Specifically, refer to Cell D236 of this spreadsheet shows the December 31, 2023, balance for Account 24172000 to be \$38,748,637. Provide a monthly reconciliation of the difference between these two spreadsheets from January 2020 through December 2023.

Response:

TAWC objects to this discovery request on the basis that it is unduly burdensome as a monthly reconciliation is unnecessary to understand the relation between the two referenced spreadsheets. Subject to and without waiving this objection, TAWC avers as follows: The Incidental Collections amounts for January 2020 through December 2023 provided in response to Consumer Advocate DR No. 1-171 were the monthly activity for only the Sales & Use Tax Payments recorded to the Account 24172000, with the ending balance of \$38,748,637. Only payments are recorded to this account. Tax accruals are recorded in a separate account that only accepts system-generated accrual postings.

This is Account 24172100. The balance of this account at December 2023 is a credit of \$39,099,823. Analyzing the two accounts together yields the tax accrual balance of \$351,186.

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

Responsible Witness: Dominic DeGrazia

Question:

- 2-51. Jasper Highlands Regulatory Liability. Refer to the File <TAWC 2024 Rate Case - Jasper Highlands Reg Liability.xlsx>, Tab “Jasper Highlands Reg Liability” (Petitioner’s Exhibit RB-11-Jasper Highlands Reg Liab-DD), that was included with the Company’s filing. Provide the following information related to this spreadsheet which shows a test period balance of \$682,200:
- a. Provide a description of this account and the necessity for this proposed pro forma adjustment; and
 - b. Provide the source and support for the original balance in this account.

Response:

- a. This regulatory liability account was established based on a commission order. Please refer to TAW_R_CADDR2_051_073024_Attachment. As a regulatory liability, the proposed balance was included as a rate base reduction to reflect the forecasted amount of this liability.
- b. Please refer to the response to a.

BEFORE THE TENNESSEE PUBLIC UTILITY COMMISSION**NASHVILLE, TENNESSEE****February 26, 2021**

IN RE:	)	
	)	
JOINT PETITION OF TENNESSEE-AMERICAN	)	
WATER COMPANY AND THUNDER AIR, INC. D/B/A	)	DOCKET NO.
JASPER HIGHLANDS DEVELOPMENT, INC. FOR	)	20-00011
THE APPROVAL OF AN ASSET PURCHASE	)	
AGREEMENT AND FOR THE ISSUANCE OF A	)	
CERTIFICATE OF CONVENIENCE AND NECESSITY	)	

**ORDER APPROVING ASSET PURCHASE AGREEMENT AND GRANTING
CERTIFICATE OF CONVENIENCE AND NECESSITY**

This matter came before Vice Chairman Herbert H. Hilliard, Commissioner Robin L. Morrison, and Commissioner John Hie of the Tennessee Public Utility Commission (“TPUC” or “Commission”), the voting panel assigned to this docket, during a regularly scheduled Commission Conference held on December 14, 2020, for consideration of the *Expedited Joint Petition of Tennessee-American Water Company and Thunder Air, Inc. D/B/A Jasper Highlands Development, Inc. for Approval of an Asset Purchase Agreement and for the Issuance of a Certificate of Convenience and Necessity* (“*Joint Petition*”) filed by Tennessee-American Water Company (“TAWC”) and Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc. (“Thunder Air”) (collectively referred to as “Joint Petitioners”) on February 3, 2020. In the *Joint Petition*, TAWC and Thunder Air seek Commission approval of an Asset Purchase Agreement for the sale of the ownership and operation rights of a water system serving the Jasper Highlands development.

In addition, TAWC requests the requisite Certificate of Convenience and Necessity (“CCN”) for the service area and certain ratemaking and regulatory approvals from the Commission.

BACKGROUND AND JOINT PETITION

Thunder Air is a Tennessee corporation that owns approximately 9,000 acres atop Jasper Mountain in Marion County, Tennessee which is being developed. Thunder Air also owns a water system, the Jasper Highland water system (“JHWS”), that provides water service to customers within the development.¹ As the build-out and development continues, additional customers will be added to the JHWS and the system may be expanded from time to time in order to provide adequate service to the customers of the JHWS.²

TAWC is a public utility subject to the jurisdiction of the Commission. TAWC is a Tennessee corporation providing residential, commercial, industrial, and municipal water service, including service for both public and private fire protection, to the City of Chattanooga, Tennessee and surrounding areas. The public utility serves approximately 80,670 customers, including customers in Whitwell, Powell’s Crossroads, and Suck Creek in Marion County, Tennessee where the Thunder Air development is located. TAWC’s Whitwell operation is located approximately 20 miles from the JHWS.³

On February 3, 2020, TAWC and Thunder Air filed a *Joint Petition* requesting approval for TAWC to purchase the assets of JHWS from Thunder Air, including all ownership and operation rights of the JHWS. The *Joint Petition* also requests that TAWC be granted the CCN necessary for it to provide service to the customers served by the JHWS. In addition, TAWC

¹ The water system serving the Jasper Highlands Development is referred to as the Jasper Highlands Water System or “JHWS” for the remainder of this *Order*.

² *Joint Petition*, p. 2 (February 4, 2020).

³ *Id.* at. 2-3.

requests that the Commission approve proposed accounting, ratemaking, and regulatory treatment.⁴

The Joint Petitioners provided additional information to assist in the Commission's consideration of the *Joint Petition*, including the following:

1. a copy of the recorded plat including "as built" drawings of the current water system;
2. a copy of "as built" drawings for future phases of the development;
3. a copy of the current water purchase agreement between Thunder Air and the South Pittsburg Water Board of Water Works and Sewers;
4. documentation on the operation and maintenance plan for the JHWS;
5. documentation of approvals by the Tennessee Department of Environment and Conservation ("TDEC") concerning the construction of the system; and
6. all sanitary surveys conducted by TDEC.⁵

In addition, the *Joint Petition* includes documentation establishing a lease relationship between the Jasper Highlands Property Owners' Association ("JHPOA") and Thunder Air, the water rates established by the JHPOA for JHWS customers, and evidence of JHPOA's consent to the Asset Purchase Agreement.⁶ In support of the *Joint Petition*, the Joint Petitioners also submitted the Pre-Filed Direct Testimonies of Grady Stout, Interim Vice President of Operations for TAWC;⁷ Elaine K. Chambers, Director of Rates and Regulatory for Tennessee and Kentucky for American Water Works Service Company, parent company of TAWC;⁸ and Dane Bradshaw, President of Thunder Air and President of JHPOA.⁹

The *Joint Petition* states that upon Commission approval of the Asset Purchase Agreement, TAWC will purchase the JHWS, including its assets, properties, and rights, from Thunder Air for the purchase price of \$2,398,200.¹⁰ Within thirty (30) days of the closing of the Asset Purchase

⁴ *Id.* at 1-2.

⁵ *Id.* at 5-6 and Exhs. F, G, H, I, J, and K.

⁶ *Id.* at 4 and Exh. C.

⁷ Grady Stout, Pre-Filed Direct Testimony (February 3, 2020).

⁸ Elaine K. Chambers, Pre-Filed Direct Testimony (February 3, 2020).

⁹ Dane Bradshaw, Pre-Filed Direct Testimony (February 3, 2020).

¹⁰ *Joint Petition*, p. 4 (February 3, 2020).

Agreement, the parties will submit supporting documents to the Commission, including: copies of recorded deeds evidencing the transfer of JHWS real property to TAWC; copies of the Bill of Sale evidencing the transfer of all JHWS tangible and intangible personal property to TAWC; copies of all JHWS easements and other intangible personal property transferred to TAWC; and copies of any schedules attached to the Asset Purchase Agreement that were updated and/or completed.¹¹

TAWC asserts that it possesses the requisite technical, managerial, and financial capabilities to provide water service through the JHWS as evidenced by the Company's 132-year history of providing safe, reliable drinking water to its customers. TAWC is a wholly-owned subsidiary of American Water Works Company, Inc. ("AWWC"), the largest water holding company in the United States, which provides water and wastewater services to approximately fifteen (15) million people in thirty (30) states. Further, TAWC asserts that as an entity regulated by the TPUC, the Commission is familiar with TAWC's technical, managerial, and financial capabilities. TAWC reaffirms its familiarity with Commission policies, rules, and orders concerning the provision of water service and its commitment to adhere to the same.¹²

The Tennessee Department of Environment and Conservation ("TDEC") issued approvals of the final construction plans for Phases 1A and 1B of the JHWS in March 2014 and for Phase 2 of the JHWS in July 2016. TDEC conducted an initial Sanitary Survey of the JHWS in March 2016.¹³

In the *Joint Petition*, TAWC requests full rate base recognition of its investment in the JHWS, given TAWC's "unwavering commitment to provide safe, reliable drinking water to the

¹¹ *Id.* at 5.

¹² *Id.* at 6-7.

¹³ *Id.* at Exhs. J and K.

[JHWS] customers....”¹⁴ TAWC also requests proposed regulatory and/or accounting adjustments, including:

1. Utilization of the financial statements, records, and reports provided by Thunder Air to support the original cost value of utility plant in service (“UPIS”) as of the closing date;
2. Adoption of the current TPUC-approved TAWC depreciation rates for Thunder Air upon closing;
3. No utility plant acquisition adjustment (“UPAA”) with this transaction; and
4. Recovery of necessarily incurred reasonable acquisition expenses associated with the conducting necessary due diligence and prudence evaluation of the JHWS with such recovery occurring through the recording of a regulatory asset to be amortized over ten (10) years.¹⁵

TAWC requested that all of its other authorized rates and fees be made applicable to customers of Thunder Air, including late fees, service activation fees, returned check fees, disconnection fees, the Capital Recovery Riders, and the Production Cost and Other Pass-Throughs Rider (“PCOP” or “PCOP Rider”) as appropriate.¹⁶ The *Joint Petition* also states that the sale of the JHWS to TAWC is in the public interest, as TAWC’s 132-year history of providing safe, reliable drinking water to its customers will ensure that the JHWS is appropriately maintained and upgraded as conditions may warrant.¹⁷

The Consumer Advocate Unit in the Financial Division of the Office of the Tennessee Attorney General (“Consumer Advocate”) filed a *Petition to Intervene* on February 19, 2020.¹⁸ The Hearing Officer entered an order granting the Consumer Advocate’s intervention on February 26, 2020.¹⁹

¹⁴ *Id.* at 7.

¹⁵ *Id.*

¹⁶ *Id.* at 8.

¹⁷ *Id.*

¹⁸ *Petition to Intervene* (February 19, 2020).

¹⁹ *Order Granting the Petition to Intervene Filed by the Consumer Advocate* (February 26, 2020).

Following an exchange of discovery requests and responses, the Consumer Advocate filed the testimony of its expert witness, William H. Novak.²⁰ Mr. Novak recommends approval of the acquisition and request for a CCN, but advocates for certain adjustments and restrictions on the regulatory and rate treatment requested by TAWC in the *Joint Petition*. Mr. Novak presented the position of the Consumer Advocate on alternate regulatory and rate treatments which included: portions of acquisition price not immediately payable to Thunder Air be treated as a long-term liability on the books of TAWC; an incremental acquisition adjustment be utilized, in addition to the TAWC proposed acquisition adjustment, in order to alleviate the dilutive effects on income from the acquisition which would be subject to review for reconsideration in a future rate case; the proposed recovery of \$10,000 for due diligence and closing costs be rejected; and, the TAWC capital and expense rider surcharges be excluded from the rates applicable to Thunder Air.²¹ TAWC submitted the rebuttal testimony of Brian Queen, Dane Bradshaw, Elaine Chambers, Grady Stout, and John Thornton in response to Mr. Novak's testimony.²²

Members of the public were given the opportunity to submit written comments to the Commission concerning the *Joint Petition*. The Commission received four (4) such written comments, two (2) of which expressed concerns regarding rates, but none of which expressed opposition to the transfer of ownership of the JHWS to TAWC.²³

²⁰ William H. Novak, Pre-Filed Direct Testimony (September 9, 2020).

²¹ *Id.* at 4.

²² See Brian Queen, Pre-Filed Rebuttal Testimony (September 22, 2020); Dane Bradshaw, Pre-Filed Rebuttal Testimony (September 22, 2020); Elaine Chambers, Pre-Filed Rebuttal Testimony (September 22, 2020); Grady Stout, Pre-Filed Rebuttal Testimony (September 22, 2020); and John Thornton, Pre-Filed Rebuttal Testimony (September 22, 2020).

²³ See *Public Comments* (October 5, 2020); *Public Comments* (October 6, 2020); *Public Comments* (October 12, 2020); and *Public Comments* (October 13, 2020).

POSITIONS OF THE PARTIES

The Consumer Advocate recommends that the Asset Purchase Agreement submitted by Thunder Air and TAWC be approved. Further, the Consumer Advocate agrees that TAWC possesses the requisite technical, managerial, and financial ability to provide services to customers of the JHWS and the requested CCN should be improved.²⁴ However, there remain four contested issues concerning regulatory treatment of rates and certain portions of acquisition price and costs.²⁵

Acquisition Price and Accounting Treatment

The Asset Purchase Agreement establishes a purchase price of \$2,398,200.²⁶ Payment of \$1.5 million will occur on the closing date with an additional \$898,200 to be remitted in payments subsequent to closing on a per connection basis over a ten-year period. TAWC proposes to set up the deferred payments as Customer Advances for Construction (“CAC”) and to convert any unpaid amount at the end of the ten-year period to Contributions in Aid of Construction (“CIAC”) on TAWC’s books.²⁷

The Consumer Advocate expresses concern that the purchase price increased \$898,200 from the \$1.5 million purchase price previously proposed in Docket No. 18-00099.²⁸ Mr. Novak states that TAWC provided no specific reason for the increase in purchase price. He also testifies that a proposed credit to Customer Advances is not appropriate as the Uniform System of Accounts (“USOA”) contains no provisions that allow a utility to record potential payments owed from a

²⁴ William H. Novak, Pre-Filed Direct Testimony, p. 4 (September 8, 2020).

²⁵ *Id.*

²⁶ Elaine K. Chambers, Pre-Filed Direct Testimony, p. 2 (February 3, 2020).

²⁷ *Id.* at 3.

²⁸ William H. Novak, Pre-Filed Direct Testimony, p. 8 (September 8, 2020). *See also In re: Joint Petition of Tennessee-American Water Company, and Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc. for Approval of a Purchase Agreement and for the Issuance of a Certificate of Convenience and Necessity*, Docket No. 18-00099, *Expedited Joint Petition of Tennessee-American Water Company and Thunder Air, Inc. D/B/A Jasper Highlands Development, Inc. for Approval of an Asset Purchase Agreement and for the Issuance of a Certificate of Convenience and Necessity*, p. 4 (September 7, 2018).

utility acquisition as a Customer Advance.²⁹ Mr. Novak explains that, “Customer Advances are typically intended to represent payments from the Company’s end-use customers to extend utility service to their homes and businesses in situations where the economics of such a service extension are uneconomical.”³⁰ Further, he states that the \$898,200 is appropriately recorded as Other Long-Term Debt since the deferred payments represent a long-term obligation maturing more than one year from the date of issuance and assumption as described in the USOA.³¹

TAWC disagrees that the increase in purchase price is not explained. Grady Stout testifies that both he and Dane Bradshaw describe the growth of the development community and the increase in customers served by the JHWS since the 2018 docket. In addition, Mr. Stout cites an increase in the assets of the JHWS, giving the specific example of an increase in underground water piping. Further, Mr. Stout cites an increase in the system valuation from the valuation presented in Docket No. 18-00099.³² Brian Queen states the increase in price is justified due to the expansion of the development into its third phase subsequent to the 2018, opening up an additional 200 lots.³³ Similarly, Dane Bradshaw describes the increase in water infrastructure and customers since 2018.³⁴

With regard to the accounting treatment of the deferred amount of the purchase price, Brian Queen testifies that the USOA language concerning Other Long-Term Debt does not refer to the type of “obligations” of the sort resembling the Post-Closing Payments. He also states that there is no legal obligation to pay more than the \$1.5 million purchase price and that the Post-Closing Payment structure serves to protect the interest of TAWC’s customers.³⁵ Finally, Mr. Queen states

²⁹ *Id.* at 8-9.

³⁰ *Id.* at 9.

³¹ *Id.*

³² Grady Stout, Pre-Filed Rebuttal Testimony, pp. 2-4 (September 22, 2020).

³³ Brian Queen, Pre-Filed Rebuttal Testimony, p. 5 (September 22, 2020).

³⁴ Dane Bradshaw, Pre-Filed Rebuttal Testimony, p. 3 (September 22, 2020).

³⁵ Brian Queen, Pre-Filed Rebuttal Testimony, pp. 7-9 (September 22, 2020).

that recording the deferred payments as Other Long-Term Debt would have a negative effect on TAWC as it would defer recovery to TAWC's next full rate case. However, the net income increase resulting from added customers will be recorded as rate base while Other Long-Term Debt serves as the basis for a rate base reduction would result in an artificially inflated earned rate of return.³⁶

Elaine Chambers reiterates Mr. Queen's testimony, stating that if the deferred purchase price payments are recorded as Other Long-Term Debt, the net income will increase as new customers are added but rate base that produces that net income will never materialize. She testifies that recording the payments as CAC will result in appropriate recognition of rate base in the base rate case. She also states that recording these payments as CAC is consistent with accepted regulatory practices and is consistent with TAWC's current practice.³⁷ Ms. Chambers also offers that, "recording these payments as a regulatory liability would result in the proper recognition of rate base...."³⁸

Acquisition Adjustment

The Consumer Advocate avers that TAWC's proposal to maintain the current rate structure for JHWS customers until a future rate proceeding and the regulatory treatment requested for the purchase price will ultimately bind the Commission to increase rates to TAWC's Chattanooga customers in a future rate proceeding by creating a dilutive impact on the Company's rate of return.³⁹ As a result, Mr. Novak proposes that the purchase price is not appropriate regulatory value and should be reduced through an acquisition adjustment. Mr. Novak calculated an incremental acquisition adjustment that should be recognized in order to prevent TAWC's existing Chattanooga customers from subsidizing the cost of the JHWS acquisition and resulting

³⁶ *Id.* at 9.

³⁷ Elaine K. Chambers, Pre-Filed Rebuttal Testimony, pp. 3-5 (September 22, 2020).

³⁸ *Id.* at 8.

³⁹ William H. Novak, Pre-Filed Direct Testimony, p. 10 (September 8, 2020).

operations. Mr. Novak also asserts that TAWC's forecast concerning the dilutive impact of the acquisition being completely offset by 2023 is highly speculative and based on the timing of future customer additions. He recommends that the acquisition adjustment be reviewed and considered in TAWC's next rate case.⁴⁰

TAWC disagrees with Mr. Novak's proposed negative acquisition adjustment. Brian Queen states that Mr. Novak's negative acquisition adjustment is not in the public interest because it could have a chilling effect on voluntary acquisitions that otherwise would serve the public interest by providing safe, reliable drinking water. He also states that Mr. Novak presents no ratemaking or accounting principle requiring his proposed calculation methodology. It also arbitrarily downgrades the value of assets rather than supporting just and reasonable rates that would allow TAWC to earn a fair return on its investment. Mr. Queen also points out that Mr. Novak's calculation methodology relies on an inaccurately undercounted customer total.⁴¹

Mr. Bradshaw disagrees with Mr. Novak's characterization that TAWC's customer growth forecast is highly speculative by indicating that the growth projections are based upon lot sales and previous year home builds. Mr. Bradshaw further testifies that considering the number of homes breaking ground weekly, the number of homes submitted for design approval, the need to add more approved builders, and the number of lots sold, the development remains confident in its customer growth projections.⁴² John Thornton also testifies in support of the development's customer growth projections and that the proposed negative acquisition adjustment is significant and jeopardizes the transaction. Mr. Thornton states that failure of the acquisition would not serve the public interest and that it would not serve the interest of the current customers of the JHWS.⁴³

⁴⁰ *Id.* at 11-13.

⁴¹ Brian Queen, Pre-Filed Rebuttal Testimony, pp. 10-15 (September 22, 2020).

⁴² Dane Bradshaw, Pre-Filed Rebuttal Testimony, pp. 4-5 (September 22, 2020).

⁴³ John Thornton, Pre-Filed Rebuttal Testimony, pp. 3-4 (September 22, 2020).

Due Diligence and Closing Costs

TAWC states that it has incurred necessary and reasonable acquisition expenses that are appropriate for recovery upon the closing of the transaction. Grady Stout testifies that due diligence costs result from reviewing the system assets to determine the condition of the system, the environmental regulatory information JHWS provided to TDEC, the financial information of the system, and TAWC's ability to operate the JHWS efficiently.⁴⁴ Elaine Chambers proposes that a regulatory asset be established for the due diligence and closing costs because these are legitimate and appropriate expenses related to the acquisition of assets. These incurred costs safeguard the assets of TAWC, thereby protecting the interests of both shareholders and ratepayers. Ms. Chambers testifies that TAWC proposes to amortize these costs of up to \$10,000 immediately upon closing with only the unamortized balance of the regulatory asset to be addressed in TAWC's next rate case. She further states that deferring \$10,000 of these acquisition expenses as a regulatory asset protects the interests of both ratepayers and shareholders because it allows for a full review in a future rate case. Expenses over \$10,000 will be borne solely by the shareholders. Finally, Ms. Chambers states that the request to establish a regulatory asset for the acquisition costs is proper because it benefits the customers for TAWC to ensure water quality, invest in infrastructure, and provide reliable service and customer care instead of diverting resources to unexpected legal and other complications.⁴⁵

The Consumer Advocate disagrees with recovery of \$10,000 of due diligence and closing costs through a regulatory asset. Mr. Novak testifies that the Commission addressed this issue in TAWC's acquisition of the Whitwell water system as follows:

⁴⁴ Grady Stout, Pre-Filed Direct Testimony, p. 7 (February 4, 2020).

⁴⁵ Elaine K. Chambers, Pre-Filed Direct Testimony, pp. 6-8 (February 3, 2020). *See also* Elaine K. Chambers, Pre-Filed Rebuttal Testimony, p. 8 (September 22, 2020).

...while due diligence costs are not costs associated with the delivery of water services, such costs may be incurred to safeguard the assets of the Company, thus protecting the interests of the shareholder and ratepayers. To allow recovery of a cost incurred to benefit shareholders but funded solely by ratepayers is unacceptable.⁴⁶

Mr. Novak also states that the Commission allowed recovery of approximately \$1.1 million for rate case expenses in TAWC's most recent rate case, but that while these costs have been fully amortized, the rates supporting this cost continue.⁴⁷

Application of Existing TAWC Rates, Fees and Capital and Expense Riders

The Asset Purchase Agreement states that Thunder Air will reduce its current rates, prior to closing, by the applicable TAWC capital rider surcharges to ensure that JHWS customers pay the meter rates and volumetric rates they were paying prior to the effective date of the Asset Purchase Agreement. After closing, TAWC will apply any subsequently approved capital recovery and PCOP Riders as well as all other ordinary fees applicable to all TAWC customers such as late fees, service activation fees, disconnect fees, private fire service rates, and returned check fees.⁴⁸ She also states that the application of these surcharges is consistent with the treatment approved in TAWC's acquisition of the Whitwell system.⁴⁹ In her Pre-Filed Rebuttal Testimony, Ms. Chambers reiterates that these fees and surcharges have been applied to the entire customer base since 2014 and were applied to the Whitwell customers in its acquisition. Further, she claims that the Capital

⁴⁶ William H. Novak, Pre-Filed Direct Testimony, p. 14 (September 8, 2020) (citing *In re: Joint Petition of Tennessee American Water Company, the City of Whitwell, Tennessee, and the Town of Powells Crossroads, Tennessee for Approval of a Purchase Agreement and a Water Franchise Agreement and for the Issuance of a Certificate of Convenience and Necessity*, Docket No. 12-000157, *Order Approving Purchase Agreement, Franchise Water Agreement and Certificate of Public Convenience and Necessity*, p. 21 (October 15, 2013)).

⁴⁷ *Id.* (citing *In re: Petition of Tennessee American Water Company for a General Rate Increase, Implementation of a Distribution System Infrastructure Charge and the Establishment of Tracking Mechanisms for Purchase Power, Pensions and Chemical Expenses*, Docket No. 12-00049, *Order Approving Settlement Agreement*, Exh. A, Sched. 4 (November 20, 2012)).

⁴⁸ Elaine K. Chambers, Pre-Filed Direct Testimony, pp. 8-9 (February 3, 2020).

⁴⁹ *Id.* at 9-10.

Riders include investment in safety and environmental compliance and economic development as well as infrastructure replacement. As a result, the entire customer base benefits from the spreading out of the cost of significant investment. Additional revenues derived from the acquisition are subject to the Commission's inspection fees, which, along with purchased water expense, are components of the PCOP Rider.⁵⁰ Ms. Chambers also states that system improvements described in Mr. Stout's Pre-Filed Direct Testimony would likely qualify as eligible investments under the Capital Rider.⁵¹

Mr. Novak testifies that the purpose of the Capital Rider is to accelerate infrastructure replacement for existing TAWC customers. The JHWS is relatively new and not in need of similar infrastructure replacement, negating the need for application of the Capital Rider. In addition, significant portions of the existing expense riders were designed to recover incremental costs associated with water treatment in Chattanooga. Since JHWS water is purchased wholesale from a third-party provider and does not pass through TAWC's treatment facility, it is inappropriate to apply the same surcharge rates to customers of JHWS. Accordingly, the Consumer Advocate recommends the Commission deny TAWC's request to apply the capital and expense rider surcharges to customers of the JHWS.⁵²

HEARING ON THE MERITS

A Hearing in this matter was held before the voting panel of Commissioners during the regularly scheduled Commission Conference on October 12, 2020, as noticed by the Commission on October 2, 2020. Participating in the Hearing were the following parties:

Tennessee-American Water Company - Melvin J. Malone, Esq. and Madison C. Keyes, Esq., Butler Snow LLP, The Pinnacle at Symphony Place, 150 Third Avenue South, Suite 1600, Nashville, TN 37201; and TAWC witnesses, Grady Stout, Brian Queen, and Elaine

⁵⁰ Elaine K. Chamber, Pre-Filed Rebuttal Testimony, pp. 9-10 (September 22, 2020).

⁵¹ *Id.*

⁵² William H. Novak, Pre-Filed Direct Testimony, p. 15 (September 8, 2020).

Chambers.

Thunder Air - William H. Horton, Esq. and Carol Ballard, Esq., Horton Ballard & Pemerton PLLC, 735 Broad Street, Suite 306, Chattanooga, TN 37402; and Thunder Air witnesses, John Thornton and Dane Bradshaw.

Consumer Advocate - Daniel P. Whitaker, III, Esq., Office of the Tennessee Attorney General and Reporter, P.O. Box 20207, Nashville TN 37202-0207; and Consumer Advocate witness, William H. Novak.

The witnesses for the Joint Petitioners, Mr. Thornton, Mr. Stout, Mr. Queen, Mr. Bradshaw, and Ms. Chambers provided testimony. These witnesses were subject to questions from the voting panel of Commissioners assigned to this docket. Subsequently, the Consumer Advocate's witness, Mr. Novak provided testimony and was subject to the questions of the Commissioners.

Following the presentation of witnesses and the arguments of counsel, members of the public were given the opportunity to present public comment. However, no member of the public came forward to comment.⁵³

COMMISSION AUTHORITY

The Commission has “general supervisory and regulatory power, jurisdiction, and control over all public utilities, and also over their property, property rights, facilities, and franchises, so far as may be necessary for the purpose of carrying out the provisions of this chapter.”⁵⁴ The Tennessee Supreme Court has interpreted the supervisory and regulatory powers of the Commission as “practically plenary authority over the utilities within its jurisdiction.” *BellSouth Adver. & Publ’g Corp. v Tenn. Reg. Auth.*, 79 S.W.3d 506, 512-513 (Tenn. 2002). Tenn. Code

⁵³ Excerpt of Transcript of Commission Conference (Held Via WebEx Conferencing Platform), Docket No. 20-00011 (Contains Proprietary Information), p. 158 (October 12, 2020).

⁵⁴ Tenn. Code Ann. § 65-4-104(a) (Supp. 2020).

Ann. § 65-4-113 requires that public utilities obtain Commission approval of any proposed transfer of any authority to provide utility services to another person or entity. The statute also states:

(b) Upon petition for approval of the transfer of authority to provide utility services, the commission shall take into consideration all relevant factors, including, but not limited to, the suitability, the financial responsibility, and capability of the proposed transferee to perform efficiently the utility services to be transferred and the benefit to the consuming public to be gained from the transfer. The commission shall approve the transfer after consideration of all relevant factors and upon finding that such transfer furthers the public interest.⁵⁵

In the *Joint Petition*, TAWC has also made application for a CCN to provide utility service through the JHWS. Tennessee law requires that no public utility is permitted to begin construction or operation of a new utility facility or service without first obtaining a CCN from the Commission, as set forth in Tenn. Code Ann. § 65-4-201(a), which states:

No public utility shall establish or begin the construction of, or operate any line, plant, or system, or route in or into a municipality or other territory already receiving a like service from another public utility, or establish service therein, without first having obtained from the commission, after written application and hearing, a certificate that the present or future public convenience and necessity require or will require such construction, establishment, and operation, and no person or corporation not at the time a public utility shall commence the construction of any plant, line, system, or route to be operated as a public utility, or the operation of which would constitute the same, or the owner or operator thereof, a public utility as defined by law, without having first obtained, in like manner, a similar certificate; provided, however, that this section shall not be construed to require any public utility to obtain a certificate for an extension in or about a municipality or territory where it shall theretofore have lawfully commenced operations, or for an extension into territory, whether within or without a municipality, contiguous to its route, plant, line, or system, and not theretofore receiving service of a like character from another public utility, or for substitute or additional facilities in or to territory already served by it.⁵⁶

⁵⁵ Tenn. Code Ann. § 65-4-113(b) (Supp. 2020).

⁵⁶ Tenn. Code Ann. § 65-4-109 (Supp. 2020).

The Commission is also charged with “fix[ing] just and reasonable individual rates, joint rates, tolls fares, charges or schedules thereof...”⁵⁷ and determining whether a proposed “increase, change or alteration is just and reasonable.”⁵⁸ In addition, the Commission may approve alternate rate mechanisms such as the Capital Recovery Rider and PCOP Rider which TAWC seeks to apply to the JHWS customers in this docket. With regard to the PCOP Rider, Tenn. Code Ann. § 65-5-103(d) provides:

(d)(3)(A) A public utility may request and the commission may authorize a mechanism to recover the operational expenses, capital costs or both related to the expansion of infrastructure for the purpose of economic development, if such expenses or costs are found by the commission to be in the public interest. Expansion of economic development infrastructure may include, but is not limited to, the following:

- (i) Infrastructure and equipment associated with alternative motor vehicle transportation fuel;
- (ii) Infrastructure and equipment associated with combined heat and power installations in industrial or commercial sites; and
- (iii) Infrastructure that will provide opportunities for economic development benefits in the area to be directly served by the infrastructure.⁵⁹

Similarly, the Capital Recovery Rider is authorized in Tenn. Code Ann. § 65-5-103, which states in relevant part:

(d)(5)(A) A public utility may request and the commission may authorize a mechanism to recover the operational expenses, capital costs or both related to other programs that are in the public interest.
 (B) A utility may request and the commission may authorize a mechanism to allow for and permit a more timely adjustment of rates resulting from changes in essential, nondiscretionary expenses, such as fuel and power and chemical expenses.
 (C) Upon a finding that such programs are in the public interest, the commission shall grant recovery and shall authorize a separate recovery mechanism or adjust rates to recover operational expenses, capital costs or both associated with the investment in other

⁵⁷ Tenn. Code Ann. § 65-5-101(a) (Supp. 2020).

⁵⁸ Tenn. Code Ann. § 65-5-103 (Supp. 2020).

⁵⁹ Tenn. Code Ann. § 65-5-103(d) (Supp. 2020).

programs, including the rate of return approved by the commission at the public utility's most recent general rate case pursuant to § 65-5-101 and subsection (a).⁶⁰

FINDINGS AND CONCLUSIONS

The voting panel found that the parties agree with regard to the issuance of a CCN to TAWC. Further, upon its own review of the evidentiary record, the panel found that TAWC is in good standing with the Commission and is in compliance with all Commission rules. The panel determined that based upon the record, TAWC possesses the requisite managerial, technical, and financial capabilities to operate the JHWS. Therefore, the panel voted unanimously to approve an amendment to the CCN issued to TAWC to include the JHWS.

With regard to the acquisition of the JHWS as set forth in the Asset Purchase Agreement, the voting panel found that the parties generally agree that the transfer of the ownership and operation of the JHWS to TAWC should be approved. The panel found that the acquisition of the JHWS by TAWC is in the public interest. Therefore, the panel unanimously voted to approve TAWC's acquisition of the JHWS.

The voting panel found that the purchase price set forth in the Asset Purchase Agreement is adequately justified by the substantial increase in water system assets and additional customers since the 2018 docket concerning a proposed sale of the JHWS. Further, the panel found that the JHWS net valued assets exceed the negotiated purchase price. Therefore, the panel found that the negotiated purchase price is reasonable, represents a fair value of the JHWS, and unanimously approved the purchase price.

Concerning the regulatory treatment of the portion of the purchase price to be paid post-closing, the panel found that these payments do not fit into the category of CAC because customers

⁶⁰ Tenn. Code Ann. § 65-5-103(d) (Supp. 2020).

are not advancing funds to TAWC for the buildout of facilities under the arrangement. Further, if approved as CAC, a transfer of any unpaid amount from CAC to CIAC, as proposed by TAWC, would not be proper as no funds or plant will have been contributed to TAWC under the arrangement. Because there is no obligation to pay any future amounts and future payments are contingent upon the occurrence of an event, i.e., customer additions, the panel found that the appropriate regulatory treatment is to recognize the post-closing payments as a contingent regulatory liability. Therefore, the panel unanimously voted to reject TAWC's proposed accounting treatment of post-closing payments and order that these payments be recognized as a regulatory liability.

The Consumer Advocate pointed to the Commission's order in TAWC's acquisition of the Whitwell system for the proposition that recovery of due diligence costs solely from ratepayers is unacceptable. However, the Commission also concludes that due diligence costs also protect the interests of both shareholders and ratepayers by safeguarding Company assets.⁶¹ The panel found that the due diligence and related costs are necessary in this docket to protect TAWC's assets. Further, the panel found that TAWC's proposed treatment, deferring \$10,000 of the due diligence costs by creating a regulatory asset for future recovery from ratepayers while expensing all remaining due diligence costs to shareholders, is not inconsistent with the Commission's previous decision as it spreads the burden of these costs to both ratepayers and shareholders. In addition, the panel found that the immediate amortization of the deferred regulatory asset over a ten-year period further mitigates the effect on ratepayers. The panel found the proposed plan to be

⁶¹ *In re: Joint Petition of Tennessee American Water Company, the City of Whitwell, Tennessee, and the Town of Powells Crossroads, Tennessee for Approval of a Purchase Agreement and a Water Franchise Agreement and for the Issuance of a Certificate of Convenience and Necessity*, Docket No. 12-000157, *Order Approving Purchase Agreement, Franchise Water Agreement and Certificate of Public Convenience and Necessity*, pp. 21-22 (October 15, 2013).

reasonable in light of the evidentiary record. Therefore, the voting panel unanimously approved that the proposed recovery of due diligence costs be shared between ratepayers and shareholders.

With regard to application of TAWC's existing rates, fees, Capital Rider, and PCOP Rider, the panel found that the Consumer Advocate had no opposition and took no position relative to the existing tariffed rates for late fees, service activation fees, disconnect fees, private fire service rates, and returned check fees. The uniform application of these fees is reasonable. The panel agreed that the planned improvements outlined by TAWC in Mr. Stout's testimony are likely allowable for inclusion in the existing Capital Riders and therefore, it is reasonable to apply the Capital Riders to the JHWS customers. Similarly, the panel found that while the water utilized in the JHWS will not incur costs for treatment since it is being purchased wholesale, the expense of purchasing water that is already treated is an allowable expense under TAWC's PCOP Rider. Therefore, the panel found that TAWC's PCOP Rider is reasonable and should be applied to JHWS customers. The arrangement in the Asset Purchase Agreement for Thunder Air to reduce customer rates by applicable TAWC Capital Rider surcharges allows customers of the JHWS to see a seamless transition of ownership and operation and ensure that these customers will not see a rate increase by the application of these riders. Therefore, the panel voted unanimously to approve the application of TAWC's existing Capital Investment and PCOP Riders and the application of existing tariffed service fees to JHWS customers.

The panel further found that other issues raised relate to ratemaking and future recoveries and are not related to this proceeding. Therefore, the panel voted unanimously to defer all issues related to ratemaking and future recoveries to future appropriate proceedings.

IT IS THEREFORE ORDERED THAT:

1. The *Expedited Joint Petition of Tennessee-American Water Company and Thunder*

Air, Inc. D/B/A Jasper Highlands Development, Inc. for Approval of an Asset Purchase Agreement and for the Issuance of a Certificate of Convenience and Necessity filed by Tennessee-American Water Company and Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc., is approved, in part, and denied, in part.

2. The Asset Purchase Agreement is approved.

3. In accordance with Tenn. Code Ann. § 65-4-201, a Certificate of Public Convenience and Necessity is granted to Tennessee-American Water Company to serve the areas and customers currently served by Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc.

4. The negotiated purchase price of \$2,398,200 (Two Million Three Hundred Ninety-Eight Thousand Two Hundred and 00/100 Dollars), as set forth in Paragraph 2.1 of the Asset Purchase Agreement is approved.

5. The application of existing miscellaneous services fees, including late fees, service activation fees, disconnect fees, private fire service rates, and returned check fees, as set forth in the current tariff for Tennessee-American Water Company to the customers served by the Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc. water system is approved.

6. The application of Tennessee-American Water Company's existing Capital Recovery Riders and the Production Costs and Other Pass-Throughs Rider surcharges, as set forth in the current tariff for Tennessee-American Water Company, to the customers served by the Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc. water system is approved.

7. Tennessee-American Water Company is authorized to apply its current depreciation rates to the purchased assets of the Thunder Air, Inc. d/b/a Jasper Highlands Development, Inc. water system.

8. Tennessee-American Water Company is authorized to defer up to \$10,000 in due

diligence costs as a regulatory asset for which amortization over a ten-year period shall commence immediately upon closing.

9. Tennessee-American Water Company's request to recognize the Post-Closing Payments set forth in Paragraph 2.2 of the Asset Purchase Agreement as Customer Advances for Construction is denied. Tennessee-American Water Company is ordered to recognize these payments as a regulatory liability.

10. The authorization and approval given hereby shall not be used by any party for the purpose of inferring an analysis or assessment of the risks involved.

11. This decision is not intended to create any liability on the part of the Tennessee Public Utility Commission, the State of Tennessee, or any political subdivision thereof.

12. Any person who is aggrieved by the Commission's decision in this matter may file a Petition for Reconsideration with the Commission within fifteen (15) days from the date of this Order.

13. Any person who is aggrieved by the Commission's decision in this matter has the right to judicial review by filing a Petition for Review in the Tennessee Court of Appeals, Middle Section, within sixty (60) days from the date of this Order.

FOR THE TENNESSEE PUBLIC UTILITY COMMISSION:

**Vice Chairman Herbert H. Hilliard,
Commissioner Robin L. Morrison, and
Commissioner John Hie concurring.**

None dissenting.

ATTEST:



Earl R. Taylor, Executive Director

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

Responsible Witness: Dominic DeGrazia

Question:

2-52. Jasper Highlands Acquisition Adjustment. Refer to the File <TAWC 2024 Rate Case - Jasper Highlands UPAA.xlsx>, Tab "Exhibit RB-12-UPAA-DD", that was included with the Company's filing. Provide the following information related to this spreadsheet which shows a test period balance of \$3,749,579:

- a. Provide a description of this account and the necessity for this proposed pro forma adjustment;
- b. Provide the source and support for the original balance in this account; and
- c. Does the Company intend to amortize the balance in this account?

Response:

- a. As stated in response to CAD 1-174, this regulatory liability was created to reflect the difference between the purchase price of the Jasper Highlands system and the net book value of the assets recorded. This difference resulted in a negative UPAA balance as the value of the assets were more than the purchase price. As such, the amount was included as a rate base reduction to reflect the negative balance.
- b. Please refer to TAW_R_CADDR2_052_073024_Attachment 1 and TAW_R_CADDR2_052_073024_Attachment 2.
- c. No, TAWC does not intend to amortize the balance of this account.

ASSET PURCHASE AGREEMENT
BETWEEN THE
THUNDER AIR, INC., D/B/A JASPER HIGHLANDS DEVELOPMENT, INC.
AND
TENNESSEE-AMERICAN WATER COMPANY

December 30, 2020

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE Agreement (“**Agreement**”), dated as of the 30th day of December, 2020 (the “**Effective Date**”) by and between the **THUNDER AIR, INC.**, a Tennessee corporation d/b/a **Jasper Highlands Development, Inc.** (“**Seller**”), and **TENNESSEE-AMERICAN WATER COMPANY**, a Tennessee public utility corporation (“**TAWC**”).

RECITALS

A. Seller owns, maintains and operates a water supply system which provides water services to customers located within that certain residential development known as Jasper Highlands Subdivision (the “**Subdivision**”) and which is primarily located in Marion County, Tennessee (the “**Water System**”).

B. Seller has developed Phase 1, Phase 2 and Phase 3 of the Subdivision and there are currently One Hundred Thirty-nine (139) active customers served by the Water System.

C. TAWC is a regulated public utility that furnishes water services to the public in multiple counties throughout Tennessee.

D. Seller desires to sell, and TAWC desires to purchase the Water System, as well as substantially all assets, properties and rights of Seller owned and used in connection with the Water System, upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the recitals and the covenants, representations, warranties and agreements herein contained, and intending to be legally bound hereby, the parties hereto agree as follows:

ARTICLE 1

THE TRANSACTION

1.1 Sale and Purchase of Assets. Subject to the terms, representations and conditions set forth in this Agreement, TAWC shall purchase from Seller, and Seller shall sell, assign, transfer, grant, convey and deliver to TAWC at Closing (hereinafter defined), the Assets. The term “**Assets**” means all of the assets, properties and rights of Seller (whether tangible, intangible, real, personal or mixed) that are held or used in connection with the Water System, except for the Excluded Assets. The Assets shall be sold free and clear of all mortgages, liens, pledges, security interests, charges, claims, restrictions and encumbrances of any and all nature (collectively, the “**Encumbrances**”).

1.2 Assets Further Defined.

The Assets shall, without limitation to the definition stated above, include the following, other than the Excluded Assets:

- (a) the Assigned Contracts (as defined in **Section 5.1(c)**);
- (b) all interests in real estate (excepting public streets and public right-of-ways), water sources, wells, mains, pipes, pipelines, manholes, pumps, facilities, meters, tanks, storage facilities, valves, hydrants, water treatment facilities, water system network and related appurtenances, structures, improvements, fixtures, rights-of-way, rights, uses, franchises, licenses and easements owned by Seller and relating to the Water System, or in which Seller has an interest, and all hereditaments, tenements and appurtenances belonging, appertaining or relating thereto;
- (c) all machinery, equipment, tools, keys and locks, leasehold improvements, goods, and other tangible personal property relating to the System owned by Seller, or in which Seller has an interest;
- (d) all lubricants, spare parts, fuel, chemicals, raw materials, and other supplies and inventories (“**Supplies**”) owned by the Seller, or in which the Seller has an interest, relating to the System;
- (e) all rights to warranties received from the suppliers of any machinery, equipment, facilities or Supplies, and related claims, credits, and rights of recovery with respect thereto;
- (f) all rights of Seller under any written or oral contract, easement, license, agreement, lease, plan, instrument, registration, permit, certificate, or other authorization or approval of any nature, or other document, commitment, arrangement, undertaking, practice or authorization, relating to the Water System;
- (g) all Permits of or held by the Seller (to the extent transferable to TAWC under applicable law) and all pending applications therefore, renewals thereof or exemptions therefrom, including but not limited to those listed in **Schedule 4.1(q)**;
- (h) all rights and choses in action of Seller arising out of occurrences before or after the Closing relating to the Assets, including any rights of Seller under any warranties or insurance claims related to the Assets;
- (i) all of the intangible rights and property of Seller utilized by Seller in the operation of the System; and
- (j) all information, files, records, data, plans, contracts and recorded knowledge relating to the Assets, including customer and supplier lists and property records, related to the foregoing.

1.3 Retained Liabilities.

- (a) Except as explicitly provided in **Section 1.3(b)** below, TAWC shall not assume and shall not be liable for any liabilities or obligations of Seller of any nature whatsoever (including any obligations related to the Assets or operation of the Water System), whether express or implied, fixed or contingent, known or unknown at the time of Closing. Except as explicitly provided in **Section 1.3(b)** below, all of Seller’s liabilities and obligations, whether incurred in connection with the operation of the Water System, ownership of the Assets or otherwise, shall

remain the sole responsibility of, and shall be retained, paid, performed and discharged solely by Seller. Without limiting the foregoing, Seller shall be and shall remain liable for all obligations and liabilities relating to (i) employees of Seller (including those who worked on the Water System) and any employee benefits related thereto (including any pension benefits), (ii) all taxes on the business of Seller, (iii) accounts payable of the Seller, and (iv) failure to comply with any Environmental Laws or any Permits for the Assets or operation of the Water System on or before the Closing Date.

(b) Following the Closing, TAWC shall assume only those contractual liabilities arising after the Closing Date under the Assigned Contracts (specifically excluding any liability under the Assigned Contracts arising out of or relating to a breach or other circumstances that occurred on or prior to the Closing Date), including maintenance and repairs related to the Water System.

1.4 Excluded Assets. Notwithstanding anything to the contrary contained in this Agreement, the Assets shall not include any of the following:

(a) The portion of the water pipes extending from each customer's water meter to the customer's residence (the "**Customer Service Lines**");

(b) Any and all piping and fixtures internal to each individual customer's structure (whether residential, commercial, industrial or other types);

(c) Seller's cash on hand on the date of Closing and Seller's account receivables related to the Water System for services rendered through the close of business on the Closing Date;

(d) All rights of Seller under this Agreement and related Bill of Sale and Assignment of Contracts Agreement as it pertains to the transfer and sale herein contemplated; and

(e) the specific assets, properties and rights of Seller set forth on **Schedule 1.4**.

1.5 Accounts Receivable. Accounts receivable for services related to the System rendered through the close of business on the Closing Date shall be excluded assets as per **Section 1.4**, and accounts receivable for services related to the Water System rendered thereafter shall belong to TAWC.

ARTICLE 2

PURCHASE PRICE

2.1 Purchase Price for the Assets. Subject to the terms and conditions of this Agreement, the purchase price (the "**Purchase Price**") for the Assets shall be **Two Million Three Hundred Ninety-eight Thousand Two Hundred and 00/100 Dollars (\$2,398,200.00)**., of which the sum of One Million Five Hundred Thousand and 00/100 Dollars (\$1,500,000.00) shall be payable directly to Seller on the Closing Date by wire transfer or by corporate check, at the Seller's discretion (the "**Closing Payment**"). Any payments made in advance by Seller's water customers for post-Closing service will be apportioned at Closing. TAWC shall receive a credit toward the Closing Payment (starting with credit toward any cash payment required from TAWC) at Closing

for the prorated amount of such advance payments for the period of the payment that is intended to follow Closing.

2.2 Post-Closing Payments.

(a) Subject to the terms and conditions of this Agreement, One Thousand Eight Hundred and 00/100 Dollars (\$1,800.00) of the Purchase Price shall be made to the Seller post-Closing pursuant to this **Section 2.2(a)**. TAWC will pay Seller a one-time post-Closing payment of One Thousand Eight Hundred and 00/100 Dollars (\$1,800.00) for each new customer added to the Water System within ten (10) years of the Closing Date (defined below). Payments made by TAWC pursuant to this **Section 2.2(a)** will be made (a) only after each such respective new customer has been served by the Water System for twelve (12) consecutive months and (b) once annually to Seller on a date agreed to by Seller and TAWC. TAWC and Seller further agree that payments made by TAWC pursuant to this **Section 2.2(a)** shall not exceed the lesser of Eight Hundred Ninety-eight Thousand Two Hundred and 00/100 Dollars (\$898,200.00) or payment for Four Hundred Ninety-nine (499) new customers added to the Water System.

(b) TAWC and Seller further agree that Seller shall not be responsible for costs associated with adding customers to the Water System after the Closing Date, and which such customers being added are located within Phases 1, 2 and 3 of the Subdivision.

ARTICLE 3

THE CLOSING

3.1 Closing. Subject to the terms and conditions of this Agreement, the closing of the sale and purchase of the Assets (“**Closing**”) shall take place at a location and time of day agreed upon by the parties, commencing, on or before the later to occur of: (a) within thirty (30) days following the date on which all of the conditions set forth in Articles 6, 7 and 8 of this Agreement have been met (or waived), or (b) or at such later date as is agreed upon by the parties. The date of the Closing is referred to herein as the “**Closing Date**”.

3.2 Deliveries and Proceedings at Closing.

(a) Subject to the terms and conditions of this Agreement, at the Closing, Seller shall deliver or cause to be delivered to TAWC:

- (i) Bills of Sale and instruments of assignment duly executed by Seller as necessary to transfer all of the Assets comprising tangible personal property to TAWC in a form acceptable to TAWC, including an assignment of contracts agreement covering the assignment and assumption of the Assigned Contracts in substantially the form of **Exhibit A (“Assignment of Contracts Agreement”)**;
- (ii) A copy of each permit, license, easement, land-right and other necessary authority for the operation of the Water System and the Assets, in each case validly issued in the name of the Seller, and showing in full force and effect;

- (iii) The consents to transfer all Assigned Contracts, leases, intellectual property, Permits and other Assets requiring such consents to be transferred to TAWC, with all such transfers on terms and conditions acceptable to TAWC;
- (iv) All written consents (of third parties or otherwise) and governmental approvals necessary to ensure that TAWC will continue to have the same full rights with respect to the Assets that Seller had immediately prior to the Closing;
- (v) an assignment of all of the Assets that are intangible personal property in a form reasonably acceptable to TAWC;
- (vi) Evidence satisfactory to TAWC of the transfer of all utilities with respect to the Water System from Seller to TAWC in accordance with **Section 6.1(c)** below;
- (vii) All such general warranty deeds, bills of sale, and other instruments of transfer and conveyance in order to sell, transfer, assign, convey and deliver title to the real estate and easements that are necessary for or used in connection with the operation of the Water System to TAWC, duly executed and acknowledged by Seller and in recordable form, each sufficient to convey the title and rights of access to the Assets;
- (viii) Such other deeds, bills of sale, assignments, certificates of title, documents and other instruments of transfer and conveyance as may reasonably be requested by TAWC, each in form and substance reasonably satisfactory to TAWC;
- (ix) a certificate as to the accuracy of Seller's representations and warranties as of the Effective Date of this Agreement and as of Closing in accordance with **Section 8.1(b)** and as to its compliance with and performance of its covenants and obligations to be performed or complied with at or before Closing in accordance with **Section 6.1**;
- (x) a certificate of the Secretary of Seller, dated as of the Closing, certifying: (a) that attached are true copies of the duly adopted resolutions of the Seller's governing body authorizing the execution of this Agreement and the sale of all Assets; and (b) the incumbency, signatures and authority of the governing body members of Seller executing this Agreement or any agreement contemplated hereby on behalf of Seller;
- (xi) As applicable, a payoff letter from each lender (whether institutional or otherwise) from which Seller has incurred indebtedness or borrowed money that is outstanding, and a release of all Encumbrances relating to the Assets (along with Form UCC3 Financing Statements effectuating a termination of all outstanding financing statements covering the Assets) executed, filed and/or recorded by the holder of or parties to each such Encumbrance, if

any, in each case in substance and form reasonably satisfactory to TAWC and its counsel;

- (xii) The certificates and other documents required to be delivered by Seller under this Agreement as set forth in **Section 8.1** hereof;
- (xiii) The Opinion of Seller's counsel as set forth in **Section 8.1(g)** hereof; and
- (xiv) All such other agreements, documents and instruments of conveyance required by this Agreement or as shall, in the reasonable opinion of TAWC and its counsel, be necessary to transfer the Assets to TAWC in accordance with this Agreement, and where necessary, in recordable form.

(b) Subject to the terms and conditions of this Agreement, at the Closing, TAWC shall deliver or cause to be delivered to Seller:

- (i) The Closing Payment;
- (ii) Certified copies of the resolutions duly adopted by TAWC's Board of Directors authorizing the execution, delivery and performance of this Agreement; and
- (iii) The certificates and other documents required to be delivered by TAWC under this Agreement as set forth in **Section 8.2** hereof.

ARTICLE 4

REPRESENTATIONS AND WARRANTIES OF SELLER

4.1 Seller's Representations. Seller hereby represents and warrants to TAWC as follows:

(a) Organization; Legal Authority. The Seller is a corporation duly organized, validly existing, and in good standing under the laws of the State of Tennessee, and Seller has the full power and lawful authority to transfer to TAWC the rights, title and interest in and to the Assets.

(b) Assets Ownership. Seller has clear, good, and marketable right and title to, or a valid leasehold interest in, all of the assets, property and facilities comprising the Assets, free and clear of all Encumbrances. **Schedule 4.1(b)** denotes all Assets that are subject to a leasehold interest (i.e., not owned by Seller). None of the Assets are leased or on loan by Seller to any third party. The Assets constitute all of the assets, property and facilities that, together with the rights granted or conveyed under the transaction documents, are necessary for the operation of the Water System, the business thereof, and the Assets as conducted as of the date hereof. Upon the Closing, TAWC shall continue to be vested with good title or a valid leasehold interest in the Water System and all of the Assets.

(c) Financial Statements. The Seller's Financial Statements that have been made available to TAWC by Seller have been prepared by Seller on a consistent basis and certified as

being true and correct. The Financial Statements were prepared from the books and records of Seller, are true, correct and complete and present fairly in all material respects the financial condition, operating results and cash flows of Seller as of the dates and during the periods indicated therein (subject in the case of the Unaudited Financial Statements to normal year-end adjustments and the absence of footnotes).

(d) Due Authorization; Valid and Binding; No Encumbrances. Seller has the full power and lawful authority to enter into this Agreement and all related agreements and to consummate and perform the transactions contemplated hereby and thereby. Seller has duly and validly authorized the execution and delivery of this Agreement (which has been duly executed and delivered) and all related documents and agreements to which Seller is a party by all necessary proceedings, and this Agreement and all related documents and agreements constitute the valid and binding obligations of Seller enforceable against it in accordance with its terms. No filings or registrations with, notifications to, or authorizations, consents or approvals of, a governmental authority or third party are required to be obtained or made by Seller in connection with the execution, delivery or performance by Seller of this Agreement, all related agreements, or the consummation by Seller of the transactions contemplated herein or therein. Neither the contemplated transactions, nor this Agreement will result in the creation of any Encumbrance against any of the Assets.

(e) Current Operations. Seller has all requisite power and authority and all agreements, contracts, commitments, leases, certificates, licenses, Permits, regulatory authorizations and other instruments required to conduct the operation of the Water System as it has been and is now being conducted and to own and operate the Assets.

(f) Approvals or Violations. **Schedule 4.1(f)** sets forth a list of each consent, waiver, authorization, approval or Permit of any governmental authority or other person, and each declaration, notice to, or registration with any governmental authority, required to be obtained, given or made by Seller in connection with the execution and delivery of this Agreement and each related agreement, and the performance by Seller of its obligations under this Agreement and all related agreements and the transactions contemplated hereunder and thereunder. Except for those items set forth on **Schedule 4.1(f)**, this Agreement does not require any further approvals of any other party, does not violate any law, ordinance or regulation, does not conflict with any order or decree, and does not conflict with or result in a breach of any contract, lease or Permit to which Seller is a party or is otherwise bound or affected, or by which the Assets may be bound or affected. The execution and delivery of this Agreement and all related documents and agreements, and the consummation of the transactions contemplated hereby and thereby, do not and will not violate, conflict with or result in the breach of any term, condition or provision of Seller's articles of incorporation, bylaws or other governing documents, or any instrument, contract, lease, agreement, Permit, certificate or other document to which Seller is a party or is otherwise bound or affected, or by which the Assets may be bound or affected.

(g) Accounts Receivable. All accounts receivable being retained by Seller under **Section 1.5** (whether billed or unbilled) (collectively, the "**Retained Accounts Receivable**"), are valid, genuine and existing and arose (or will have arisen on or prior to Closing) from bona fide sales of products or services actually made in the ordinary course of business on or prior to the Closing Date. All products and services with regard to the Retained Accounts Receivable have

been provided by Seller (and no further obligations exist), and no offset, agreement for deduction, free goods, discount or deferred price or quantity adjustment has been made with respect to any Retained Accounts Receivable (or with respect to TAWC's accounts receivable for the period after Closing).

(h) Free Service; Customer List; Prepayments. Seller has not entered into any agreements or other understandings for the provision of free or otherwise subsidized or discounted services to any parties. The data contained in the customer records provided to TAWC under **Section 6.1(i)** is true and accurate in all material respects. Seller has not received payments made in advance by any third party (including Seller's water customers) for future service (including service after the Closing) with regard to the Water System or the Assets.

(i) Undisclosed Liabilities. Except as set forth in **Schedule 4.1(i)**, there are no material liabilities or obligations of Seller, either accrued, absolute, liquidated or unliquidated, contingent or otherwise, relating to the Assets that would be required to be set forth on a balance sheet prepared under GAAP applicable to municipalities, other than liabilities incurred in the ordinary course. There is no basis for any claim against Seller, the Water System or any of the Assets for any such liability or obligation, and there is no basis for any such liability or obligation to become the liability or obligation of TAWC from and after the Closing.

(j) Intentionally Omitted.

(k) Contracts. **Schedule 4.1(k)** contains a true, complete and accurate list of all agreements (including all verbal agreements), contracts, leases (including any leasehold interests constituting part of the Assets as described in **Section 4.1(b)**), licenses, commitments, arrangements and instruments related to the Assets to which Seller is a party or the Assets are otherwise subject or bound, along with all amendments and addenda related thereto (collectively, the "**Contracts**"). **Schedule 4.1(k)** also identifies with an asterisk any Contract which requires consent to, or prohibits, assignment of the Contract. All Contracts are in full force and effect and are valid and enforceable in accordance with their terms, and to the best of Seller's knowledge, the parties thereto are in material compliance with the provisions thereof, and there exists no event or condition which with the giving of notice or lapse of time, or both, would constitute a default thereunder. Seller has received, or will receive prior to the Closing, the written consent of each party to the Assigned Contracts designated on **Schedule 4.1(k)** as requiring consent to the assignment, or otherwise complied with Seller's obligations under **Section 6.1(b)** hereof. Seller has delivered to TAWC correct and complete copies of those Contracts requested by TAWC, as well as copies of the requisite assignments for each of the Assigned Contracts which effectuates the transfer of the Assigned Contracts to TAWC as of the Closing Date. Except as disclosed on **Schedule 4.1(k)(i)**, Seller is not a party to any contract or subject to any arrangement for future payment of refunds under any extension agreement, customer deposit agreement or similar arrangement (including any prepaid tap fee) with respect to the Assets or the Water System.

(l) Adequacy of Property Rights; Real Property and Easements.

(i) Seller possesses all property rights necessary to operate the Assets, and Seller owns and has good and marketable title to the real property, free and clear of all options, leases, covenants, conditions, easements, agreements,

claims, and other encumbrances of every kind, and there exists no restriction on the use or transfer of such property. As it relates to the Assets, **Schedule 4.1(I)(i)** contains a complete and accurate list of the real property owned by Seller and a complete and accurate list of each lease of real property to which Seller is a party (as the lessor, lessee or otherwise). Seller's current use and occupancy of the real property and its operation of the Water System thereon does not violate any easement, covenant, condition, restriction or similar provision in any instrument of record or other unrecorded agreement affecting such real property. To the best of Seller's knowledge, all leases, licenses, rights of way, and easements related in any manner to the Assets and properties comprising the Assets and all other instruments, documents and agreements pursuant to which Seller has obtained the right to use any real property in connection with the Assets are in good standing, valid and effective in accordance with their respective terms, and with respect thereto, there is no existing material default or event that could constitute a material default. The real property is properly classified under applicable zoning laws, ordinances, and regulations for the current and continued operation of the Water System on the real property. No proceeding that could adversely affect the zoning classification of the real property is pending or threatened. At and after the Closing, TAWC shall have the right to maintain and use the real property, including the space, facilities and appurtenances outside of building lines, whether on, over or under the ground, and to conduct such activities thereon as maintained, used or conducted by Seller on the date hereof, and such right is not subject to revocation. Seller has made available to TAWC copies of all title reports, surveys, title policies and appraisals in Seller's possession relating to the real property.

- (ii) Set forth on **Schedule 4.1(I)(ii)** hereto is a true, correct and complete list of all easements and rights of way relating to the real property and the Assets. All of such easements and rights of way are valid and will be transferred to TAWC and remain in full force as of the Closing and thereafter. Seller has not received any notice of violation of any easements, covenants, restrictions or similar instruments and there is no basis for the issuance of any such notice or the taking of any action for such violation. At and after the Closing, TAWC shall have all rights, easements and agreements necessary for the use and maintenance of water, sewer or other utility pipelines, poles, wires, conduits or other like facilities, and appurtenances thereto, over, across and under the real property to operate and maintain the Water System.
- (iii) There are no outstanding options, rights of first refusal or rights of first offer to purchase any of the real property or any portion thereof or interest therein, except as otherwise set forth on **Schedule 4.1(I)(iii)**.
- (iv) All improvements located on, and the use presently being made of, the real property comply with all applicable zoning and building codes, ordinances

and regulations and all applicable fire, environmental, occupational safety and health standards and similar standards established by applicable law, and the same use thereof by TAWC following Closing will not result in any violation of any such code, ordinance, regulation or standard. No improvements encroach on any land that is not included in the real property or on any easements affecting such real property, or violate any building lines or set-back lines, and there are no encroachments onto the real property, or any portion thereof, that would interfere with the use or occupancy of such real property or the continued operation of the Water System as currently conducted.

- (v) There is no unpaid tax, levy or assessment against the real property (except for encumbrances relating to assessments not yet due and payable), nor is there pending or threatened any condemnation proceeding against the real property or any portion thereof. **Schedule 4.1(I)(v)** contains a list of all impending taxes, levies and assessments that are due and owing after the Closing Date.
- (vi) Except as set forth in **Schedule 4.1(I)(vi)**, there is no condition affecting the real property or the improvements located thereon that requires repair or correction to restore the same to reasonable operating condition.

(m) Litigation. Except as disclosed on **Schedule 4.1(m)**, there is no action, suit, claim or litigation, arbitration, proceeding, judgment, injunction, audit or legal, administrative or governmental investigation pending (including any citations, notices, summons or orders), and none are known to be threatened against, pertaining to or affecting the Water System or any of the Assets (including any such actions, litigation and other claims against Seller) before any court, arbitrator or governmental authority (including any governmental agency board or instrumentality), nor is there any order, writ, injunction or decree of any court, arbitrator or governmental authority, in existence against, pertaining to or affecting the Seller (including its commissioners, directors or officers), the Water System or any of the Assets. Except as noted in **Schedule 4.1(m)**, all matters disclosed in **Schedule 4.1(m)** are fully covered by Seller's insurance. There are no known laws, ordinances, regulations or official orders now in effect or pending that could reasonably be expected to have a material adverse effect on the Water System or the ownership, condition or operation of the Water System or the Assets. There are no actions, suits, claims, proceedings or investigations pending or, to the knowledge of the Seller, threatened against the Seller, and the Seller is not subject to any outstanding judgment, order or decree of any court or governmental body, which would in either case, reasonably be expected to prevent or materially interfere with or delay the Seller's ability to perform its obligations under this Agreement.

(n) Tax Matters.

- (i) Seller has timely and properly filed all tax returns that it was required to file. All such tax returns were complete and correct in all material respects and were prepared in compliance with all applicable laws. All taxes owed by Seller have been paid. Seller is not the beneficiary of any extensions of time within which to file any tax return. There are no Encumbrances on any

of the Assets that arose in connection with any failure (or alleged failure) to pay any tax.

- (ii) To the best of Seller's knowledge, seller has withheld and paid all taxes required to have been withheld and paid in connection with any amounts paid or owing to any employee, independent contractor, supplier, vendor, creditor, or other third party. Forms W-2 and 1099 required with respect thereto have been properly completed and timely filed.
- (iii) There are no audits or examinations of any tax returns pending or threatened that relate to Seller's operation of the Water System or the Assets. Seller is not a party to any action or proceeding by any governmental authority for the assessment or collection of taxes relating to the operation of the Water System, nor has such event been asserted or threatened. There is no waiver or tolling of any statute of limitations in effect with respect to any tax returns relating to Seller's operation of the Water System or the Assets.

(o) No Material Adverse Conditions; Insurance. To the best of Seller's knowledge, there are no facts, circumstances or conditions existing or threatened that would have, or would be reasonably be expected to have, a material adverse effect on the condition, properties, assets, indebtedness, liabilities, commitments, operations or prospects of the Water System or the Assets. Seller maintains and has maintained appropriate insurance necessary for the full protection of all of the Assets, the Water System, and all related operations, products and services. All such policies are in full force and effect and Seller will use commercially reasonable efforts to cause such policies to be outstanding and in full force and effect as of Closing and immediately following the execution of this Agreement and the consummation of the contemplated transactions. There are no pending claims or proceedings arising out of, based upon or with respect to any of such policies of insurance and, to Seller's knowledge, no basis for any such claims or proceedings exists. Seller is not in default with respect to any provisions contained in any such insurance policies, and no insurance provider is in default with respect to such insurance policies.

(p) Compliance with Law. To the best of Seller's knowledge, except as disclosed on **Schedule 4.1(p)**, Seller is and has been in material compliance with all laws, ordinances, and governmental rules and regulations, whether civil or criminal, of any federal, state, local or foreign governmental authority applicable to the operation of the Water System and the Assets, including any Environmental Laws (defined below) and employee labor, pension and benefits laws, to which Seller, the Water System or the Assets are subject, and has not failed to obtain, or to adhere to the requirements of, any certificate, license, Permit or other governmental authorization necessary for the operation of the Water System and the Assets, nor has Seller committed any violation of law or any provision of its governing documents applicable to the Water System or the Assets. Except as disclosed on **Schedule 4.1(p)**, Seller has not received, and has no reason to believe that it will receive, notice of any violation of law.

(q) Adequacy of Permits. Set forth in **Schedule 4.1(q)** is a complete and correct list of all permits, licenses, franchises, registrations, certificates, consents, orders, adjudications, variances, waivers, privileges, approvals and other authorizations, including any authorizations issued, granted, approved or allowed by or obtained from, or required to be obtained from, any

governmental authority, including any environmental permits, operating permits and approvals (collectively, the “**Permits**”) held by Seller in the continuing operation of the Water System and for the Assets. Such Permits constitute all those necessary for the continuing operation of the Water System and for the Assets, and are all valid and subsisting and in full force and effect. To the best of Seller’s knowledge, no fact or circumstance exists that is reasonably likely to cause any such Permit to be revoked or materially altered subsequent to the execution of this Agreement and the Closing Date, and neither the execution of this Agreement, nor the Closing do or will constitute or result in a default under or violation of any such Permit. Seller likewise has obtained and continues to possess all Permits required under, by or pursuant to Environmental Laws (defined below), has filed such timely and complete renewal applications as may be required prior to the Closing Date, and also has complied with all reporting and record keeping requirements under Environmental Laws (defined below).

(r) Environmental Matters.

- (i) To the best of Seller’s knowledge, there are no past or present events, conditions, circumstances, activities, practices, incidents, actions or plans pertaining or relating to the Assets or the Water System that may materially impede or prevent compliance with Environmental Laws, and Seller is, and at all times has been, in full compliance with and has not been, and is not in violation of or liable under any applicable Environmental Law. Seller has no basis to expect, nor has it received any actual or threatened order, notice or other communication from any governmental authority or other person of any actual or potential violation or failure to comply with any Environmental Law or of any actual or threatened obligation to undertake or bear the cost of any environmental, health and safety liabilities with respect to real property or any other properties or assets (whether real, personal or mixed) in which Seller has or has had an interest or with respect to the real property or any other real property at or to which hazardous materials were generated, manufactured, refined, transferred, imported, used or processed by Seller or any other person for whose conduct it is or may be held responsible, or from which hazardous materials have been transported, treated, stored, handled, transferred, disposed, recycled or received.
- (ii) There are no pending or threatened claims, liens, encumbrances or other restrictions of any nature, resulting from any environmental, health and safety liabilities or arising under or pursuant to any Environmental Law with respect to or affecting the Seller’s real property or any other properties and assets (whether real, personal or mixed) in which Seller has or had an interest. Neither Seller nor any other Person for whose conduct it is or may be held to be responsible has any material environmental, health and safety liabilities with respect to the Seller’s real property or with respect to any other properties and assets (whether real, personal or mixed) in which Seller (or any predecessor) has or has had an interest or at any property geologically or hydrologically adjoining the real property or any such other property or assets.

- (iii) To the best of Seller's knowledge, there are no hazardous materials, except those used in connection with the ordinary course operation of the Water System and which are used in accordance with and in compliance with all Environmental Laws, present on or in the environment at the real property or at any geologically or hydrologically adjoining property, including any hazardous materials contained in barrels, above or underground storage tanks, landfills, land deposits, dumps, equipment (whether moveable or fixed) or other containers, either temporary or permanent and deposited or located in land, water, sumps or any other part of the real property or such adjoining property or incorporated into any structure therein or thereon. Neither Seller, nor any other person for whose conduct it is or may be held to be responsible has permitted or conducted, or is aware of, any hazardous activity conducted with respect to the real property or any other properties or assets (whether real, personal or mixed) in which Seller has or has had an interest except in material compliance with all applicable Environmental Laws. To the best of Seller's knowledge, there has been no release or threat of release, of any hazardous materials at or from the real property or from or by any other properties and assets (whether real, personal or mixed) in which Seller has or has had an interest (e.g., other properties that may impact or affect the Assets or the Water System), or any geologically or hydrologically adjoining property, whether by Seller or any other person.
- (iv) Except as set forth in **Schedule 4.1(r)(iv)**, none of the following exists at the Water System or on the real property that is part of the Assets: (1) underground storage tanks; (2) asbestos-containing material in any form; (3) materials or equipment containing polychlorinated biphenyl; (4) groundwater monitoring wells; or (5) landfills, surface impoundments, or disposal areas.
- (v) Seller has delivered to TAWC true and complete copies and results of any reports, studies, analyses, tests or monitoring possessed or initiated by Seller or its predecessors pertaining to hazardous materials or hazardous activities in, on or under the real property, or concerning compliance by Seller, its predecessors, or any other person for whose conduct Seller is or may be held to be responsible, with Environmental Laws, said reports, studies, analyses, tests and monitoring to include without limitation, any and all Phase I environmental reports now or hereafter in the possession or control of Seller.
- (vi) Seller has been and is in compliance with all orders, decrees, judgments and notices issued against the Seller under or in connection with all Environmental Laws.
- (vii) As used in this Agreement, the term "**Environmental Laws**" shall include all federal, state, and local environmental laws and regulations, including, but not limited to the Clean Water Act ("**CWA**"), also known as the Federal Water Pollution Control Act ("**FWPCA**"), 33 U.S.C. § 1251 et seq., the

Toxic Substances Control Act (“TSCA”), 15 U.S.C. § 2601 et seq., the Federal Insecticide, Fungicide and Rodenticide Act (“FIFRA”), 7 U.S.C. §§ 136 et. seq., the Safe Drinking Water Act (“SDWA”), 42 U.S.C. §§ 300 (f) et seq., the Surface Mining Control and Reclamation Act (“SMCRA”), 30 U.S.C. §§ 1201 et seq., the Comprehensive Environmental Response, Compensation and Liability Act (“CERCLA”), 42 U.S.C. § 9601 et seq., the Superfund Amendment and Reauthorization Act of 1986 (“SARA”), Public Law 99-499, 100 Stat., 1613, the Resource Conservation and Recovery Act (“RCRA”), 42 U.S.C. 6901, the Atomic Energy Act (“AEA”), Act of August 30, 1954, Ch. 1073, 68 Stat. 919 (codified as amended in scattered sections of 5 U.S.C. and 42 U.S.C.), Emergency Planning and Community Right to Know Act (“EPCRA”), 42 U.S.C. §§ 11001 et seq., Hazardous Materials Transportation Act (“HMTA”), 49 U.S.C. §§ 5101 et seq.. Any reference to a legislative act or regulation shall be deemed to include all amendments thereto and all regulations, orders, decrees, judgments, opinions directives or notices issued thereunder.

(s) Brokers. Seller has not employed any investment banker, broker or finder or incurred any liability for any investment banking fees, brokerage fees, commissions or finders’ fees or any similar other fees or commissions in connection with the transactions contemplated by this Agreement for which TAWC has or could have any liability.

(t) Customer Advances. Set forth in **Schedule 4.1(t)** is a complete and accurate list of all unexpired customer advances for construction held by Seller as of the date of this Agreement and extension deposit agreements (or similar agreements) to which Seller is a party (each an “**Extension Deposit Agreement**”), and which contain unexpired obligations of Seller to provide for the payment of periodic refunds to parties making advances for the construction of facilities for water service. Seller will provide to TAWC within fifteen (15) days of the execution of this Agreement (to be updated at Closing), accurate and complete copies of each such customer advances and Extension Deposit Agreement. All records of Seller relating to each Extension Deposit Agreement are complete and accurate in all material respects and, together with the relevant Extension Deposit Agreement, represents all the information reasonably required to determine Seller’s obligations to each party to the Extension Deposit Agreements; and there are no disputes or disagreements with any party to an Extension Deposit Agreement relating to the amount due under that agreement or the method of calculating that amount. **Schedule 4.1(t)** may be updated at Closing only with the mutual consent of the parties.

(u) Interconnection and Supply Agreements. **Schedule 4.1(u)** contains a true, complete and accurate list of all agreements (including all verbal agreements and intermunicipal agreements), contracts, leases, licenses, commitments, arrangements and instruments related to the purchase and supply of water for use in the Water System (each individually an “**ICSU Agreement**” and collectively, the “**ICSU Agreements**”). **Schedule 4.1(u)** also identifies with an asterisk any ICSU Agreement which requires consent to, or prohibits, assignment of the ICSU Agreement. All ICSU Agreements are in full force and effect and are valid and enforceable in accordance with their terms, and to the best of Seller’s knowledge, the parties thereto are in material compliance with the provisions thereof, and there exists no event or condition which with the giving of notice or lapse of time, or both, would constitute a default thereunder. Seller has

received, or will receive prior to the Closing, the written consent of each party to the Assigned Contracts designated on **Schedule 4.1(u)** as requiring consent to the assignment, or otherwise complied with Seller's obligations under **Section 6.1(b)** hereof. Seller has delivered to TAWC correct and complete copies of all ICSU Agreements, as well as copies of the requisite assignments for each of the Assigned Contracts which effectuates the transfer of the Assigned Contracts to TAWC as of the Closing Date.

ARTICLE 5

REPRESENTATIONS AND WARRANTIES OF TAWC

5.1 **TAWC's Representations.** TAWC hereby represents and warrants to Seller as follows:

(a) **Organization.** TAWC is a public utility corporation duly organized, validly existing and subsisting under the laws of the State of Tennessee.

(b) **Due Authorization; Valid and Binding.** TAWC has the full power and lawful authority to execute this Agreement and, to consummate and perform the transactions contemplated hereby, and TAWC has duly and validly authorized the execution of this Agreement by all necessary proceedings. This Agreement constitutes the valid and binding obligations of TAWC.

(c) **Assigned Contracts.** TAWC has disclosed on **Schedule 5.1(c)** those Contracts which TAWC has agreed to assume ("**Assigned Contracts**"), subject to receiving all necessary consents to assignment in accordance with the terms of **Section 8.1(i)**. TAWC may update **Schedule 5.1(c)** between the date hereof and up to twenty (20) days before Closing to include any of the Contracts.

(d) **Financial Wherewithal.** TAWC has sufficient funds on hand to pay the amounts due pursuant to this Agreement.

(e) **Absence of Litigation.** There are no actions, suits, proceedings or investigations pending or, to the knowledge of TAWC, threatened against TAWC, and TAWC is not subject to any outstanding judgment, order or decree of any court or governmental body, which would in either case, reasonably be expected to prevent or materially interfere with or delay TAWC's ability to perform its obligations under this Agreement.

(f) **Brokers.** TAWC has not employed any investment banker, broker or finder or incurred any liability for any investment banking fees, brokerage fees, commissions or finders' fees or any similar other fees or commissions in connection with the transactions contemplated by this Agreement for which the Seller has or could have any liability.

ARTICLE 6

COVENANTS

6.1 Covenants of Seller. From and after the date of this Agreement, Seller covenants and agrees that:

(a) Non-Solicitation. Unless and until such time as this Agreement is terminated pursuant to **Article 10**, Seller shall not, and will cause each employee, officer, governing body, and agent not to, directly or indirectly: (i) submit, solicit, initiate, encourage or discuss any proposal or offer from any Person (defined herein) relating to any sale of all or any portion of the Assets or a sublease or assignment of any lease or any similar transaction involving Seller and the Water System or the Assets; (ii) enter into any agreement or commitment related to any such transaction; or (iii) furnish any information with respect to or assist or participate in or facilitate in any other manner any effort or attempt by any Person to do or seek any of the foregoing. Seller shall notify TAWC immediately if any Person makes any proposal, offer, inquiry or contact with respect to any of the foregoing. As used in this Agreement, “**Person**” shall mean any individual, corporation (including any non-profit corporation), general or limited partnership, limited liability company, joint venture, estate, trust, association, organization, labor union or other entity or governmental authority.

(b) Conduct of Business. Between the date of this Agreement and the Closing Date, Seller shall carry on the operation and management of the Water System, the business and the Assets in the ordinary course of business, consistent with past practice and procedures, and in compliance with all laws, not introduce any materially new method of management or operation, use reasonable best efforts to preserve the Water System, the business and the Assets, conserve the goodwill and relationships of its customers, suppliers, governmental authorities and others having business relations with it, maintain in full force and effect all policies of insurance now in effect for the benefit of Seller, maintain supplies at a level that is sufficient to operate the Water System in accordance with past practice and procedures, maintain the Assets in substantially the condition currently existing, normal wear and tear excepted, and comply in all material respects with the Permits. Without limiting the foregoing, Seller shall not sell, lease, dispose, retire, distribute, create or assume any lien, or encumber any of the Assets, or construct, purchase or acquire any new assets, properties or rights relating to the Water System or Assets, or enter into a commitment or contract to do any of the foregoing (other than the purchase and use of supplies and maintenance of the Water System and the Assets in the ordinary course of business and consistent with past practices and procedures), without the prior written consent of TAWC.

(c) Contracts and Commitments. Except normal and usual commitments for the purchase of materials and supplies consistent with past practice and procedures, no contract or commitment shall be entered into by or on behalf of Seller relating to the Water System or the Assets that would place an Encumbrance thereon or materially affect the operation of the Water System, the business or the Assets after Closing, except for those commitments approved or ratified in writing by TAWC. Seller shall use reasonable commercial efforts to obtain, prior to Closing, the written consent of each party to the Assigned Contracts designated on **Schedule 4.1(k)** and **Schedule 4.1(u)** as requiring consent to the assignment. Notwithstanding any other provision of this Agreement, to the extent that any consent necessary for the assignment from Seller to TAWC of the Assigned Contracts is not obtained, or cannot be obtained, prior to the Closing Date, Seller shall use its commercially reasonable efforts to secure an arrangement reasonably satisfactory to TAWC intended to provide for TAWC following the Closing all of the material benefits of Seller under such Assigned Contracts; provided, that nothing in this **Section 6.1(c)** shall

constitute a waiver of the condition set forth in **Section 8.1(i)**; and provided, further, that TAWC shall not be obligated to assume, and shall not be liable under, any Assigned Contract for which Seller has not obtained all necessary consents, or otherwise secured an alternative arrangement satisfactory to TAWC (in its sole discretion) as provided above. Seller shall transfer all of the utilities used or necessary for the Water System from Seller to TAWC effective as of the Closing Date, and Seller shall be responsible to pay all bills and fees for these utilities for the period prior to and including the Closing Date. TAWC shall provide any necessary information reasonably required by Seller to effectuate this transfer.

(d) Release of Encumbrances. Seller shall take all action necessary to cause the release, cancellation and discharge of any and all Encumbrances, so that as of the Closing Date, the Assets will be free and clear of any and all such Encumbrances. Seller also agrees not to create any new Encumbrances on the Water System or Assets from and after the date of this Agreement without the prior written consent of TAWC.

(e) Material Events and Circumstance. Seller shall promptly inform TAWC in writing of any specific event or circumstance of which Seller is aware, or of which Seller receives notice, that has or is reasonably likely to have, individually or in the aggregate, taken together with the other events or circumstances, a material adverse effect on the Water System or the Assets.

(f) Supplemental Information.

(i) Seller shall provide TAWC, within fifteen (15) days of execution or the date of receipt thereof, a copy of (a) each of the Contracts entered into by Seller after the date hereof and prior to Closing relating to the Water System or the Assets; (b) a copy of any written notice of assessments for public improvements against any of the Assets received after the date hereof and prior to Closing; (c) any writs of summons or complaints filed against Seller or its representatives for any and all claims relating to the Water System or the Assets; and (d) a copy of the filing of any condemnation, eminent domain or similar proceeding affecting all or any portion of the Water System or the Assets received after the date hereof, but prior to the Closing.

(ii) Seller shall notify TAWC within fifteen (15) days of the receipt of any notice of violation.

(g) Regulatory Consents. Seller shall at all times, use its best efforts to and diligently pursue all approvals, authorizations, consents and Permits required to be obtained to consummate the transaction contemplated by this Agreement. Seller shall (i) as promptly as practicable, make or cause to be made such filing and submissions under the laws, rules and regulations applicable to it as may be required for Seller to sell the Assets pursuant to the terms of this Agreement; and (ii) keep TAWC apprised of the status of any filing or submission to any such governmental or regulatory agency.

(h) Access. Seller shall provide TAWC and its representatives free and full access to and right to inspect, during normal business hours and upon prior written notice, all of the premises, properties, assets, records, Permits, contracts and other documents relating to the Assets

and shall permit TAWC to consult with its officers, employees and other representatives for purposes of making such investigation of the Assets as TAWC shall desire to make, provided that no investigation shall unreasonably interfere with the Seller's operation of the Water System.

(i) Customer List. Within [thirty (30) days] of execution of this Agreement, Seller shall provide TAWC an accurate and complete listing of all customers of the Water System. This customer list shall provide the customer names, service addresses, billing addresses, and meter sizes and serial numbers in meter reading route sequence and shall denote those customers from which Seller has received notice to cancel or intend to cancel their account with Seller (or TAWC after Closing). This customer list shall be true and correct as of the date such list is provided to TAWC and shall be updated at Closing and provided to TAWC at Closing so as to be true and correct as of the Closing Date.

(j) Rates. Prior to the Closing, Seller shall reduce the water rate that is in effect as of the Effective Date by the amount of TAWC then-current cumulative Capital Recovery Riders surcharge, which is estimated to be approximately [_____] and ___/100 per centum (___%). Subsequent to the Closing, the rates shall be subject to any changes, increases or decreases, permitted, approved and/or ordered by the Tennessee Public Utility Commission, including those related to TAWC's Capital Recovery Riders and its Production Costs and Other Pass-Throughs Rider.

(k) Customer Advances. Prior to the Closing Date, Seller shall complete the construction of all mains and facilities for which Seller has received customer advances and return all unexpended customer advances to the appropriate depositor. Provided, however, that for projects acceptable to and approved in writing by TAWC, Seller may pay over to TAWC the unexpended, customer advances, and TAWC shall assume all of the responsibility of Seller as to those unexpired customer advances and shall be bound by the terms and conditions contained in the Extension Deposit Agreements. TAWC shall not assume any responsibility for any unexpired customer advances received by Seller, or for any Extension Deposit Agreements to which Seller becomes a party, except as specifically agreed to in writing.

(l) Updating of Information. Between the date of this Agreement and the Closing Date, Seller will deliver revised or supplementary Schedules to this Agreement, containing accurate information as of the Closing Date, in order to enable TAWC to confirm the accuracy of Seller's representations and warranties and otherwise effectuate the provisions of this Agreement. The receipt by TAWC of any revised or supplementary Schedules to this Agreement shall in no way prejudice TAWC's right to terminate this Agreement based upon the failure of any condition to be satisfied under **Section 8.1** hereof or seek indemnification under **Section 9.1**. Seller will promptly inform TAWC, in writing, of the occurrence or failure of any action or event that would violate Seller's representations and warranties under this Agreement or render them inaccurate as of the date hereof or the Closing Date or that would constitute a breach of any covenant of Seller under this Agreement or a failure of any condition to the obligations of either Seller or TAWC under this Agreement.

(m) Retention of Records. Seller shall preserve any books and records relating to the Water System and the business that are not delivered to TAWC hereunder for a period no less than seven (7) years after the Closing Date (or such longer period as shall be required by applicable

law), and Seller shall make available such books and records for review and copying to TAWC and its authorized representatives following the Closing at TAWC's expense upon reasonable notice during normal business hours. During such period, Seller shall permit, to the extent permitted by applicable law and upon request of TAWC, TAWC and any of its agents, representatives, advisors or consultants reasonable access to all properties, books, contracts and records of Seller related to the Water System and employees of or servicing the business for information related to periods up to and including the Closing.

(n) Municipal Ordinances. To the extent that the Water System is located within municipalities that have ordinances or laws that require properties to connect to and remain connected to the Water System, Seller shall use reasonable commercial efforts to cause such municipalities to maintain such ordinances or laws so long as the Assets, or modifications, renewals, replacements thereto, exist within the municipal boundaries of such municipalities.

6.2 Title Information. Within thirty (30) days following the execution of this Agreement, Seller shall deliver to TAWC true, correct and complete copies of all existing title policies, surveys, leases, deeds, instruments and agreements in Seller's possession relating to title to the real estate and easements constituting any part of the Assets, as well as any amendments thereto through to Closing. Thereafter, TAWC and Seller shall conduct an abstract of such title information to determine whether Seller has sufficient real estate rights and continuous rights-of-way to permit TAWC, upon Closing, to operate a continuous water system, including lines, facilities fittings and appurtenances necessary to operate such water system, and that such rights are represented by legal instruments in appropriate form, duly recorded. Upon notification by TAWC that such legal rights for the Water System are not sufficient for the operation of the Water System, Seller shall, at its sole expense, secure such additional legal rights as TAWC may request. Title to the real property constituting the Assets shall be insurable by a title company of TAWC's choosing (in its sole discretion), at regular rates, as a good and marketable title, free and clear of all liens and Encumbrances and exceptions to coverage, except for any permitted liens, pursuant to an owner's policy of title insurance on the American Land Title Association's ("ALTA") Owner's Form 2006 (the "**Title Policy**").

6.3 Dual Meter Readings. On or about the Closing Date, TAWC and Seller shall take a dual meter reading for each customer of the Water System, which shall be used for (i) Seller to issue a final invoice to customers covering the period on and before the Closing Date, and (ii) TAWC to obtain its initial meter reading for future invoices covering the period after the Closing Date. The parties shall coordinate in good faith and agree upon these meter readings at such time, which shall be used for such invoices and all accounts receivable being retained by Seller (per **Section 1.5**).

6.4 Further Assurances. Each party to this Agreement shall cooperate and deliver such instruments and take such action as may be reasonably requested by the other party in order to carry out the provisions and purposes of this Agreement and the transactions contemplated hereby. After the Closing, each party shall take such other actions and execute such other documents, agreements, instruments, certifications, and further assurances as Seller or TAWC, as the case may be, may reasonably require in order to make effective the transactions contemplated hereby (including to transfer to TAWC or to put TAWC more fully in possession of any of the Assets).

6.5 Cooperation. Subject to the terms and conditions of this Agreement, the parties shall cooperate fully with each other and their respective counsel and accountants in connection with, and take or cause to be taken and do or cause to be done, any actions required to be taken under applicable law to make effective the contemplated transactions as promptly as practicable. Prior to the Closing, the parties shall proceed expeditiously and in good faith to make such filings and take such other actions as may be reasonably necessary to satisfy the conditions to Closing set forth herein. Any and all filing fees in respect of such filings shall be paid by Seller, with the exception of those fees implemented by TPUC (as defined below in **Section 7.1**), which shall be paid by TAWC. On or after the Closing Date, the parties shall, on request, cooperate with one another by furnishing any additional information, executing and delivering any additional documents and instruments, including contract assignments not obtained prior to Closing, and doing any and all such other things as may be reasonably required by the parties or their counsel to consummate or otherwise implement the transactions contemplated by this Agreement. Seller hereby agrees to cooperate with TAWC to ensure a proper transition of all customers with respect to billing and customer service activities, including assisting TAWC to place all customer information in a format reasonably requested by TAWC.

6.6 Water System Growth. With Seller's planned continued development of the Subdivision, the parties hereto recognize and agree that future expansions and growth of the Water System within the Subdivision, including the extension of any main(s) and related facilities in the Subdivision, shall need to transfer to TAWC for proper operation of the Water System. To facilitate the expansion and growth of the Water System within the Subdivision, TAWC and Seller covenant and agree (a) that each shall negotiate and execute an Acquisition Agreement in form and substance acceptable to TAWC to transfer to TAWC the ownership of and the responsibility for continued operation, maintenance, repair and replacement of such main(s) and appurtenant facilities constructed and installed by Seller (the "**Acquisition Agreement**") and (b) any extension deposit agreement(s) (or similar agreement) entered into by Seller or TAWC for the development and expansion of the Water System in the Subdivision will be in form and substance acceptable to TAWC (the "**Developer Extension Deposit Agreement**"). The proposed forms of Acquisition Agreement and Developer Extension Deposit Agreement are attached hereto as **Exhibit B** and **Exhibit C**. The Acquisition Agreement and Developer Extension Deposit Agreement will each require the review and approval of TPUC (as defined below in **Section 7.1**).

6.7 Condition of Property. Except as otherwise set forth in this Agreement, Buyer acknowledges that the Assets are bought "as-is" and there are no express or implied warranties of any kind with respect to the condition of the Assets, including warranties of merchantability or fitness for a particular purpose.

ARTICLE 7

TENNESSEE PUBLIC UTILITY COMMISSION APPROVAL

7.1 Tennessee TPUC Approval. The obligation of TAWC to consummate the transactions contemplated by this Agreement are conditioned upon TAWC receiving the approvals of the Tennessee Public Utility Commission ("**TPUC**"). TAWC covenants and agrees to initiate, and use commercially reasonable efforts to prosecute the necessary proceedings to obtain the approval of TPUC for: (a) this Agreement and the transactions contemplated hereby which require

approval by the TPUC, including the transfer by sale of the Assets to TAWC and the Assignment of Contracts Agreement; (b) the right of TAWC to provide water service to the public primarily in the service area presently being served by Seller's Water System; (c) a tariff, on such terms and conditions which are acceptable to TAWC, and which set forth the rates, rules and regulations for water service for the service area presently being served by Seller's Water System; and (d) any other approval as may be appropriate to consummate the transactions contemplated by this Agreement. Seller, by this Agreement, covenants and agrees to provide such information, documents and assistance as may be reasonably requested by TAWC in connection with any such proceedings and to otherwise cooperate in the initiation and prosecution of any such proceeding.

ARTICLE 8

CONDITIONS PRECEDENT

8.1 Conditions Precedent to TAWC's Obligations. The obligation of TAWC to consummate the transactions contemplated hereby are subject to the satisfaction, on or prior to the Closing, of each of the following conditions (any one or more of which may be waived in writing in whole or in part by TAWC in its sole discretion):

(a) Consents and Approvals. Seller shall have obtained the written, final and unappealable approvals, authorizations and consents (including consents for Permit transfers) that are required to consummate the transactions contemplated by this Agreement and for TAWC to operate the Water System and the Assets after the Closing, including the approval of every regulatory agency of federal, state or local government that may be required in TAWC's opinion, each in form and substance (including with respect to the terms and conditions contained in any such approval) acceptable to TAWC in its sole and absolute discretion, and all waiting periods under existing laws, and all extensions thereof, the passing of which is necessary to consummate the contemplated transactions and finalize a Closing, shall have expired.

(b) Representations and Warranties. Seller's representations and warranties set forth in this Agreement or in any Schedule, list, certificate or document delivered pursuant to this Agreement shall be true, correct and accurate as of the date made and at and as of the time of the Closing with the same force and effect as though such representations and warranties were made at and as of the Closing Date (without giving effect to any supplement to the Schedules), and TAWC shall have received from a proper representative of Seller a certificate to such effect, in form and substance reasonably satisfactory to TAWC.

(c) Performance of Covenants and Agreements. Seller shall have performed and complied with in all material respects all covenants, agreements and conditions required by this Agreement to be performed or complied with by it prior to or at the Closing, and TAWC shall have received from a proper representative of Seller a certificate to such effect, in form and substance reasonably satisfactory to TAWC.

(d) Adverse Change. There shall not have been a material adverse change, occurrence or casualty, financial or otherwise, to the Water System or the Assets (including a material loss of customers or Contracts), whether covered by insurance or not.

(e) Release of Liens. All necessary action shall have been taken to cause the release, cancellation and discharge of any and all of the Encumbrances so that as of the Closing, the Assets shall be free and clear of any and all Encumbrances, and Seller shall have provided TAWC with such opinions, instruments or documents as TAWC may reasonably request, and in form and substance satisfactory to TAWC, evidencing the release, cancellation and discharge of any and all Encumbrances and that the Assets are not subject to any liens or Encumbrances.

(f) Bulk Water Supply Agreement. On or before Closing, TAWC shall have negotiated and executed a bulk water supply agreement (the “**Bulk Water Agreement**”) with the Town of South Pittsburg, Tennessee on terms and conditions agreeable to TAWC.

(g) Opinion of Counsel. Seller shall have delivered to TAWC a written Opinion of Seller’s counsel, dated as of the Closing Date and addressed to TAWC, in the form set forth in **Schedule 8.1(g)**.

(h) Certificate of Secretary. Seller shall have delivered to TAWC a certificate of the Secretary of Seller, dated as of the Closing Date, containing such exhibits and confirmations and as required in **Section 3.2(a)(x)**.

(i) Contractual Consent. Seller shall have obtained written approvals, authorizations and consents of transfer to all Assigned Contracts and Permits, to the extent specifically required by the terms of such Assigned Contracts and Permits.

(j) Certification of Financial Information. Seller shall have delivered to TAWC a certificate, in substantially the form set forth in **Schedule 8.1(j)**, executed by its authorized representative in the form and substance satisfactory to TAWC, listing (i) the amount of its net outstanding long-term debt or notes, if any, related to the Water System (ii) all unexpired customer advances for construction and unexpired contributions in aid of construction as of the Closing Date, and (iii) any and all additions or retirements to the Water System during the period from the date of execution of this Agreement to the Closing Date, together with the cost thereof.

(k) Closing Deliveries. Seller shall have delivered all documents required to be delivered by it pursuant to **Section 3.2(a)**.

(l) Proceedings. No provision of any law or order shall be in effect, and no proceeding by any person shall be threatened or pending before any governmental authority, or before any arbitrator, that would: (i) prevent consummation of the contemplated transactions; (ii) have a likelihood of causing the contemplated transactions to be rescinded following consummation; (iii) adversely affect the right of TAWC to own any of the Assets or operate the Water System; or (iv) adversely affect the Water System’s prospects or the value or condition of any of the Assets or the Water System.

(m) Due Diligence. TAWC shall have completed and be satisfied, in its sole and absolute discretion, with the results of its due diligence review of the Water System, the Assets and Seller, including with the results of any environmental assessment performed with respect to any real property or the Assets or chain of title search, all material contracts and operating Permits and licenses of the Water System, and the Seller’s operations, contracts, employment practices,

compliance, accounting and other items as TAWC deems necessary, as each of the foregoing items relate to the Water System or the Assets.

(n) Authorization of Contemplated Transactions. TAWC shall have obtained all necessary corporate approvals to consummate the contemplated transactions, including the approval of its Board of Directors.

(o) TPUC Approval. The TPUC shall have entered an order (or orders) providing the approvals set forth in **Section 7.1** and **Section 8.1(f)** and approval of the refund payable from TAWC to Seller as set forth in **Schedule 8.1(o)**, and such order(s) shall not be subject to appeal, challenge, supersedeas or injunction.

8.2 Conditions Precedent to Seller's Obligations. The obligation of Seller to consummate the transactions contemplated hereby are subject to the satisfaction, on or prior to the Closing, of each of the following conditions (any one or more of which may be waived in writing in whole or in part by Seller in its sole discretion):

(a) Representations and Warranties. TAWC's representations and warranties contained in this Agreement or in any Schedule, list, certificate or document delivered pursuant this Agreement shall be true, correct and accurate as of the date made and at and as of the time of the Closing, with the same force and effect as though such representations and warranties were made at and as of the Closing Date (without giving effect to any supplement to the Schedules), and Seller shall have received from an officer of TAWC a certificate to such effect, in form and substance reasonably satisfactory to Seller.

(b) Performance of Agreements. TAWC shall have performed and complied, in all material respects, with all covenants, agreements and conditions required by this Agreement to be performed or complied with by it prior to or at the Closing, and Seller shall have received from an officer of TAWC a certificate to such effect, in form and substance reasonably satisfactory to Seller.

(c) Closing Deliveries. TAWC shall have delivered the Closing Payment and all documents required to be delivered by it pursuant to **Section 3.2(b)**.

ARTICLE 9

INDEMNIFICATION

9.1 Indemnification By Seller. Seller shall fully pay, protect, defend, indemnify and hold harmless TAWC and its affiliates and their respective officers, directors and agents and representatives ("TAWC Indemnified Parties") from any and all Damages arising out of, resulting from, relating to or caused by: (i) a misrepresentation, inaccuracy in or breach of (or any claim by any third party alleging or constituting a misrepresentation, inaccuracy in, or breach of) any representation or warranty of, or any failure to perform or nonfulfillment of any provision or covenant contained in this Agreement or any other transaction document, by Seller; (ii) any and all liabilities of Seller of any nature (including the retained liabilities in **Section 1.3(a)**), whether due or to become due, whether accrued, absolute, contingent or otherwise, whether accruing prior to or after the Closing Date, or arising out of any transaction entered into, any state of facts existing

or any event occurring on or prior to such date, and any Encumbrance affecting the Assets or the Water System that arose on or prior to the Closing Date; (iii) assessments, charges and other similar claims due or owing, directly or indirectly, by Seller or otherwise as a result of or on account of the Assets or the Water System at any time on or prior to the Closing Date; (iv) claims made by any third party relating to the ownership and/or operation of any of the Assets or the Water System on or prior to the Closing Date; (v) any proceeding now existing or hereafter arising and relating to the Assets or the Water System and arising from events or matters occurring on or prior to the Closing Date, regardless of when realized; (vi) all assets, properties and rights of Seller excluded from the Assets; (vii) any and all liabilities relating to the employees, agents and independent contractors of Seller who performed services for Seller or related to the Water System or the Assets, regardless of whether such liabilities arose from events occurring prior to or after the Closing; (viii) the failure to comply with the provisions of any so-called bulk transfer or bulk sale law of any jurisdiction in connection with the sale of the Water System and the Assets to TAWC, and (ix) transaction costs and expenses incurred by or on behalf of Seller in connection with this Agreement or the contemplated transactions.

As used in this Agreement, the term “**Damages**” means all losses, damages, assessments, judgments, awards, fines, penalties, taxes, interest, costs and expenses (including actual, reasonable out-of-pocket third party costs, fees and expenses of legal counsel and reasonable out-of-pocket third party costs, fees and expenses of investigation).

9.2 Indemnification by Seller for Environmental Matters. In addition to the provisions of **Section 9.1**, Seller hereby unconditionally, irrevocably and absolutely agrees to fully pay, protect, defend, indemnify and hold harmless the TAWC Indemnified Persons, and will pay to the TAWC Indemnified Persons the amount of any Damages (including costs of cleanup, containment or other remediation) arising, directly or indirectly, from or in connection with:

(a) Any environmental, health and safety liabilities arising out of or relating to: (i) (A) the ownership, operation or condition at any time on or prior to the Closing Date of the Assets or any other properties (whether real, personal or mixed and whether tangible or intangible) in which Seller has or had an interest; or (B) any hazardous materials or other contaminants that were present on or in the Assets or any other properties at any time on or prior to the Closing Date; or (ii) (A) any hazardous materials or other contaminants, wherever located, that were, or were allegedly, generated, transported, stored, treated, released or otherwise handled by Seller or by any other Person for whose conduct it is or may be held responsible at any time on or prior to the Closing Date; or (B) any hazardous activities that were, or were allegedly, conducted by Seller or by any other Person for whose conduct it is or may be held responsible on or prior to the Closing Date; or

(b) Any bodily injury (including illness, disability and death), personal injury, property damage (including trespass, nuisance, wrongful eviction and deprivation of the use of real property) or other damage of or to any Person, including any employee or former employee of Seller or any other Person for whose conduct it is or may be held responsible, in any way arising from or allegedly arising from any hazardous activity conducted or allegedly conducted with respect to the Assets or the real property by Seller prior to the Closing Date, or from hazardous material that was: (i) present or suspected to be present on or before the Closing Date on or at the real property (or present or suspected to be present on any other property, if such hazardous material emanated or allegedly emanated from any of the real property and was present or

suspected to be present on any of the real property on or prior to the Closing Date); or (ii) released or allegedly released by Seller or any other Person for whose conduct it is or may be held responsible, at any time on or prior to the Closing Date.

(c) TAWC shall control any cleanup, any related proceeding and any other proceeding with respect to which indemnity may be sought under this **Section 9.2**.

9.3 Indemnification By TAWC. TAWC agrees to indemnify, defend and hold harmless Seller and its affiliates and their respective officers, directors and agents at all times after the date of this Agreement, from, against and in respect of any and all Damages resulting from (i) a misrepresentation, an inaccuracy in or breach of (or any claim by any third party alleging or constituting a misrepresentation, an inaccuracy in, or breach of) any representation or warranty of, or any failure to perform or nonfulfillment of any provision or covenant contained in this Agreement or any other transaction document, by TAWC, (ii) any claim or proceeding relating to the Assets or the Water System and arising from events or matters occurring after the Closing Date, and (iii) any and all liabilities of any nature related to TAWC's operation of the Water System and the Assets and occurring after the Closing Date, including obligations to maintain and repair the Water System after the Closing Date.

9.4 Survival of Representations and Warranties. All representations, warranties, covenants and agreements made by the parties in this Agreement or in any agreement, document, statement or certificate furnished hereunder or in connection with the negotiation, execution and performance of this Agreement shall survive the Closing. Notwithstanding any investigation or audit conducted before or after the Closing Date, or the decision of any party to complete the Closing, each party shall be entitled to rely upon the representations, warranties, covenants and agreements set forth herein and therein. Notwithstanding anything contained herein or elsewhere to the contrary, all "material" and "material adverse effect" or similar materiality type qualifications contained in the representations and warranties set forth in this Agreement shall be ignored and not given any effect for purposes of the indemnification provisions hereof, including for purposes of determining the amount of any Damages.

9.5 Notice of Claim. If either party seeks indemnification on behalf of an indemnified person, such party seeking indemnification (the "**Indemnified Party**") shall give reasonably prompt written notice to the indemnifying party (the "**Indemnifying Party**") specifying the facts constituting the basis for such claim and the amount, to the extent known, of the claim asserted; provided, however, that the right of a person or entity to be indemnified hereunder shall not be adversely affected by a failure to give such notice unless, and then only to the extent that, an Indemnifying Party is actually irrevocably and materially prejudiced thereby. Subject to the terms hereof, the Indemnifying Party shall pay the amount of any valid claim not more than ten (10) days after the Indemnified Party provides notice to the Indemnifying Party of such amount.

ARTICLE 10

TERMINATION

10.1 Termination. This Agreement may be terminated at any time prior to the Closing only (a) by mutual written consent of Seller and TAWC; (b) by TAWC upon written notice to the

Seller, if the Closing shall not have occurred on or prior to three hundred sixty-five (365) days from the Effective Date; provided, however, that the right to terminate this Agreement under this **Section 10.1** shall not be available if a breach by TAWC under this Agreement has caused or resulted in the failure of the Closing to occur on or before such date; (c) by TAWC, if TAWC is not in material breach of any of its representations, warranties, covenants and agreements under this Agreement and there has been a breach of a representation, warranty, covenant or agreement contained in this Agreement on the part of Seller and Seller has not cured such breach within fifteen (15) business days after receipt of notice of such breach (provided, however, that, no cure period shall be required for a breach which by its nature cannot be cured); (d) by TAWC, if, at any time before Closing, TAWC is not satisfied (in its sole and absolute discretion) with the results of its due diligence review of the Water System and the Assets or the prospects of obtaining all regulatory consents and approvals; (e) if the Tennessee Department of Environment and Protection (“**TNDEC**”) prohibits the purchase of Seller’s Assets for environmental reasons or if TNDEC imposes different water quality requirements on Buyer as a condition to purchasing Seller’s Assets; (f) if TAWC has not obtained the executed Bulk Water Agreement; (g) by Seller, if Seller is not in material breach of any of its representations, warranties, covenants and agreements under this Agreement and there has been a material breach of any representation, warranty, covenant or agreement contained in this Agreement on the part of TAWC and TAWC has not cured such breach within fifteen (15) business days after receipt of notice of such breach (provided, however, that, no cure period shall be required for a breach which by its nature cannot be cured); or (h) by Seller or TAWC upon written notice to the other, if any court of competent jurisdiction or other competent governmental entity shall have issued a statute, rule, regulation, order, decree or injunction or taken any other action permanently restraining, enjoining or otherwise prohibiting the contemplated transactions, and such statute, rule, regulation, order, decree or injunction or other action shall have become final and non-appealable.

10.2 Effect of Termination. The right of each party to terminate this Agreement under **Section 10.1** is in addition to any other rights such party may have under this Agreement or otherwise, and the exercise of a right of termination will not be an election of remedies. If this Agreement is terminated pursuant to **Section 10.1**, all further obligations of the parties under this Agreement will terminate, except that the obligations set forth in this **Section 10.1** (“**Effect of Termination**”) and **Article 11** (“**Miscellaneous**”) will survive; provided, however, that if this Agreement is terminated by a party because of the breach of the Agreement by another party or because one or more of the conditions to the terminating party’s obligations under this Agreement is not satisfied as a result of the other party’s failure to comply with its obligations under this Agreement, the terminating party’s right to pursue all legal remedies will survive such termination unimpaired.

ARTICLE 11

MISCELLANEOUS

11.1 Contents of Agreement. Parties in Interest. This Agreement sets forth the entire understanding of the parties hereto with respect to the transactions contemplated hereby. It shall not be amended or modified except by written instrument duly executed by each of the parties hereto. Any and all previous agreements and understandings between or among any or all of the

parties regarding the subject matter hereof, whether written or oral, are superseded by this Agreement.

11.2 Binding Effect. All of the terms and provisions of this Agreement shall be binding upon, inure to the benefit of, and be enforceable by the legal representatives, successors and assigns of Seller or TAWC.

11.3 Waiver. Any term or provision of this Agreement may be waived at any time by the party or parties entitled to the benefit thereof by a written instrument executed by such party or parties.

11.4 Transfer Taxes. Any transfer taxes imposed on the conveyance or transfer of any real property pursuant to this Agreement shall be split equally by TAWC and Seller (i.e., each pay 50% of such taxes).

11.5 Notices. Any notice, request, demand, waiver, consent, approval or other communication that is required or permitted hereunder shall be in writing and shall be deemed given only if delivered personally, by facsimile (if followed by overnight courier on the same date) or sent by nationally recognized overnight courier, as follows:

If to TAWC:

Tennessee-American Water Company
109 Wiehl Street
Chattanooga, Tennessee 37403
Attention: President
Fax: [_____]

With a required copy to:

Tennessee-American Water Company
109 Wiehl Street
Chattanooga, Tennessee 37403
Attention: General Counsel

If to Seller:

Thunder Air, Inc.
d/b/a Jasper Highlands Development, Inc.,
John Thornton, Owner
P.O. Box 4737
Chattanooga, Tennessee 37405

or to such other address as the addressee may have specified in a written notice duly given to the sender as provided herein. Such notice, request, demand, waiver, consent, approval or other communication will be deemed to have been given as of the date so delivered.

11.6 Law to Govern. This Agreement shall be governed by and interpreted and enforced in accordance with the laws of the State of Tennessee without giving effect to any conflicts of law's provisions. In the event of any litigation or claim regarding breach of this Agreement, the Circuit Court of Hamilton County, Tennessee would have sole venue and jurisdiction. As to any matter relating to any required regulatory approval of this Agreement, the parties agree that the TPUC has jurisdiction to govern all matters involving the transactions contemplated by this Agreement and all such agreements, documents and instruments related to or required pursuant to this Agreement and the provision of water service by TAWC to the residents serviced by the Water System.

11.7 No Benefit to Others. The representations, warranties, covenants and agreements contained in this Agreement are for the sole benefit of the parties hereto, and their legal representatives, successors and assigns, and they shall not be construed as conferring any rights on any other persons.

11.8 Interpretation. All section headings contained in this Agreement are for convenience of reference only, do not form a part of this Agreement, and shall not affect in any way the meaning or interpretation of this Agreement. Words used herein, regardless of the number and gender specifically used, shall be deemed and construed to include any other number, singular or plural, and any other gender, masculine, feminine or neuter, as the context requires. Unless otherwise indicated, the words "including", "includes", "included" and "include", when used, are deemed to be followed by the words "without limitation."

11.9 Schedules. All Schedules referred to herein are intended to be and hereby are specifically made a part of this Agreement.

11.10 Severability. Any provision of this Agreement that is invalid or unenforceable in any jurisdiction or under any circumstance shall be ineffective to the extent of such invalidity or unenforceability without invalidating or rendering unenforceable the remaining provisions hereof, and any such invalidity or unenforceability in any jurisdiction or under any circumstance shall not invalidate or render unenforceable such provision in any other jurisdiction or under any other circumstance, unless, in either event, the involved or unenforceable provision causes this Agreement to fail of its essential purpose.

11.11 Counterparts. This Agreement may be executed by facsimile, electronically or by exchange of documents in PDF format, and in several counterparts, each of which shall be deemed an original instrument and all of which together shall constitute a single agreement. Any signature page to any counterpart may be detached from such counterpart without impairing the legal effect of the signatures thereon and thereafter attached to another counterpart identical thereto except having attached to it additional signature pages.

11.12 Risk of Loss. Seller assumes risk of loss in connection with the Assets prior to Closing, including risk of loss from fire and other casualty. In the event of any loss or damage to any of the Assets, TAWC at its option, prior to or at Closing shall have the right to (i) request that the damaged asset be replaced or restored to substantially the same condition of the asset as of the date of this Agreement; (ii) request an adjustment to the Purchase Price as can be agreed upon by

the parties, or (iii) request the insurance proceeds of the Seller and/or other moneys to enable TAWC to make a proper restoration of the damaged asset.

11.13 Environmental Assessment. Without limiting the parties rights and obligations under this Agreement (including **Sections 6.1(h), 8.1(l) and 10.1(d)**), after the date of this Agreement and until the Closing Date, TAWC shall have the reasonable right to enter upon the property and facilities constituting the Water System, after making reasonable prior arrangement with Seller, for the purposes of conducting an environmental assessment of the Water System. TAWC shall notify Seller in writing if the environmental assessment reveals the presence of oil or petroleum products or any hazardous or toxic wastes or materials or storage of fuel tanks or any other environmental hazard or contamination. Within fifteen (15) days of the date of such notice, Seller shall advise TAWC in writing as to whether Seller can cure the environmental hazard or contamination and, if so, what remediation actions Seller will take to cure. In connection with such environmental assessment, TAWC shall have the right, in TAWC's sole discretion, to terminate this Agreement upon written notice to Seller.

11.14 Specific Performance and Injunctive Relief; Remedies. The parties hereto recognize that if either of them fails to perform, observe or discharge any of their respective obligations under this Agreement, a remedy at law may not provide adequate relief to the other party. Therefore, in addition to any other remedy provided for in this Agreement or under applicable law, a party hereto may demand specific performance of this Agreement, and such party shall be entitled to temporary and permanent injunctive relief, in a court of competent jurisdiction at any time if the other party fails to comply with any of the provisions of this Agreement applicable to such party. To the extent permitted by applicable law, the parties hereby irrevocably waive any defense based on the adequacy of a remedy at law that might be asserted as a bar to such party's remedy of specific performance or injunctive relief. Except as otherwise provided herein, all rights and remedies of the parties under this Agreement are cumulative and without prejudice to any other rights or remedies under law. Nothing contained herein shall be construed as limiting the parties' rights to redress for fraud.

[SIGNATURES TO FOLLOW]

IN WITNESS WHEREOF, intending to be legally bound, the parties hereto have duly executed this Agreement on the date first written.

SELLER:

THUNDER AIR, INC.,

a Tennessee corporation d/b/a Jasper Highlands
Development, Inc.

By: 
Name: John C. Thornton
Title: Chairman & CEO

TAWC:

TENNESSEE-AMERICAN WATER COMPANY,

a Tennessee public utility corporation

By: _____
Name: Darlene Williams
Title: President

IN WITNESS WHEREOF, intending to be legally bound, the parties hereto have duly executed this Agreement on the date first written.

SELLER:

THUNDER AIR, INC.,
a Tennessee corporation d/b/a Jasper Highlands
Development, Inc.

By: _____
Name: _____
Title: _____

TAWC:

TENNESSEE-AMERICAN WATER COMPANY,
a Tennessee public utility corporation

By: Grant A. Evitts
Name: Grant A. Evitts
Title: President

List of Exhibits

Exhibit A – Assignment of Contracts Agreement

Exhibit B – Acquisition Agreement

Exhibit C – Proposed form of Extension Deposit Agreement

List of Schedules

Schedule 1.4 – List of Excluded Assets

Schedule 4.1(b) – Assets Subject to Leasehold Interest

Schedule 4.1(f) – Required Approvals

Schedule 4.1(i) – Undisclosed Liabilities

Schedule 4.1(k) – List of Contracts

Schedule 4.1(k)(i) – Refund Arrangements

Schedule 4.1(l)(i) – Rights in Real Property and Leases

Schedule 4.1(l)(ii) – Easements and Rights of Way

Schedule 4.1(l)(iii) – Options and Rights of First Refusal

Schedule 4.1(l)(v) – Taxes and Assessments

Schedule 4.1(l)(vi) – Necessary Repairs to Real Property

Schedule 4.1(m) – Litigation

Schedule 4.1(p) – Violations of Law

Schedule 4.1(q) – Permits

Schedule 4.1(r)(iv) – Environmental Conditions

Schedule 4.1(t) – Current Extension Deposit Agreements

Schedule 4.1(u) – ICSU Agreements

Schedule 5.1(c) – Assigned Contracts

Schedule 8.1(g) – Opinion of Seller’s Counsel

Schedule 8.1(j) – Certification of Financial Information

Section 8.1(o) – Refund payable to Seller

Tennessee American Water
Jasper Highlands UPAA - 12/31/2020
CAD 2-52

TAW_R_CADDR2_052_073024_Attachment 2

Account Number	Account Description	Amounts
10130420	UPIS - Structure & Improvements Pumping	\$318,856
10130600	UPIS - Lake & River & Other	12,093
10133100	UPIS - Transmission & Distribution Mains	5,215,479
10133000	UPIS - Distribution Reservoirs & Standpipes	715,793
10131120	UPIS - Pumping Equipment - Electric	24,140
10133000	UPIS - Distribution Reservoirs & Standpipes	21,221
10133410	UPIS - Structure & Improvements - Source of Supply (Meters)	38,445
10133500	UPIS - Hydrants	95,161
10130330	Land & Land Rights-Pumping	53,100
10801000	Accumulated Depreciation - Utility Plant in Service	(346,509)
25637000	Reg Liab - Jasper Highlands Post Closing Payment	(898,200)
	Net Book Value	\$5,249,579
	Purchase Price	\$1,500,000
11430000	UPAA - Neg Post 1/1/06	<u><u>(\$3,749,579)</u></u>

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

Responsible Witness: Robert Prendergast

Question:

2-53. Identify the amount of Board of Directors' fees and expenses by category (restricted stock expense, legal and consulting fees, Directors' Stock, Directors Retirement Pension, Directors' Expenses, meeting costs, etc.) incurred in 2023, and the attrition period. Identify the account charged with these costs.

Response:

The TAWC Board of Directors are all internal Directors and current employees. Therefore there are no director fees or expenses and none of the directors would have any associated costs due to being a Director on the Board.

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

Responsible Witness: John Watkins

Question:

2-54. For any expense incurred directly by the Company in 2023 for payments made to American Water Works Association, provide the following:

- a. The amount charged to expense by account in 2023; and
- b. The portion of such costs attributed to lobbying and how such portion was determined.

Response:

- a. Please see TAW_R_CADDR1_116_062524_Attachment for the amount of \$10,268 that was charged to expense by account 52524000 – Dues & Membership to American Water Works Association (“AWWA”) in 2023.
- b. There was no portion of annual membership attributed to lobbying by AWWA.

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

Responsible Witness: John Watkins

Question:

2-55. For any expense allocated to the Company in 2023 for payments made to American Water Works Association, provide the following:

- a. The amount charged to expense by account in 2023; and
- b. The portion of such costs attributed to lobbying and how such portion was determined.

Response:

- a. The amount of \$132 was allocated to the Company for payments made to American Water Works Association and charged to 53402100 – AWWSC Services – Other O&M Expense OPEX.
- b. No costs were attributed to lobbying.

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

Responsible Witness: Robert Prendergast

Question:

2-56. Identify the job title(s) of TAWC or AWWSC employees responsible for receiving or providing input to individuals who are Tennessee-registered lobbyists working directly or indirectly on behalf of the interests of (i) TAWC or (ii) any affiliate of TAWC and provide the following:

- a. Provide the job description of these TAWC or affiliate employees;
- b. Identify the total employee costs recorded on the books of TAWC for the individual(s), by account;
- c. Provide the labor distribution (amount and accounts) for Daphine Kirksey; and
- d. Identify the account(s) and amounts charged from those contractors who are registered lobbyists for Tennessee American Water Company.

Response:

- a. Please see below for the job titles of employees who are Tennessee-registered lobbyists working directly or indirectly on behalf of the interests of TAWC or any affiliate of TAWC:

- External Affairs Manager (TAWC employee)
- VP, National Government & Regulatory Affairs (AWWSC employee)

Please see TAW_R_CADDR2_013_073024_CONFIDENTIAL Attachment and TAW_R_CADDR2_056_073024_CONFIDENTIAL Attachment for the job descriptions of these employees.

- b. Please see TAW_R_CADDR1_060_062524_Attachment CONFIDENTIAL which includes the employee costs on the books of TAWC for the VP, National Government & Regulatory Affairs, broken out by account. Please

see the Company's response to CADDR02-013 for Daphine Kirksey employee costs.

- c. Please see the Company's response to CADDR02-013.
- d. Lobbying charges are recorded to GL Account 75840000. There is no lobbying expense included in the attrition year revenue requirement.

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

Responsible Witness: John Watkins

Question:

2-57. Identify amounts allocated to TAWC from any affiliate for government relations services provided by contractors. Identify the accounts charged.

Response:

American Water Works Service Company allocated \$17,465 to TAWC for government relations services provided by contractors which was charged to account 53401400 – AWWSC Services – Contracted Services OPEX. Zero dollars of this amount is lobbying expenses.

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

Responsible Witness: John Watkins

Question:

2-58. Are any costs associated with funding the American Water Charitable Foundation reflected as an expense on the books of AWWSC and then allocated to TAWC? If so, identify the 2023 amounts charged to TAWC as well as the account(s) charged.

Response:

No.

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

Responsible Witness: John Watkins

Question:

2-59. Refer to the Company's Response to Consumer Advocate DR No. 1-73. For each position identified in this response, provide each employee's percentage time split between TAWC and non-TAWC affiliates. Identify how such time split was determined.

Response:

Please refer to the table below which lists each employee's percentage time split between TAWC and non-TAWC affiliates during the test year 2023. Please note that the Manager, Compliance was hired on 4/1/2024 so the percentages provided for that position cover the period of 4/1/2024 through 6/30/2024.

Service Company costs are charged to affiliates using a Work Breakdown Structure (WBS) element for each transaction including time entry. As Service Company employees charge their time, those costs are either direct charged or allocated to affiliates based on the WBS element coded within each time entry transaction.

Position	Allocated to TAWC	Allocated to Non-TAWC Affiliates	Total
Specialist, Technology Field Services	85.80%	14.20%	100.00%
Director, Finance	100.00%	0.00%	100.00%
Regional Manager, GIS	100.00%	0.00%	100.00%
Sr GIS Specialist	100.00%	0.00%	100.00%
Sr Business Performance Analyst	2.64%	97.36%	100.00%
Sr Manager, Rates & Regulatory	100.00%	0.00%	100.00%
HR Business Partner	2.40%	97.60%	100.00%
Manager, Compliance	33.33%	66.67%	100.00%

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

Responsible Witness: John Watkins

Question:

2-60. Refer to the File <TAWC 2024 Rate Case - Shared Services Exhibit>, Tab "Summary of Affiliate Charges" specifically the AWWSC charges for Income Taxes OPEX Total, account 53402600. Provide the underlying calculations at the AWWSC level supporting the total charges before allocation to TAWC.

Response:

Calculations for the income tax charges to Service Company are not available as they are performed monthly within the PowerTax Provision system. As the system generates the calculation each month, the tax expense is then recorded to Service Company via journal entry. A portion of the monthly tax expense is then allocated to TAWC and the other affiliates through the Service Company monthly billing process.

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

Responsible Witness: John Watkins

Question:

2-61. Refer to the File <2024 TAWC MFG Q043_Attachment> and respond to the following:

- a. Provide the list of corporate assets and their associated depreciation charges for 2023 that comprise the total for Account Depreciation Exp. – Non-Utility Property; and
- b. Provide a list of software licenses and their associated 2023 costs charged to account 52571500.

Response:

- a. Please refer to TAW_R_CADDR2_061_073024_Attachment 1 which lists the assets and their associated depreciation charges for 2023.
- b. Please refer to TAW_R_CADDR2_061_073024_Attachment 2 which lists the total charges recorded to the software licenses account 52571500 for 2023, by vendor. Please note that the data is being provided at the vendor level as the specific licenses are not identified in the transactional detail.

		2023
Asset ID	Asset Description	Depreciation Expense
5389065	Electrical - Wiring/Conduit	\$1
5575310	Electrical - Power Cable	1
5575356	Electrical - Wiring/Conduit	0
6554462	Structure - Composite Building	41
6554627	Structure - Fence (Barrier, Gate, Masonry, Palisade,Wire Mesh, Wooden)	(0)
9925561	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	17
10327379	Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	0
10579858	HVAC/Plumbing - HVAC Equipment (Air Condition Unit/Air Chiller, Heat Pump)	14
14274187	Electrical - Distribution/Lighting Panel	1
17203323	Electrical - Battery (Gel Cell, Lead Acid, Lithium Ion, NiCad)	3
18125912	Electrical - Power Supply Equipment	2
20750735	Electrical - Wiring/Conduit	2
21286054	Electrical - Power Cable	2
21286061	Electrical - Wiring/Conduit	2
61809761	(LOP Asset#60837683& WO #R80-01N1.12-P-0004) - Structure - Masonry Building	59
61836067	(LOP Asset#60837675& WO #R80-01N1.12-P-0002) - Electrical - Wiring/Conduit	11
62461468	Computer Hardware and Software - Custom Software	(17)
63481715	(LOP Asset # 61897542 LOP WO#R80-01P2.12-P-0010) - HVAC/Plumbing - Heating Equipment (Electric Heater, Gas Heater, Trace Heating)	21
63817502	(LOP Asset #63246270LOP WO#R80-01P3.13-P-0002) - Electrical - Power Cable	26
70303861	(LOP Asset # 68282549 LOP WO# R80-01P1.13-P-0009) Electrical - Wiring/Conduit	14
70304071	(LOP Asset # 69236995 LOP WO# R80-01N1.13-P-3011) -AED	5
99190463	(LOP Asset #97341030 LOP WO #R80-01N2.15-P-0004) -Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	2
99190464	(LOP Asset #97341020 LOP WO #R80-01N2.15-P-0002) -Office Equipment - Furniture (Bookcase, Cabinet, Chair, Credenza, Desk, Table, Locker)	4
108346399	(LOP Asset #106039323 LOP WO #R80-01N2.15-P-0010) -Office Equipment - Furniture	459
109018269	(LOP Asset #108803844 LOP WO #R80-01N1.17-P-0002) -Structure - Door or Hatch	38
112513714	(LOP Asset #111651351 LOP WO #R80-01P1.17-P-0011) -Laboratory - Analytical Instrument	68
112513715	(LOP Asset #111651356 LOP WO #R80-01P1.17-P-0012) -Laboratory - Analytical Instrument	2
112513716	(LOP Asset #110631376 LOP WO #R80-01P1.17-P-0007) -Laboratory - Analytical Instrument	37
112513717	(LOP Asset #112224781 LOP WO #R80-01N1.16-P-0004) -Structure - Door or Hatch	75
112513718	(LOP Asset #111651346 LOP WO #R80-01P1.17-P-0010) -Tools and Small Equipment - Pressure Testing Equipment	4
114287595	(LOP Asset #112742871 LOP WO #R80-01N1.17-P-0007) -Electrical - Lighting (High Pressure Sodium, Incandescent, Mercury Vapor, Fluorescent)	24
114287596	(LOP Asset #114055449 LOP WO #R80-01P1.18-P-0001) -Laboratory - Analytical Instrument	36
114287597	(LOP Asset #114055454 LOP WO #R80-01P1.18-P-0003) -Laboratory - Autoclave	25
114287598	(LOP Asset #113463021 LOP WO #R80-01L2.17-P-0003) -Tools and Small Equipment - Pressure Testing Equipment	92
115849447	(LOP Asset #115037334 LOP WO #R80-01P1.18-P-0002) -Laboratory - Analytical Instrument	174
115849448	(LOP Asset #115518545 LOP WO #R80-01P1.18-P-0004) -Laboratory - Centrifuge	21
116423715	(LOP Asset #116421462 LOP WO #I80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	27,073
116423716	(LOP Asset #116421465 LOP WO #I80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	27,073
118251631	(LOP Asset #116731362 LOP WO #R80-01P2.17-P-0007) -Analytical Instrument	966
118251821	(LOP Asset #117261979 LOP WO #R80-01K1.18-P-0019) -Computer Hardware and Software - Monitor/Display	128
118251822	(LOP Asset #117261892 LOP WO #R80-01K1.18-P-0004) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	2,410
118251823	(LOP Asset #117261972 LOP WO #R80-01K1.18-P-0017) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	1,438
118251824	(LOP Asset #117261948 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	5
118251825	(LOP Asset #117261954 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	2
118251826	(LOP Asset #117261943 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	20
118251827	(LOP Asset #117261957 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	37
118251828	(LOP Asset #117261951 LOP WO #R80-01K1.18-P-0013) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	234
118252078	(LOP Asset #117258787 LOP WO #R80-01K1.17-P-2014) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	8
118252089	(LOP Asset #117262092 LOP WO #R80-01P1.18-P-0006) -Electrical - Power Supply Equipment	135
118252090	(LOP Asset #117262102 LOP WO #R80-01P1.18-P-0008) -Laboratory - Analytical Instrument	1,405
118252091	(LOP Asset #116731367 LOP WO #R80-01P2.17-P-0008) -Laboratory - Analytical Instrument	1,088
118252092	(LOP Asset #117262097 LOP WO #R80-01P1.18-P-0007) -Laboratory - Analytical Instrument	281
118252093	(LOP Asset #117262107 LOP WO #R80-01P1.18-P-0009) -Laboratory - Analytical Instrument	21
118252094	(LOP Asset #117262112 LOP WO #R80-01P1.18-P-0010) -Laboratory - Analytical Instrument	57
118252095	(LOP Asset #117262117 LOP WO #R80-01P1.18-P-0011) -Laboratory - Analytical Instrument	806
118252096	(LOP Asset #117262130 LOP WO #R80-01P1.18-P-0013) -Laboratory - Analytical Instrument	37
118252097	(LOP Asset #116731372 LOP WO #R80-01P2.18-P-0002) -Laboratory - Analytical Instrument	13
118252099	(LOP Asset #116731377 LOP WO #R80-01P2.18-P-0003) -Laboratory - Analytical Instrument	45
118252100	(LOP Asset #116731382 LOP WO #R80-01P2.18-P-0004) -Laboratory - Analytical Instrument	33
118252101	(LOP Asset #116731387 LOP WO #R80-01P2.18-P-0006) -Laboratory - Fume Hood	250
118252102	(LOP Asset #117262122 LOP WO #R80-01P1.18-P-0012) -Laboratory - Refrigerator	10
118252103	(LOP Asset #117262127 LOP WO #R80-01P1.18-P-0012) -Laboratory - Refrigerator	10
118252104	(LOP Asset #117262087 LOP WO #R80-01P1.18-P-0005) -Laboratory - Sample Pump	2,301
119788798	Equipment for Fitness Center	852
119788799	Technology peripheral's for work areas	12,309
119788800	Chairs	2,155
119788801	Desks (Average cost of cubicles, benches, interior and perimeter offices)	12,769
119788802	Architectural and Design services related to H2O Molecule on 5th Floor	721
119788803	Charging stations	106
119788804	Combination divisible and non divisible workspaces	8,994
119788805	Copiers	1,352
119788806	Design Services and Equipment for Innovation Center Digital Displays	3,500
119788807	Design/Engineering Services and components for Buildings Security System	1,253
119788808	Equipment for MailRoom	30
119788809	Interior Graphics in Building	1,613
126384773	(LOP Asset #119982536 LOP WO #R80-01P2.18-P-0005) -Laboratory - Fume Hood	155
126384775	(LOP Asset #119982541 LOP WO #R80-01P2.18-P-0007) -Laboratory - Cabinetry and Countertop	426
126384776	(LOP Asset #125344850 LOP WO #R80-01P2.18-P-0008) -Abraxis ELISA Instrument	166
126401552	Insight - Agile appliance	579
126401555	Insight - Headsets, keyboard and mouse set	21
126401558	Insight - Monitors	56
126401561	Bellia - File cabinets and installation	505
128724537	Computer Hardware and Software - Custom Software	798
129609044	(LOP Asset #126659292 LOP WO #R80-01K1.16-P-0001) -Electrical - Wiring/Conduit	24
129609045	(LOP Asset #128963820 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	26
129609050	(LOP Asset #128963792 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	127
129609052	(LOP Asset #128963808 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	18
129609056	(LOP Asset #128963805 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	445
129609059	(LOP Asset #128963817 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	16
129609060	(LOP Asset #128963823 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	78
129609064	(LOP Asset #128963811 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	21
129609065	(LOP Asset #128963814 LOP WO #R80-01N1.15-P-0002) -Woodcrest Expansion - Xerox	18
130734419	(LOP Asset #130388704 LOP WO #R80-01K1.18-P-0045) -NetApp Upgrade	609
131182387	HQO - Nova Invoice #18-1259: F.I. Signs (50 trash, 50 recycling)	11
131182388	HQO - Bellia Invoice #52172: Compose Bottom Rail End Cap,Frameless Topper,Steel,Glass	28
131182389	HQO - Bellia Invoice #52069: Jive Table 18x18	2
131182390	HQO - Bellia Invoice #52070: Stool, Bar, Seat Height 30.25"	14
131182391	HQO - RTS Invoice #412648: Project #158415 Board Room Mic Add	118
131182392	HQO - Bellia Invoice #52038: Strip, Install, Remove debris for 200 New Haworth Compose Shelves	21
131182393	HQO - Bellia Invoice #52155: Worksurface Support Panel,xSeries Pedestal,xSeries Pedestal Mobile,Masters Series Fabric tackboard	15
131182394	HQO - Wildfire Invoice #1360: Acoustic Access Panels on 5th Floor	33
131182395	HQO - LPT Invoice #1042019644638: Bowe & Grant Invoice2306 Additional Outlet Circuits	20
132452477	(LOP Asset #131967008 LOP WO #R80-01K2.19-P-0004) -OptiPlex 7060 Small Form Factor	55
132452478	(LOP Asset #131967005 LOP WO #R80-01K2.19-P-0004) -Latitude 7200 2-in-1 - Build your own	9
132452480	(LOP Asset #131816621 LOP WO #R80-01K1.18-P-0039) -Macbook Pros	372
132452482	(LOP Asset #131816635 LOP WO #R80-01K1.18-P-0039) -Dell Latitude 5590	14
132452483	(LOP Asset #131816632 LOP WO #R80-01K1.18-P-0039) -Mobile Precision 7530	26
132452484	(LOP Asset #132208234 LOP WO #I80-010074-02) -server/storage/network Site B	9,366
132452485	(LOP Asset #132205844 LOP WO #R80-01P2.18-P-0011) -UPS 93E 40kVA from Applied Power Sy	171

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Asset ID	Asset Description	Depreciation Expense
132452486	(LOP Asset #131967014 LOP WO #R80-01K2.19-P-0004) -Precision 7730	17
132452487	(LOP Asset #131816641 LOP WO #R80-01K1.18-P-0039) -Dell OptiPlex 7050 MT	4
132452488	(LOP Asset #131966997 LOP WO #R80-01K2.19-P-0004) -5590-i7-32-512 Latitude Laptops	9
132452489	(LOP Asset #132208239 LOP WO #R80-01K1.18-P-0043) -Server/Storage/Network-Site B	25,547
132452490	(LOP Asset #132205849 LOP WO #R80-01P2.18-P-0012) -Extractors from Horizon Technologie	421
132452491	(LOP Asset #131967023 LOP WO #R80-01K2.19-P-0004) -7400 - i7- 32- 512 Latitude Laptops	282
132452492	(LOP Asset #131967011 LOP WO #R80-01K2.19-P-0004) -5500-i7-16-256 Latitude Laptops	187
132452494	(LOP Asset #131679684 LOP WO #R80-01M1.18-P-8006) -ExacQ - Alton CC	95
132452495	(LOP Asset #131606855 LOP WO #R80-01K1.18-P-0044) -Citrix NetScaler VPX 1000	70
132452496	(LOP Asset #131967029 LOP WO #R80-01K2.19-P-0004) -7490 - i7-16-256 Latitude Laptops	81
132452497	(LOP Asset #131967017 LOP WO #R80-01K2.19-P-0004) -Dell 24 Touch Monitor P2418T	60
132452499	(LOP Asset #131679604 LOP WO #R80-01M1.17-P-7016) -Belleville FRCC Cams	38
132452501	(LOP Asset #131679704 LOP WO #R80-01M1.19-P-9022) -Lenel On-Guard Update	14
132452503	(LOP Asset #131967020 LOP WO #R80-01K2.19-P-0004) -Si# BWGW03 Mobile Precision 5530	12
132452505	(LOP Asset #131606850 LOP WO #R80-01K1.18-P-0044) -Citrix NetScaler VPX 1000	117
132452506	(LOP Asset #131816650 LOP WO #R80-01K1.18-P-0039) -Dell Latitude 7490	73
132452507	(LOP Asset #131816644 LOP WO #R80-01K1.18-P-0039) -Network Modules 10Base SFP Module	23
132452508	(LOP Asset #131967002 LOP WO #R80-01K2.19-P-0004) -Dell UltraSharp 24 InfinityEdge Monitor	19
132452510	(LOP Asset #131120009 LOP WO #R80-01M1.20-P-0003) -HQO Lenel Prof Svc	72
132452512	(LOP Asset #131966992 LOP WO #R80-01K1.19-P-4001) -Server/Storage/Network Site B	557
132452516	(LOP Asset #131816647 LOP WO #R80-01K1.18-P-0039) -Dell Latitude i7 7490	65
132452517	(LOP Asset #131816626 LOP WO #R80-01K1.18-P-0039) -Dell Latitude 7490	109
132452518	(LOP Asset #132205854 LOP WO #R80-01P2.18-P-0013) -Fume Hood Exhaust Fans and Install	60
132452519	(LOP Asset #131967035 LOP WO #R80-01K2.19-P-0004) -STUDIO HD550 4K EDITION	59
132452520	(LOP Asset #131967032 LOP WO #R80-01K2.19-P-0004) -Apple 9.7 inch iPad Wifi + Cellular	26
132452522	(LOP Asset #131816638 LOP WO #R80-01K1.18-P-0039) -Dell Latitude 5590	37
132452523	(LOP Asset #131816629 LOP WO #R80-01K1.18-P-0039) -Dell Latitude 5590	28
132452525	(LOP Asset #132205839 LOP WO #R80-01P2.18-P-0009) -GCMS from Agilent	519
132536901	(LOP Asset #131816599 LOP WO #R80-01K1.18-P-0020) -OptiPlex 7050 Mini Tower XCTO	5
132536902	(LOP Asset #131679629 LOP WO #R80-01M1.17-P-7021) -McAfeeEnd Point Services (ENS)	175
132536909	(LOP Asset #131679497 LOP WO #R80-01M1.16-P-6010) -badge printer	190
132536917	(LOP Asset #131967038 LOP WO #R80-01M1.18-P-8008) -Wireless Locks (Camden)	430
132536921	(LOP Asset #131816602 LOP WO #R80-01K1.18-P-0020) -MACBOOK AIR	12
132536922	(LOP Asset #131816605 LOP WO #R80-01K1.18-P-0020) -HP Elitebook G2	192
132536923	(LOP Asset #131816593 LOP WO #R80-01K1.18-P-0020) -Dell Latitude 7490	188
132536927	(LOP Asset #131679669 LOP WO #R80-01M1.18-P-8002) -Salpoint	236
132536929	(LOP Asset #131816596 LOP WO #R80-01K1.18-P-0020) -Dell Latitude 5590	152
133066610	(LOP Asset #132819679 LOP WO #R80-01L1.18-P-0001) -Emerson 475 Communicator	101
133066613	(LOP Asset #132915992 LOP WO #R80-01P1.19-P-0003) -TOC-4200 Analyzer Communication Program	27
133066616	(LOP Asset #132819684 LOP WO #R80-01L1.18-P-0002) -ACE Team Programming Laptop	6
133066617	(LOP Asset #132819799 LOP WO #R80-01N2.19-P-0008) -Office Furniture	20
133066618	(LOP Asset #132819971 LOP WO #R80-01P1.19-P-0001) -Fume Hood and Exhaust Fan	244
133066625	(LOP Asset #132915997 LOP WO #R80-01P1.19-P-0004) -Bioanalyzer Instrument-Agilent	107
133066632	(LOP Asset #132915987 LOP WO #R80-01P1.19-P-0002) -Online TOC Instrument	297
133230968	(LOP Asset #132205859 LOP WO #R80-01P2.19-P-0001) -Agilent GC	271
133230970	(LOP Asset #132819976 LOP WO #R80-01P1.19-P-0005) -Quantstudio7	372
133230971	(LOP Asset #132205883 LOP WO #R80-01P2.19-P-0009) -Thermo IC	254
133230972	(LOP Asset #132819991 LOP WO #R80-01P2.19-P-0006) -Biotope Extractors (3 sets)	582
133230973	(LOP Asset #132072138 LOP WO #R80-01K1.19-P-4004) -Solarwind Upgrade	567
133230974	(LOP Asset #132205871 LOP WO #R80-01P2.19-P-0005) -Biotope XCELVAP	49
133230975	(LOP Asset #132205868 LOP WO #R80-01P2.19-P-0004) -VICI DBS Hydrogen Generator	109
133230976	(LOP Asset #132205922 LOP WO #R80-01P2.19-P-0023) -Biotope XCELVAP 2nd	39
133230977	(LOP Asset #132205892 LOP WO #R80-01P2.19-P-0012) -Thomas UHP Water System	37
133230978	(LOP Asset #132205880 LOP WO #R80-01P2.19-P-0008) -Applied Power Systems UPS and Batte	13
133230979	(LOP Asset #132205877 LOP WO #R80-01P2.19-P-0007) -Lab Refrigerators (2)	168
133230984	(LOP Asset #132405332 LOP WO #R80-01P2.19-P-0011) -Shimadzu HPLCS (2)	692
133230985	(LOP Asset #132819981 LOP WO #R80-01P2.19-P-0002) -Agilent GCMS with PAL/SPME Autosamp	768
133230986	(LOP Asset #132205913 LOP WO #R80-01P2.19-P-0019) -Thomas Spectrophotometer	50
133230987	(LOP Asset #132916002 LOP WO #R80-01P1.19-P-0006) -UNIFI P-Series and Xevo G2-S Qtof	43
133230988	(LOP Asset #132205910 LOP WO #R80-01P2.19-P-0018) -Thomas UHP Water System (2nd)	39
133230989	(LOP Asset #132205919 LOP WO #R80-01P2.19-P-0021) -Jarrell Fume Hood Install	175
133230990	(LOP Asset #132819986 LOP WO #R80-01P2.19-P-0003) -EST Purge/Traps (2) w/ one Agilent	1,018
133230991	(LOP Asset #132205901 LOP WO #R80-01P2.19-P-0015) -Agilent GC	270
133230992	(LOP Asset #132205916 LOP WO #R80-01P2.19-P-0020) -Thomas Fume Hood	87
133230994	(LOP Asset #132793992 LOP WO #R80-01P2.19-P-0016) -Shimadzu LCMS	2,031
133230995	(LOP Asset #132205907 LOP WO #R80-01P2.19-P-0017) -Thermo Autosampler	42
134185966	(LOP Asset #132819689 LOP WO #R80-01M1.18-P-0001) -Electric Paper Cutter - Voorhees	36
134185972	(LOP Asset #132819819 LOP WO #R80-01N2.19-P-1014) -Headsets & Batteries	244
134185977	(LOP Asset #131606845 LOP WO #R80-01K1.18-P-0014) -Red Hat Enterprise Linux Server STD	93
134185978	(LOP Asset #132819824 LOP WO #R80-01N2.19-P-1016) -TV Monitor Replacement	42
134185992	(LOP Asset #132819763 LOP WO #R80-01N2.18-P-0007) -Modular Pod Walls for Alton Call Ce	63
134638203	(LOP Asset #134073943 LOP WO #R80-01M1.19-P-9008) -Camden, Vistor Management Deploymen	360
134638204	(LOP Asset #134073952 LOP WO #R80-01M1.19-P-9013) -Employee Mustering Technology	38
134638205	(LOP Asset #134073972 LOP WO #R80-01M1.20-P-0004) -Dell Mobile Preciso 5540s	43
134638206	(LOP Asset #134073967 LOP WO #R80-01M1.20-P-0004) -Dell Mobile Preciso 5540s	30
134638207	(LOP Asset #134073940 LOP WO #R80-01M1.19-P-9007) -DMA's	19
134638208	(LOP Asset #133518835 LOP WO #R80-01M1.20-P-0008) -MB2020-219 Belleville Lab Camera Replace	22
134638209	(LOP Asset #134073900 LOP WO #R80-01K1.20-P-5000) -Server for Lab	305
134638211	(LOP Asset #134073925 LOP WO #R80-01M1.19-P-9001) -programming for AV equipment	49
134638212	(LOP Asset #134073934 LOP WO #R80-01M1.19-P-9005) -Lenel firmware updates	47
134638213	(LOP Asset #134073957 LOP WO #R80-01M1.19-P-9014) -Computer Equipment	369
134638214	(LOP Asset #134073915 LOP WO #R80-01K8.18-P-0005) -AM HQ Cannon Uniflow	392
134638215	(LOP Asset #134073920 LOP WO #R80-01K8.18-P-0007) -AM HQ Workstation Cables	244
134638216	(LOP Asset #134073895 LOP WO #R80-01K1.19-P-4007) -Network Hardware	130
134638217	(LOP Asset #134073905 LOP WO #R80-01K2.19-P-0005) -Q4 PC Purchases	268
134638218	(LOP Asset #134073928 LOP WO #R80-01M1.19-P-9003) -Video Wall - ISF Calibration	99
134638220	(LOP Asset #132915974 LOP WO #R80-01L1.20-P-0001) -Fluke Process Meter	5
134638221	(LOP Asset #134073962 LOP WO #R80-01M1.19-P-9020) -HQO Upgraded Lobby Cameras	68
134638222	(LOP Asset #132205895 LOP WO #R80-01P2.19-P-0013) -Intercom System for Loading Dock	51
134638223	(LOP Asset #134073910 LOP WO #R80-01K2.19-P-0009) -Wildfire TV Displays	325
134638224	(LOP Asset #134073931 LOP WO #R80-01M1.19-P-9004) -Belleville Lab, Box Sale	3
134638225	(LOP Asset #134073946 LOP WO #R80-01M1.19-P-9009) -Camden, Intercom Box Sale	14
134997113	(LOP Asset #134503908 LOP WO #R80-01K1.19-P-4003) -Network Project-Phase 1	1,803
134997114	(LOP Asset #134503913 LOP WO #R80-01K1.19-P-4005) -HQO Lenovo TRUDDR 64gb	1,996
134997115	(LOP Asset #134503923 LOP WO #R80-01K2.20-P-5000) -Q1 2020 PC Purchase	1,945
134997116	(LOP Asset #134503938 LOP WO #R80-01K8.18-P-0001) -AM HQ Network Equipment	2,984
134997117	(LOP Asset #134820547 LOP WO #R80-01P2.20-P-0003) -Thermo IC	282
134997118	(LOP Asset #134503958 LOP WO #R80-01M1.20-P-0007) -2020-341 HQO Mail + Bike Room Access	35
134997119	(LOP Asset #134503953 LOP WO #R80-01K8.18-P-0008) -AM HQ Workstations	2,473
134997120	(LOP Asset #134503918 LOP WO #R80-01K1.20-P-5001) -Lenovo TruDDR4 Memory	2,146
134997121	(LOP Asset #134667200 LOP WO #R80-01P2.20-P-0010) -Perkin Elmer ICMPS (2nd in 2020)	1,022
134997122	(LOP Asset #134667190 LOP WO #R80-01P2.20-P-0001) -Perkin Elmer ICMPS	1,148
134997123	(LOP Asset #134667195 LOP WO #R80-01P2.20-P-0009) -Agilent GCMS	691
134997124	(LOP Asset #116421465 LOP WO #80-010074-01) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	109
134997125	(LOP Asset #134503943 LOP WO #R80-01K8.18-P-0002) -AM HQ Phones	1,977
134997126	(LOP Asset #134820552 LOP WO #R80-01P2.20-P-0006) -Agilent GC	267
134997127	(LOP Asset #134503948 LOP WO #R80-01K8.18-P-0003) -AM HQ Universal Docks	757
134997128	(LOP Asset #134820542 LOP WO #R80-01P2.20-P-0002) -Cooper-Atkins Temp Monitoring System	136
134997129	(LOP Asset #132366842 LOP WO #R80-01M1.20-P-0002) -HQO Test Innov Center Wiring	122

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Asset ID	Asset Description	Depreciation Expense
134997130	(LOP Asset #134820557 LOP WO #R80-01P2.20-P-0007) -Metrohm Titrator	76
134997131	(LOP Asset #134503933 LOP WO #R80-01K2.20-P-5002) -PUR Computers Alton	3,453
134997133	(LOP Asset #134820562 LOP WO #R80-01P2.20-P-0008) -Thomas Sci Aries UHP Water System	46
135376346	(LOP Asset #135063424 LOP WO #R80-01N2.18-P-0013) -Scranton Floorcovering	17
135376350	Full Retire (LOP Asset #132819694 LOP WO #R80-01N1.18-P-0002) -Server Room Condensing Unit - Voorhes	43
135376351	Full Retire (LOP Asset #108803844 LOP WO #R80-01N1.17-P-0002) -Structure - Door or Hatch	0
135376352	Full Retire (LOP Asset #99146140 LOP WO #R80-01N1.15-P-0006) -HVAC/Plumbing - Piping System (Hot Water, Cold Water, Waste)	(0)
135376360	(LOP Asset #132828012 LOP WO #R80-01K1.18-P-0030) -HP Zbook Studio G4	7
135376372	Full Retire (LOP Asset #108803839 LOP WO #R80-01N1.17-P-0001) -Structure - Door or Hatch	0
135376373	Full Retire (LOP Asset #131679547 LOP WO #R80-01M1.17-P-7005) -HVAC repair	3
135376385	(LOP Asset #135063405 LOP WO #R80-01N2.18-P-0003) -Headsets and Batteries	193
135376391	Full Retire (LOP Asset #131816661 LOP WO #R80-01M1.16-P-6011) -Security HVAC work	8
135735844	(LOP Asset #135719232 LOP WO #R80-01P1.20-P-0004) -Agilent 6546 Q-TOF LC/MS System	2,475
135735845	(LOP Asset #135653906 LOP WO #R80-01K8.20-P-0001) -HQO Additions	147
135735847	(LOP Asset #135653921 LOP WO #R80-01M1.19-P-9019) -HQO Radio Communication System	70
135735849	(LOP Asset #135653891 LOP WO #R80-01K8.18-P-0006) -AM HQ Formax Pressure Sealer	403
135735852	(LOP Asset #135683886 LOP WO #R80-01K8.18-P-0004) -AM HQ IOC Equipment	1,136
135735853	(LOP Asset #135647851 LOP WO #R80-01K2.20-P-5005) -TC57-SATS-KIT-3	1,289
135735854	(LOP Asset #135547881 LOP WO #R80-01N1.20-P-0005) -HQO 5th Floor Air Conditioners	203
135735859	(LOP Asset #135547866 LOP WO #R80-01N1.19-P-0001) -HQO Mail Room Neopost Machine	315
135735860	(LOP Asset #135653901 LOP WO #R80-01K8.19-P-0003) -Michigan Conf Room	46
135735861	(LOP Asset #135547848 LOP WO #R80-01K2.20-P-5003) -Q2 2020 PC Purchase	583
135735862	(LOP Asset #135547891 LOP WO #R80-01N1.20-P-0011) -HQO Cafeteria Safety Glass	41
135735865	(LOP Asset #135547860 LOP WO #R80-01M1.20-P-0010) -MB20-295 Haddon D Cntr DR-LAB	6
135735866	(LOP Asset #135547854 LOP WO #R80-01K8.20-P-5002) -Logitech BRIO 4K Ultra HD webcam	40
135735868	(LOP Asset #135547896 LOP WO #R80-01N1.20-P-0008) -HQO Kitchen Equipment	78
135735869	(LOP Asset #135653881 LOP WO #R80-01K1.20-P-5003) -Remote Command Center-Haddon	141
135735870	(LOP Asset #135653926 LOP WO #R80-01M1.19-P-9024) -Satellite Phones	66
135735872	(LOP Asset #135653876 LOP WO #R80-01K1.19-P-4008) -HQO Technology Additions	1,431
135735873	(LOP Asset #135653896 LOP WO #R80-01K8.19-P-0001) -HQO Workstations	79
135735877	(LOP Asset #135547871 LOP WO #R80-01N1.19-P-0005) -HQO 20 Embody Chairs	66
135735878	(LOP Asset #135547857 LOP WO #R80-01M1.20-P-0010) -MB20-295 Haddon D Cntr DR-MAT	2
135735880	(LOP Asset #135547876 LOP WO #R80-01N1.19-P-0006) -HQO Bellia Office Furniture 4N425	20
136891616	(LOP Asset #136775492 LOP WO #R80-01P2.21-P-0001) -Thermo IC	248
136891617	(LOP Asset #136338099 LOP WO #R80-01P1.19-P-0007) -PMA-Lite LED Photolysis Device	13
136891618	(LOP Asset #136330595 LOP WO #R80-01K2.20-P-5006) -Q4 2020 PC Purchases	1,270
136891620	(LOP Asset #136775489 LOP WO #R80-01P2.20-P-0014) -Glaenzer install 93E UPS	27
136891621	(LOP Asset #136338104 LOP WO #R80-01P2.19-P-0010) -Glaenzer Elec UPS Outlet install	33
136891622	(LOP Asset #136775486 LOP WO #R80-01P2.20-P-0011) -Agilent GC (2nd)	243
136891623	(LOP Asset #136775498 LOP WO #R80-01P2.21-P-0005) -Hach DR6000	43
136891624	(LOP Asset #136338079 LOP WO #R80-01N1.19-P-0002) -HQO Mail Room Binding Machine	8
136891625	(LOP Asset #136775495 LOP WO #R80-01P2.21-P-0003) -Shimadzu Nitrogen Generator	192
136891626	(LOP Asset #136338089 LOP WO #R80-01N1.20-P-0003) -HQO Adjustable Tables, Cafe Chairs	26
136891628	(LOP Asset #136338074 LOP WO #R80-01K2.19-P-0008) -Wildfire SOW IOC	244
136891629	(LOP Asset #136338109 LOP WO #R80-01P2.20-P-0005) -AGS Sci Mercury Analyzer	258
136891630	(LOP Asset #136338094 LOP WO #R80-01N1.20-P-0004) -HQO Projector Outlet	34
137311617	(LOP Asset #137182394 LOP WO #R80-01K1.20-P-5012) -AM Client License - ALEOS devices	133
137311618	(LOP Asset #137014491 LOP WO #R80-01P1.20-P-0003) -TSG Series Refrigerator	52
137311619	(LOP Asset #137182411 LOP WO #R80-01P2.21-P-0002) -Biotage Extractors	651
137311620	(LOP Asset #137014481 LOP WO #R80-01P1.20-P-0001) -FlowCam cyanobacterial imaging unit	522
137311621	(LOP Asset #137014476 LOP WO #R80-01P1.18-P-0015) -MicroStation	190
137311622	(LOP Asset #137014453 LOP WO #R80-01K2.21-P-6007) -Dell Precision 7920	76
137311623	(LOP Asset #137182401 LOP WO #R80-01N1.20-P-0010) -HQO New Furniture for 2nd Floor	1,947
137311626	(LOP Asset #137014460 LOP WO #R80-01K2.21-P-6007) -Caphyon Advanced Installer	76
137311628	(LOP Asset #137014486 LOP WO #R80-01P1.20-P-0002) -Rotina 420 Centrifuge	60
137311629	(LOP Asset #137182406 LOP WO #R80-01P2.20-P-0015) -Shimadzu LCMS	2,073
137314830	(LOP Asset #137014463 LOP WO #R80-01M1.21-P-6002) -Physical Security Field Equipment	31
138240485	LOP Asset# 137836600 LOP WO# R80-01K1.21-P-6005) -Microsoft Server Licensing 2021	2,223
138485939	LOP Asset# 138436569 LOP WO# R80-01L2.19-P-0001) -Testing Equipment - Omicron	289
138485940	LOP Asset# 138436584 LOP WO# R80-01L2.20-P-0003) -GEO LEVALIGN EXPERT	167
138485942	LOP Asset# 138233278 LOP WO# R80-01P1.20-P-0005) -Miscellaneous Lab Equipment	285
138485943	LOP Asset# 138436579 LOP WO# R80-01L2.20-P-0002) -T860 Infrared Cameras	286
138485944	LOP Asset# 138233281 LOP WO# R80-01P1.21-P-0001) -Nitrogen Generator	107
138486771	LOP Asset# 138436574 LOP WO# R80-01L2.20-P-0001) -IRIS-MX System	492
138862997	LOP Asset# 132793992 LOP WO# R80-01P2.19-P-0016) -Shimadzu LCMS	(6)
138862998	LOP Asset# 138566989 LOP WO# R80-01P1.21-P-0002) -Furniture for Delran Lab	32
140255529	(LOP Asset # 69743777 LOP WO# 180-010001-01) -Computer Hardware and Software - Electronically Delivered Software	11,474
140255538	(LOP Asset # 69828320 LOP WO# 180-010057-14) -Computer Hardware and Software - Custom Software	752
140255547	(LOP Asset # 70205351 LOP WO# 180-010057-02) -Computer Hardware and Software - Custom Software	833
140255556	(LOP Asset #71270912 LOP WO# 180-010057-16) -Computer Hardware and Software - Custom Software	2,131
140255583	(LOP Asset #117258759 LOP WO #R80-01K1.17-P-2012) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	6
140255655	(LOP Asset #117258926 LOP WO #R80-01K1.17-P-2027) -Computer Hardware and Software - Networking Equipment (Router, Switch, Hub)	24
140255664	(LOP Asset #131679694 LOP WO #R80-01M1.18-P-8009) -Lenel software upgrade	114
140255682	(LOP Asset #131816671 LOP WO #R80-01M1.16-P-6018) -Presidio ISE Upgrade	268
140255691	(LOP Asset #131967047 LOP WO #R80-01M1.20-P-0005) -Haddon Heights Data Lenel upgrade	86
140255700	(LOP Asset #131679654 LOP WO #R80-01M1.17-P-7026) -Sailpoint-Lenel Integration	171
140255709	(LOP Asset #131679664 LOP WO #R80-01M1.18-P-8001) -Exacq non-prod environment	18
140376889	LOP Asset# 139908056 LOP WO# R80-01K2.20-P-5004) -Dell Prec. Mobile 5550	129
140376890	LOP Asset# 140063081 LOP WO# R80-01N1.21-P-0001) -HQO 5 South Modifications	1,184
140376891	LOP Asset# 139908083 LOP WO# R80-01P3.19-P-0001) -InVizion Implementation - 5 year plan	553
140376892	LOP Asset# 139908074 LOP WO# R80-01K2.20-P-5004) -Mac Book Pro	19
140376893	LOP Asset# 139908065 LOP WO# R80-01K2.20-P-5004) -Surface Pro 7	14
140376894	LOP Asset# 139908038 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	14
140376895	LOP Asset# 139908062 LOP WO# R80-01K2.20-P-5004) -Apple 11-inch iPad Pro	98
140376896	LOP Asset# 139908053 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	80
140376897	LOP Asset# 139908044 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5510	14
140376898	LOP Asset# 139908059 LOP WO# R80-01K2.20-P-5004) -Cisco IP Conference Phone 8832	8
140376899	LOP Asset# 139908047 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5500	16
140376900	LOP Asset# 139908041 LOP WO# R80-01K2.20-P-5004) -Apple 10.2-inch iPad	25
140376901	LOP Asset# 139908068 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 5420	23
140376902	LOP Asset# 139908077 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	16
140376903	LOP Asset# 139908035 LOP WO# R80-01K2.20-P-5004) -Dell OptiPlex 7070 SFF	38
140376904	LOP Asset# 139908080 LOP WO# R80-01K2.20-P-5004) -Apple 12.9-inch iPad Pro 11	14
140376905	LOP Asset# 139908071 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	16
140376906	LOP Asset# 139908050 LOP WO# R80-01K2.20-P-5004) -Dell Latitude 7410	267
140634030	LOP Asset# 140488044 LOP WO# R80-01N1.20-P-0012) -HQO Cubicle Wiring Northeast Electrical	298
141288979	LOP Asset# 141174591 LOP WO# R80-01K1.21-P-6001) -THINKSYSTEM SR650 6246X2 64	94
141288980	LOP Asset# 141174630 LOP WO# R80-01K2.21-P-6008) -VMWare WS1 Intergration	220
141288981	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	39
141288982	LOP Asset# 140940759 LOP WO# R80-01K2.21-P-6002) -7420 -i7-32-512	183
141288983	LOP Asset# 141174558 LOP WO# R80-01K1.20-P-5009) -802.11ac W2 AP	67
141288985	LOP Asset# 140940707 LOP WO# R80-01K2.20-P-5007) -Apple 11-in iPad Pro Wi-Fi 2nd gen	37
141288986	LOP Asset# 141174627 LOP WO# R80-01K2.21-P-6008) -Arraya VDI	18
141288987	LOP Asset# 140940675 LOP WO# R80-01K1.20-P-5008) -Canon Uniflow Rollout-2020	2,508
141288988	LOP Asset# 140940837 LOP WO# R80-01P2.21-P-0009) -Ehret Dishwasher Install (3)	34
141288989	LOP Asset# 140940713 LOP WO# R80-01K2.20-P-5007) -OCULUS QUEST2	50
141288990	LOP Asset# 140940663 LOP WO# R80-01K1.20-P-5005) -Poly Studio Integration	448
141288991	LOP Asset# 140940762 LOP WO# R80-01K2.21-P-6002) -Poly TC8	7
141288992	LOP Asset# 140940788 LOP WO# R80-01K2.21-P-6003) -Prec 5560 i9-32GB-512	12

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Asset ID	Asset Description	Depreciation Expense
141288993	LOP Asset# 141174607 LOP WO# R80-01K2.21-P-6006) -Special RM - Materials	22
141288994	LOP Asset# 140940832 LOP WO# R80-01P2.21-P-0007) -Thomas Labconco Dishwashers (3)	237
141288995	LOP Asset# 141174599 LOP WO# R80-01K2.21-P-6006) -Training room Materials	98
141288996	LOP Asset# 141174643 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4220 OFFICE USB	81
141288997	LOP Asset# 140940756 LOP WO# R80-01K2.21-P-6002) -5520 -i7-32-512	190
141288998	LOP Asset# 140940745 LOP WO# R80-01K2.21-P-6001) -5520 -i7-32-512	1,257
141288999	LOP Asset# 140801355 LOP WO# R80-01K2.21-P-6005) -8 Port Networked Charging Station	2
141289000	LOP Asset# 140940669 LOP WO# R80-01K1.20-P-5005) -Audiocodes SW	128
141289001	LOP Asset# 141174594 LOP WO# R80-01K1.21-P-6003) -DR Site Cloud Phase	62
141289002	LOP Asset# 140940657 LOP WO# R80-01K1.20-P-5005) -Hazlet Conf Room Upgrade	147
141289003	LOP Asset# 141174571 LOP WO# R80-01K1.20-P-5014) -IBM FLASHSYSTEM V7000	1,036
141289004	LOP Asset# 140940695 LOP WO# R80-01K2.20-P-5007) -iN3 CM INSTA360 PRO BUNDLE	51
141289005	LOP Asset# 140940701 LOP WO# R80-01K2.20-P-5007) -RICOH THETA Z1	186
141289006	LOP Asset# 141174580 LOP WO# R80-01K1.21-P-6001) -THINKAGILE VX 2U NODE	168
141289007	LOP Asset# 141174564 LOP WO# R80-01K1.20-P-5014) -THINKSYSTEM SR850 Server	4,240
141289008	LOP Asset# 140940785 LOP WO# R80-01K2.21-P-6003) -WD19TBS	10
141289009	LOP Asset# 140801360 LOP WO# R80-01K2.21-P-6005) -VUWall - Haddon materials	29
141289010	LOP Asset# 140940648 LOP WO# R80-01K1.20-P-5005) -280G/A TEST SET	39
141289011	LOP Asset# 140940698 LOP WO# R80-01K2.20-P-5007) -Apple 12.9-in iPad Pro Wi-Fi 4t gen	46
141289012	LOP Asset# 141174553 LOP WO# R80-01K1.20-P-5009) -Cisco C1111 ISR routers	19
141289013	LOP Asset# 140940660 LOP WO# R80-01K1.20-P-5005) -HQO Boardroom Upgrade	531
141289014	LOP Asset# 141174613 LOP WO# R80-01K2.21-P-6006) -Huddle - 32993 - Materials	202
141289015	LOP Asset# 140940779 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	23
141289016	LOP Asset# 140940812 LOP WO# R80-01L2.21-P-0002) -Iris CM	171
141289017	LOP Asset# 140940704 LOP WO# R80-01K2.20-P-5007) -MS Surface Tablet	50
141289018	LOP Asset# 141174588 LOP WO# R80-01K1.21-P-6001) -NVIDIA QUADRO VDWS	116
141289019	LOP Asset# 140940765 LOP WO# R80-01K2.21-P-6002) -Poly G7500	39
141289020	LOP Asset# 140940728 LOP WO# R80-01K2.21-P-6001) -Prec. Mobile 7750 - i9-32-1TB	40
141289021	LOP Asset# 140801363 LOP WO# R80-01K2.21-P-6005) -Salamander Credenza	12
141289022	LOP Asset# 141174604 LOP WO# R80-01K2.21-P-6006) -Belleville LAB -Mat	45
141289024	LOP Asset# 141174538 LOP WO# R80-01K1.20-P-5007) -Cisco Expressway Server	1,722
141289025	LOP Asset# 141174616 LOP WO# R80-01K2.21-P-6006) -Group - 32996 - Materials	91
141289026	LOP Asset# 141174574 LOP WO# R80-01K1.20-P-5014) -IBM FLASHSYSTEM T200	1,640
141289027	LOP Asset# 140940733 LOP WO# R80-01K2.21-P-6001) -OptiPlex 7080 Small Form Factor	357
141289028	LOP Asset# 140940753 LOP WO# R80-01K2.21-P-6002) -Prec. Mobile 7750 - i9-32-1TB	97
141289029	LOP Asset# 140940685 LOP WO# R80-01K1.21-P-6002) -Privilege Access Management (PAM)	2,330
141289030	LOP Asset# 140940842 LOP WO# R80-01P2.21-P-0010) -Thomas Aries Water System	91
141289031	LOP Asset# 141174619 LOP WO# R80-01K2.21-P-6006) -University - Coupa 31901	58
141289032	LOP Asset# 140940791 LOP WO# R80-01K2.21-P-6003) -WD19TBS	3
141289033	LOP Asset# 140940776 LOP WO# R80-01K2.21-P-6003) -Apple 12.9 -inch iPad	1
141289034	LOP Asset# 140940672 LOP WO# R80-01K1.20-P-5005) -Crestron Fusion SW	341
141289035	LOP Asset# 140940654 LOP WO# R80-01K1.20-P-5005) -Haddon AV Wiring	381
141289036	LOP Asset# 141174649 LOP WO# R80-01K2.21-P-6012) -HCL BigFix Starterkit Lifecycle	105
141289037	LOP Asset# 140940716 LOP WO# R80-01K2.20-P-5007) -Leica BLK360 - 3D scanner - Wi-Fi	202
141289038	LOP Asset# 140940739 LOP WO# R80-01K2.21-P-6001) -Microsoft Surface Pro 7+	33
141289039	LOP Asset# 140940639 LOP WO# R80-01K1.20-P-5005) -Poly - Plantronics Voyager 4220	56
141289040	LOP Asset# 140940817 LOP WO# R80-01L2.21-P-0003) -Power Quality Analyzer	60
141289041	LOP Asset# 140801366 LOP WO# R80-01K2.21-P-6005) -Shure - 8 Channel Access Point	3
141289042	LOP Asset# 141174529 LOP WO# R80-01K1.20-P-5006) -Solarwinds Software	120
141289043	LOP Asset# 140940736 LOP WO# R80-01K2.21-P-6001) -7420 - i7- 32- 512	883
141289045	LOP Asset# 141174561 LOP WO# R80-01K1.20-P-5009) -Cisco 9410R Chassis switch	753
141289046	LOP Asset# 141174547 LOP WO# R80-01K1.20-P-5007) -Cisco ISR 4450 router	2,710
141289047	LOP Asset# 141174622 LOP WO# R80-01K2.21-P-6008) -Citrix VDI Terminals	3
141289048	LOP Asset# 141174577 LOP WO# R80-01K1.20-P-5014) -IBM SPECTRUM CONTROL STANDARD SE	1,489
141289049	LOP Asset# 141037116 LOP WO# R80-01P2.21-P-0008) -Jarrell Fume Hood Install (4)	534
141289050	LOP Asset# 140940651 LOP WO# R80-01K1.20-P-5005) -Lenovo ThinkSmart View	15
141289051	LOP Asset# 141174550 LOP WO# R80-01K1.20-P-5007) -Nuance Software	4,056
141289052	LOP Asset# 140940748 LOP WO# R80-01K2.21-P-6002) -OptiPlex 7490 AIO	669
141289053	LOP Asset# 140940666 LOP WO# R80-01K1.20-P-5005) -Poly - Real Connect Clarati	130
141289055	LOP Asset# 140940822 LOP WO# R80-01L2.21-P-0004) -Ultraprobe 9000	33
141289056	LOP Asset# 140940807 LOP WO# R80-01L2.21-P-0001) -VIBGUARD	230
141289057	LOP Asset# 141174646 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4210 OFFICE USB	28
141289058	LOP Asset# 140940742 LOP WO# R80-01K2.21-P-6001) -7410 2 in i 17-16-256 w/pen	63
141289059	LOP Asset# 140940773 LOP WO# R80-01K2.21-P-6003) -Apple 10.2-inch iPad	2
141289060	LOP Asset# 141174610 LOP WO# R80-01K2.21-P-6006) -C9300-24T-E	6
141289061	LOP Asset# 141174522 LOP WO# R80-01K1.20-P-5006) -DMP Paneling	45
141289062	LOP Asset# 140940710 LOP WO# R80-01K2.20-P-5007) -HOLLO LENS 2 SMART GLASS	367
141289063	LOP Asset# 141174585 LOP WO# R80-01K1.21-P-6001) -Intel XL710 - network adapt	2
141289064	LOP Asset# 140940722 LOP WO# R80-01K2.20-P-5007) -LEICA BLK3D	156
141289065	LOP Asset# 141174638 LOP WO# R80-01K2.21-P-6011) -Logitech Webcam C930e - webcam	124
141289066	LOP Asset# 141174633 LOP WO# R80-01K2.21-P-6009) -Starlite Media Lab materials	74
141289067	LOP Asset# 140940827 LOP WO# R80-01P2.21-P-0006) -Thomas Labconco Fume Hoods (4)	317
141289068	LOP Asset# 140940719 LOP WO# R80-01K2.20-P-5007) -BRADY I5100 PRINTER	149
141289069	LOP Asset# 140940690 LOP WO# R80-01K2.20-P-5007) -BTO MBP 16 2.3/8C 64G 1TB 5500M 8G	190
141289070	LOP Asset# 140940725 LOP WO# R80-01K2.20-P-5007) -CYCLONE REGISTER 360 (BLK EDITION) PERM	26
141289071	LOP Asset# 140940768 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	50
141289072	LOP Asset# 140940802 LOP WO# R80-01L1.20-P-0003) -Ignition Custom Package	685
141289073	LOP Asset# 141174535 LOP WO# R80-01K1.20-P-5006) -Lenel Software	264
141289074	LOP Asset# 141174532 LOP WO# R80-01K1.20-P-5006) -Lighthouse Software	1,905
141290408	LOP Asset# 140801328 LOP WO# R80-01K1.19-P-4002) -Alton Contact Center Improvements	669
141290409	LOP Asset# 140801333 LOP WO# R80-01K1.20-P-5002) -Arraya Sharepoint 2007 Migration	6
141290410	LOP Asset# 140940680 LOP WO# R80-01K1.20-P-5011) -Prognosis IR for TEAMS	231
141290411	LOP Asset# 140801369 LOP WO# R80-01K2.21-P-6010) -Cell Booster	32
141667901	LOP Asset# 141498544 LOP WO# R80-01N2.19-P-0005) -HVAC - Non Warranty Repairs	380
141667903	LOP Asset# 141498556 LOP WO# R80-01N2.20-P-0002) -Johnson Control - Non Warranty Repairs	161
141667904	LOP Asset# 141498539 LOP WO# R80-01N2.19-P-0002) -USB Battery Service and Repairs	77
141667906	LOP Asset# 141498572 LOP WO# R80-01N2.21-P-0004) -Headsets	195
141667907	LOP Asset# 141498567 LOP WO# R80-01N2.21-P-0001) -Johnson Controls - Non Warranty Repairs	58
141667908	LOP Asset# 141498549 LOP WO# R80-01N2.19-P-1017) -UPS Battery Service & Repairs	55
141667909	LOP Asset# 141498562 LOP WO# R80-01N2.20-P-0003) -UPS Batteries & Parts	254
142560600	LOP Asset# 140940745 LOP WO# R80-01K2.21-P-6001) -5520 -i7-32-512	(51)
142560601	LOP Asset# 140940648 LOP WO# R80-01K1.20-P-5005) -280G/A TEST SET	(2)
142560602	LOP Asset# 140940736 LOP WO# R80-01K2.21-P-6001) -7420 - i7- 32- 512	(61)
142560603	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	(67)
142560604	LOP Asset# 140940756 LOP WO# R80-01K2.21-P-6002) -5520 -i7-32-512	(13)
142560605	LOP Asset# 140940742 LOP WO# R80-01K2.21-P-6001) -7410 2 in i 17-16-256 w/pen	(4)
142560732	LOP Asset# 142225660 LOP WO# R80-01M1.21-P-6005) -Web Gateway	32
142560733	LOP Asset# 142225650 LOP WO# R80-01M1.21-P-6001) -Smart Lock System	92
142560734	LOP Asset# 142225638 LOP WO# R80-01K1.20-P-5004) -Misc. IOC Equipment	4
142560735	LOP Asset# 142225645 LOP WO# R80-01M1.21-P-6000) -Two badge Printers	10
142560736	LOP Asset# 142225665 LOP WO# R80-01M1.21-P-6005) -IBM QRADAR	207
142560737	LOP Asset# 142225655 LOP WO# R80-01M1.21-P-6003) -Physical Security Systems Enhancements	878
143219673	LOP Asset# 143166415 LOP WO# R80-01K1.21-P-6000) -HQO MPO Fiber & Cat 6A	20
143219674	LOP Asset# 143166374 LOP WO# R80-01K1.20-P-5013) -Synology NAS Server	20
143219675	LOP Asset# 143166394 LOP WO# R80-01K1.21-P-6000) -HQO Patch Cable Box Sale -Mat	2
143219676	LOP Asset# 143166454 LOP WO# R80-01K1.21-P-6000) -HQO MPO Fiber & Cat 6A	11
143219677	LOP Asset# 143166382 LOP WO# R80-01K1.21-P-6000) -Cisco Firepower 2130 ASA Appliance	73
143219678	LOP Asset# 143166442 LOP WO# R80-01K1.21-P-6000) -VMware vSphere Entle + V7 Lic	18
143219679	LOP Asset# 143166406 LOP WO# R80-01K1.21-P-6000) -THINKSYSTEM SR850 8280	244

Asset ID		Asset Description	2023 Depreciation Expense
143219680	LOP Asset#	143166418 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 24-Port	20
143219681	LOP Asset#	141174622 LOP WO# R80-01K2.21-P-6008)-Citrix VDI Terminals	(1)
143219682	LOP Asset#	128963780 LOP WO# R80-01K2.19-P-0003)-Dell 7490-i7/16/256	(3)
143219683	LOP Asset#	143166436 LOP WO# R80-01K1.21-P-6000)-Firepower 2000 Series 400W AC	6
143219684	LOP Asset#	143166427 LOP WO# R80-01K1.21-P-6000)-Lenovo ThinkSystem Mellano	3
143219685	LOP Asset#	143166412 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600	63
143219686	LOP Asset#	143166421 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 2000W	10
143219687	LOP Asset#	143166388 LOP WO# R80-01K1.21-P-6000)-C240-M5	22
143219688	LOP Asset#	134503923 LOP WO# R80-01K2.20-P-5000)-Q1 2020 PC Purchase	(1)
143219689	LOP Asset#	143166433 LOP WO# R80-01K1.21-P-6000)-10GBASE-SR SFP Module, Ent Class	9
143219690	LOP Asset#	143166430 LOP WO# R80-01K1.21-P-6000)-THINKSYSTEM SR650 6246X2 64	33
143219691	LOP Asset#	143166403 LOP WO# R80-01K1.21-P-6000)-30850_SOW_OPP005186_Data_Cente	25
143219692	LOP Asset#	143166397 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 DNA Advantage	34
143219695	LOP Asset#	143166379 LOP WO# R80-01K1.20-P-5013)-Software Lic. for Ent. SCADA	933
143219696	LOP Asset#	143166409 LOP WO# R80-01K1.21-P-6000)-Presidio - Quote 2001421053210-01ag	33
143219697	LOP Asset#	140940762 LOP WO# R80-01K2.21-P-6003)-5520 -i7-32-512	(2)
143219698	LOP Asset#	140063081 LOP WO# R80-01N1.21-P-0001)-HQO 5 South Modifications	(13)
143219699	LOP Asset#	143166451 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	18
143219702	LOP Asset#	143166400 LOP WO# R80-01K1.21-P-6000)-ATS_Group	25
143219703	LOP Asset#	143166391 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	18
143219704	LOP Asset#	143166445 LOP WO# R80-01K1.21-P-6000)-Vision Deck_Cisco Cat	10
143219705	LOP Asset#	137014463 LOP WO# R80-01M1.21-P-6002)-Physical Security Field Equipment	176
143219706	LOP Asset#	143166439 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	5
143219707	LOP Asset#	143166424 LOP WO# R80-01K1.21-P-6000)-Emulex LPe35002 32Gb 2-por	4
143219708	LOP Asset#	143166448 LOP WO# R80-01K1.21-P-6000)-Insight_-_SC_-_IBM_F64_Sw	49
143818081	LOP Asset#	143588694 LOP WO# R80-01N1.19-P-0004)-HQO Tool Cart for Facilities	25
143818082	LOP Asset#	143769787 LOP WO# R80-01N2.19-P-0003)-UPS Battery Service & Repairs	16
143818083	LOP Asset#	137182406 LOP WO# R80-01P2.20-P-0015)-Shimadzu LCMS	(53)
143818084	LOP Asset#	143769817 LOP WO# R80-01P2.20-P-0013)-APS 93E UPS	135
143818085	LOP Asset#	143769799 LOP WO# R80-01N3.18-P-0011)-UPS Battery Service and Replacement	157
143818086	LOP Asset#	143769811 LOP WO# R80-01P2.20-P-0012)-Ehret Tepid Safety Shower Project	63
143818087	LOP Asset#	143769806 LOP WO# R80-01P2.18-P-0010)-Facility Upgrades - Tank pad chain	4
143818088	LOP Asset#	143769794 LOP WO# R80-01N2.19-P-0007)-Foyer Intercom w Camera	20
143818089	LOP Asset#	143588699 LOP WO# R80-01N1.20-P-0002)-HQO Bellia Office Furniture 2N423	62
144283297	LOP Asset#	143903255 LOP WO# R80-01N2.18-P-0009)-UPS Battery Maintenance	60
144283298	LOP Asset#	143903262 LOP WO# R80-01P3.19-P-0002)-Equipment for WW Traning Center	36
144283299	LOP Asset#	144223530 LOP WO# R80-01N1.21-P-0003)-HQO Penthouse HVAC	367
144283300	LOP Asset#	141498572 LOP WO# R80-01N2.21-P-0004)-Headsets	6
144283301	LOP Asset#	144144647 LOP WO# R80-01M1.19-P-9002)-Security Cameras	178
144283302	LOP Asset#	144144659 LOP WO# R80-01M1.19-P-9002)-Wireless locks	38
144283303	LOP Asset#	141174630 LOP WO# R80-01K2.21-P-6008)-VMWare WS1 Intergration	(8)
144283304	LOP Asset#	144230469 LOP WO# R80-01N1.22-P-0003)-Lease Improvements	15
144283305	LOP Asset#	144230474 LOP WO# R80-01N1.22-P-0006)-Office Furniture & Equip	11
144283306	LOP Asset#	141498556 LOP WO# R80-01N2.20-P-0002)-Johnson Control - Non Warranty Repairs	0
144283307	LOP Asset#	144144670 LOP WO# R80-01P3.19-P-0003)-BLK3D Camera	30
144283308	LOP Asset#	144223535 LOP WO# R80-01N1.22-P-0001)-Liebert Network Switch	48
144283309	LOP Asset#	144223525 LOP WO# R80-01N1.21-P-0002)-HQO 2 and 3 South Modifications	372
144283310	LOP Asset#	141174550 LOP WO# R80-01K1.20-P-5007)-Nuance Software	275
144283311	LOP Asset#	144230479 LOP WO# R80-01P2.21-P-0004)-HLS V13 Upgrade	1,296
144283312	LOP Asset#	144230486 LOP WO# R80-01P2.21-P-0012)-Jarrell HVAC Units (3)	94
144283313	LOP Asset#	144144656 LOP WO# R80-01M1.19-P-9002)-Antenna & Cellular Communicator	134
144904538	LOP Asset#	141174558 LOP WO# R80-01K1.20-P-5009)-802.11ac W2 AP	48
144904539	LOP Asset#	144577926 LOP WO# R80-01P2.22-P-0001)-Agilent GCMS	575
144904540	LOP Asset#	144577942 LOP WO# R80-01P2.22-P-0004)-Agilent GC	312
144904541	LOP Asset#	137014463 LOP WO# R80-01M1.21-P-6002)-Physical Security Field Equipment	(13)
144904542	LOP Asset#	144577958 LOP WO# R80-01P2.22-P-0009)-Shimadzu TOC	212
144904543	LOP Asset#	144577937 LOP WO# R80-01P2.22-P-0003)-Thermo IC	390
144904544	LOP Asset#	144582315 LOP WO# R80-01K8.18-P-0004)-AM HQ IOC Equipment	(40)
144904545	LOP Asset#	144577947 LOP WO# R80-01P2.22-P-0005)-Thermo Chromeleon GC License	15
144904546	LOP Asset#	144582322 LOP WO# R80-01K8.18-P-0006)-AM HQ Formax Pressure Sealer	(91)
144904547	LOP Asset#	144577953 LOP WO# R80-01P2.22-P-0006)-Perkin Elmer ICP	709
144904548	LOP Asset#	144577931 LOP WO# R80-01P2.22-P-0002)-EST GCMS Autosampler	191
144904549	LOP Asset#	144577963 LOP WO# R80-01P2.22-P-0010)-Perkin Elmer Autosampler Cover	17
145558349	AW Asset#	119788795 WHITE DESK CHAIRS	229
145558350	AW Asset#	119788796 desks (avg cost of cubicles)	239
146696469	LOP Asset#	141174594 LOP WO# R80-01K1.21-P-6003)-DR Site Cloud Phase	683
146696478	LOP Asset#	140801333 LOP WO# R80-01K1.20-P-5002)-Arraya Sharepoint 2007 Migration	65
146696487	LOP Asset#	141174649 LOP WO# R80-01K2.21-P-6012)-HCL BigFix Starterkit Lifecycle	1,158
146696496	LOP Asset#	143166374 LOP WO# R80-01K1.20-P-5013)-Synology NAS Server	217
146696505	LOP Asset#	143166379 LOP WO# R80-01K1.20-P-5013)-Software Lic. for Ent. SCADA	10,275
146696514	LOP Asset#	142225665 LOP WO# R80-01M1.21-P-6005)-IBM GRADAR	2,275
146696523	LOP Asset#	142225660 LOP WO# R80-01M1.21-P-6005)-Web Gateway	356
146696532	LOP Asset#	140940680 LOP WO# R80-01K1.20-P-5011)-Prognosis IR for TEAMS	2,544
146696541	LOP Asset#	141174591 LOP WO# R80-01K1.21-P-6001)-THINKSYSTEM SR650 6246X2 64	1,036
146696550	LOP Asset#	141174580 LOP WO# R80-01K1.21-P-6001)-THINKAGILE VX 2U NODE	1,851
146696559	LOP Asset#	141174588 LOP WO# R80-01K1.21-P-6001)-NVIDIA QUADRO VDW5	1,276
146696568	LOP Asset#	141174585 LOP WO# R80-01K1.21-P-6001)-Intel XL710 - network adapt	23
146696577	LOP Asset#	141174630 LOP WO# R80-01K2.21-P-6008)-VMWare WS1 Intergration	2,416
146696586	LOP Asset#	141174627 LOP WO# R80-01K2.21-P-6008)-Arraya VDI	200
146696595	LOP Asset#	141174622 LOP WO# R80-01K2.21-P-6008)-Citrix VDI Terminals	36
146696604	LOP Asset#	141174622 LOP WO# R80-01K2.21-P-6008)-Citrix VDI Terminals	(16)
146696613	LOP Asset#	141174630 LOP WO# R80-01K2.21-P-6008)-VMWare WS1 Intergration	(87)
146696622	LOP Asset#	142225645 LOP WO# R80-01M1.21-P-6000)-Two badge Printers	111
146696631	LOP Asset#	143166415 LOP WO# R80-01K1.21-P-6000)-HQO MPO Fiber & Cat 6A	224
146696640	LOP Asset#	143166394 LOP WO# R80-01K1.21-P-6000)-HQO Patch Cable Box Sale -Mat	23
146696649	LOP Asset#	143166454 LOP WO# R80-01K1.21-P-6000)-HQO MPO Fiber & Cat 6A	120
146696658	LOP Asset#	143166382 LOP WO# R80-01K1.21-P-6000)-Cisco Firepower 2130 ASA Appliance	805
146696667	LOP Asset#	143166442 LOP WO# R80-01K1.21-P-6000)-VMware vSphere Ente + V7 Lic	201
146696676	LOP Asset#	143166406 LOP WO# R80-01K1.21-P-6000)-THINKSYSTEM SR850 8280	2,682
146696685	LOP Asset#	143166418 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 24-Port	224
146696694	LOP Asset#	143166436 LOP WO# R80-01K1.21-P-6000)-Firepower 2000 Series 400W AC	67
146696703	LOP Asset#	143166427 LOP WO# R80-01K1.21-P-6000)-Lenovo ThinkSystem Mellano	36
146696712	LOP Asset#	143166412 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600	698
146696721	LOP Asset#	143166421 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 2000W	107
146696730	LOP Asset#	143166388 LOP WO# R80-01K1.21-P-6000)-C240-M5	240
146696739	LOP Asset#	143166433 LOP WO# R80-01K1.21-P-6000)-10GBASE-SR SFP Module, Ent Class	98
146696748	LOP Asset#	143166430 LOP WO# R80-01K1.21-P-6000)-THINKSYSTEM SR650 6246X2 64	358
146696757	LOP Asset#	143166403 LOP WO# R80-01K1.21-P-6000)-30850_SOW_OPP005186_Data_Cente	271
146696766	LOP Asset#	143166397 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 DNA Advantage	371
146696775	LOP Asset#	143166409 LOP WO# R80-01K1.21-P-6000)-Presidio - Quote 2001421053210-01ag	362
146696784	LOP Asset#	143166451 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	197
146696793	LOP Asset#	143166400 LOP WO# R80-01K1.21-P-6000)-ATS_Group	279
146696802	LOP Asset#	143166391 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	197
146696811	LOP Asset#	143166445 LOP WO# R80-01K1.21-P-6000)-Vision Deck_Cisco Cat	107
146696820	LOP Asset#	143166439 LOP WO# R80-01K1.21-P-6000)-Cisco Catalyst 9600 Series 48-Port	54
146696829	LOP Asset#	143166424 LOP WO# R80-01K1.21-P-6000)-Emulex LPe35002 32Gb 2-por	47
146696838	LOP Asset#	143166448 LOP WO# R80-01K1.21-P-6000)-Insight_-_SC_-_IBM_F64_Sw	544
146696847	LOP Asset#	141174607 LOP WO# R80-01K2.21-P-6006)-Special RM - Materials	246
146696856	LOP Asset#	141174599 LOP WO# R80-01K2.21-P-6006)-Training room Materials	1,080

		2023
Asset ID	Asset Description	Depreciation Expense
146696865	LOP Asset# 140801355 LOP WO# R80-01K2.21-P-6005) -8 Port Networked Charging Station	19
146696874	LOP Asset# 140801360 LOP WO# R80-01K2.21-P-6005) -VUWall - Haddon materials	317
146696883	LOP Asset# 141174613 LOP WO# R80-01K2.21-P-6006) -Huddle - 32993 - Materials	2,220
146696892	LOP Asset# 140801363 LOP WO# R80-01K2.21-P-6005) -Salamander Credenza	128
146696901	LOP Asset# 141174604 LOP WO# R80-01K2.21-P-6006) -Belleville LAB -Mat	492
146696910	LOP Asset# 141174616 LOP WO# R80-01K2.21-P-6006) -Group - 32996 - Materials	998
146696919	LOP Asset# 141174619 LOP WO# R80-01K2.21-P-6006) -University - Coupa 31901	641
146696928	LOP Asset# 140801366 LOP WO# R80-01K2.21-P-6005) -Shure- 8 Channel Access Point	37
146696937	LOP Asset# 141174610 LOP WO# R80-01K2.21-P-6006) -C9300-24T-E	65
146696946	LOP Asset# 141174643 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4220 OFFICE USB	893
146696955	LOP Asset# 141174646 LOP WO# R80-01K2.21-P-6011) -VOYAGER 4210 OFFICE USB	311
146696964	LOP Asset# 141174638 LOP WO# R80-01K2.21-P-6011) -Logitech Webcam C930e - webcam	1,360
146696973	LOP Asset# 141174633 LOP WO# R80-01K2.21-P-6009) -Starlite Media Lab materials	811
146696982	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	427
146696991	LOP Asset# 140940788 LOP WO# R80-01K2.21-P-6003) -Prec 5560 i9-32GB-512	127
146697000	LOP Asset# 140940785 LOP WO# R80-01K2.21-P-6003) -WD19TBS	109
146697009	LOP Asset# 140940779 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	255
146697018	LOP Asset# 140940791 LOP WO# R80-01K2.21-P-6003) -WD19TBS	30
146697027	LOP Asset# 140940776 LOP WO# R80-01K2.21-P-6003) -Apple 12.9 -inch iPad	13
146697036	LOP Asset# 140940773 LOP WO# R80-01K2.21-P-6003) -Apple 10.2-inch iPad	21
146697045	LOP Asset# 140940768 LOP WO# R80-01K2.21-P-6003) -i7- 32- 512	546
146697054	LOP Asset# 140940782 LOP WO# R80-01K2.21-P-6003) -5520 -i7-32-512	(18)
146833986	LOP Asset# 146271307 LOP WO# R80-01P2.22-P-0011) -Tom Madden & Sons Building Upgrades 1	36
146833987	LOP Asset# 146831148 LOP WO# R80-01N1.22-P-0005) -IDF Room 1 South Chilled Water Coil	30
146833988	LOP Asset# 146831143 LOP WO# R80-01N1.22-P-0004) -Office Furniture & Equip	215
146833989	LOP Asset# 146831153 LOP WO# R80-01N1.22-P-0007) -Relief Valves - Penthouse	22
146833990	LOP Asset# 146271317 LOP WO# R80-01P2.22-P-0013) -Kodiak Equip Services Loading Dock	55
146833991	LOP Asset# 146271312 LOP WO# R80-01P2.22-P-0012) -Tom Madden & Sons Building Upgrades 2	116
147411807	LOP Asset# 147353807 LOP WO# R80-01N1.22-P-0002) -ToyotaLift Stacker and Racking	9
147411808	LOP Asset# 147353819 LOP WO# R80-01P2.19-P-0014) -Miele Dishwashers (2)	958
147411809	LOP Asset# 147353824 LOP WO# R80-01P2.20-P-0016) -Environmental Works Fume Hood Removal	180
147411810	LOP Asset# 147014102 LOP WO# R80-01P3.19-P-0004) -InVizion Enhancements 5YP	843
147411811	LOP Asset# 147014088 LOP WO# R80-01N1.20-P-0007) -Postage Machine for Haddon Heights	146
147411812	LOP Asset# 147353800 LOP WO# R80-01L1.20-P-0002) -Pathloss Software	27
147987170	LOP Asset# 147353836 LOP WO# R80-01P2.22-P-0016) -Applied Power Systems UPS Batteries	154
147987171	LOP Asset# 147353831 LOP WO# R80-01P2.22-P-0015) -Shimadzu HPLC	419
147987172	LOP Asset# 147353841 LOP WO# R80-01P3.22-P-0002) -InVizion Enhancements 2022	226
147987173	LOP Asset# 147353814 LOP WO# R80-01P1.22-P-0002) -Laboratory Equipment	1,626
149392954	LOP Asset# 148688641 LOP WO# R80-01N1.23-P-0004) -Manual Vent Valves-Northeast	43
151983942	LOP Asset# 149488608 LOP WO# R80-01N1.22-P-0010) -Exterior Door Glass and Gear Replacement	37
151983943	LOP Asset# 149488615 LOP WO# R80-01N1.23-P-0005) -Aerco Fuel Valve/Motor	27
151983944	LOP Asset# 149488620 LOP WO# R80-01N1.23-P-0006) -Wide Format Laminator	12
151983945	LOP Asset# 149488625 LOP WO# R80-01P1.22-P-0003) -Thomas Scientific Biosafety Cabinet	68
151983946	LOP Asset# 149488603 LOP WO# R80-01N1.22-P-0009) -Furniture for 5th floor South	18
151983947	LOP Asset# 149423981 LOP WO# R80-01N1.22-P-0008) -Trench Drain Installation	24
151983948	LOP Asset# 149488630 LOP WO# R80-01P1.22-P-0004) -Microscope Filter - Zia	28
152466029	LOP Asset# 152455387 LOP WO# R80-01P2.21-P-0011) -Glaenzer LED Light Fixtures	66
152466030	LOP Asset# 152455397 LOP WO# R80-01P2.22-P-0017) -Glaenzer LED Light Fixtures	18
152466031	LOP Asset# 152455392 LOP WO# R80-01P2.22-P-0007) -St Louis Furniture Installation AltonCSC	41
153158283	LOP Asset# 153146117 LOP WO# R80-01N1.23-P-0001) -Parking Garage EV Chargers	322
153794575	LOP Asset# 153556022 LOP WO# R80-01N1.22-P-0011) -ToyotaLift Stacker Machine	28
153794576	LOP Asset# 153235014 LOP WO# R80-01K2.21-P-6004) -PC Purchases	3,032
153794577	LOP Asset# 153235024 LOP WO# R80-01K2.22-P-7005) -Endpoint Emerging Tech	1,006
153794578	LOP Asset# 153556034 LOP WO# R80-01P1.23-P-0002) -Autosampler - Aqualog - Lauren	74
153794579	LOP Asset# 153235029 LOP WO# R80-01M1.22-P-7001) -Stealthwatch Replacement	8,819
153794580	LOP Asset# 153234989 LOP WO# 180-010079-01) -AuditBoard	1,809
153794581	LOP Asset# 153234999 LOP WO# R80-01K1.22-P-7004) -Citrix VDI & ADM	45
153794582	LOP Asset# 153556027 LOP WO# R80-01N1.23-P-0007) -Kitchen and Dining Room Floor	189
153794583	LOP Asset# 153765803 LOP WO# R80-01N1.23-P-0008) -Penthouse Boiler	35
153794584	LOP Asset# 153235004 LOP WO# R80-01K1.22-P-7005) -Ignition Enhancements	10,352
153794585	LOP Asset# 153765798 LOP WO# R80-01N1.23-P-0002) -3 South Shade Replacements	6
153794586	LOP Asset# 153235009 LOP WO# R80-01K1.22-P-7006) -Site B - DR SWL	265
153794587	LOP Asset# 153234994 LOP WO# R80-01K1.22-P-7003) -Microsoft SWL	1,595
153794588	LOP Asset# 153235019 LOP WO# R80-01K2.22-P-7002) -Workspace 1 Enhancements	998
153794589	LOP Asset# 153235034 LOP WO# R80-01M1.22-P-7002) -Physical Security Field Equipment	2,078
153795044	LOP Asset# 153556039 LOP WO# R80-01P3.23-P-0001) -Matterport Pro3 Scanner	47
154526409	Call Recording Solution (NICE) AS	67
155030618	LOP Asset# 154526449 LOP WO# R80-01P2.23-P-0007) -Hydrogen Generator	36
155030619	LOP Asset# 154526441 LOP WO# R80-01P2.23-P-0004) -Agilent VOC GCMS	148
155030620	LOP Asset# 154526417 LOP WO# R80-01N1.23-P-0009) -Dyna-Cut rotary die cutter	99
155030621	LOP Asset# 154526429 LOP WO# R80-01P2.23-P-0001) -Agilent GC	115
155030622	LOP Asset# 154768310 LOP WO# R80-01K1.22-P-7002) -Camden-Data Center Lifecycle Rep	78
155030623	LOP Asset# 154605738 LOP WO# R80-01P2.23-P-0006) -Shimadzu LCMS	513
155030624	LOP Asset# 154605733 LOP WO# R80-01P2.23-P-0005) -Shimadzu GCMS	156
155030625	LOP Asset# 154768319 LOP WO# R80-01K2.23-P-8006) -Active Directory Backup	376
155030626	LOP Asset# 154768316 LOP WO# R80-01K2.22-P-7001) -2022 PC Purchases - Phase 2	340
155030627	LOP Asset# 154526436 LOP WO# R80-01P2.23-P-0003) -Agilent PCB GC	114
Total - Depreciation Expense by Asset		\$362,262
Miscellaneous Journal Entries		18,271
Total - Depreciation Exp - Non-Utility Property		\$380,533

Tennessee American Water Company
Docket No. 24-00032
CAD 02-061 - part b
Software Licenses

TAW_R_CADDR2_061_073024_Attachment 2

Vendor	AWWSC Amount	AWWSC Amount Allocated to TAWC
Aggregate Singularity Inc	\$85,050	\$2,245
Alteryx Inc	43,638	1,087
Amazon Web Services Inc	1,127,454	20,701
Arraya Solutions Inc	83,615	1,457
Articulate Global LLC	1,553	41
Audimation Services Inc	15,634	413
AuditBoard Inc	170,600	4,248
Basis Technologies Inc	24,289	641
Benevity Inc	27,083	650
Bloomberg Industry Group Inc	18,302	443
Business Software Inc	13,155	347
Canon	1,396	19
Clinisys Inc	(8,977)	(237)
Cloudera Inc	311,300	4,549
CoreLogic Spatial Solutions	81,558	1,541
Coupa Software INC	642,573	12,574
Crownpeak Technology Inc	18,700	327
Denodo	187,825	3,550
Digicert INC	15,899	420
DNH*GoDaddy	348	8
Docker	840	22
DocuSign Inc	6,600	174
Dun & Bradstreet Inc	79,937	2,110
EnerKnol Inc	31,348	828
Ernst and Young	46,500	879
Everbridge Inc	100,368	2,650
ExecOnline Inc	29,000	696
Figma	1,080	29
Future Technologies Venture LLC	8,744	231
Get Synapse Inc	13,491	324
GitHub Inc	88,030	1,323
GoAnimate Inc DBA VYOND	9,990	254
Grant Thornton LLP	92,996	2,316
Hexagon Geospatial	4,136	109
HiredScore LLC	46,773	1,123
Icertis Inc	588,812	14,661
Insight	1,022,949	19,932
Intrado	(3,988)	(75)
ISS Corp	17,500	462
Knowledge Training	(90,000)	(1,221)
Kore AI Inc	87,624	2,313
KorTerra Inc	12,833	339
Kyndryl	640	17
Microsoft Corp	2,288,749	43,257
Molecular Devices LLC	5,479	145
MRI OnLocation	562	15
Navex Global Inc	54,948	1,368
NINJIO	59,152	1,035
OnePlan Solutoins	64,569	915
Onsolve LLC	235,139	4,444
Open Text Inc	13,448	355
Oracle America Inc	40,388	1,006
Powerplan Consultants Inc	123,079	1,850
Precisely Software Incorporated	2,625	69
Presidio Networked Solutions L	1,078,515	21,508

Tennessee American Water Company
Docket No. 24-00032
CAD 02-061 - part b
Software Licenses

TAW_R_CADDR2_061_073024_Attachment 2

Vendor	AWWSC Amount	AWWSC Amount Allocated to TAWC
Qualtrics	752,169	19,857
Resolver Inc	61,000	1,610
Ryan LLC	30,975	818
S&P Global Market Intelligence Inc	107,618	2,680
SALESFORCE.COM	154,387	4,076
SAP AMERICA INC	1,529,721	38,457
SilverSky Inc	11,285	298
Skopenow Inc	15,000	396
Smart Energy Water	62,146	1,641
SmartyStreets LLC	2,988	45
Strategic Systems & Technology	11,854	224
Taulia Inc	287,588	5,435
Thomson Reuters	63,706	1,682
Trello Inc	8,509	221
UiPath	58,750	1,551
UWUA	(25,246)	(606)
Verigility Management & Technology	27,335	722
Vertex Inc	45,038	1,189
Vimeo	56,175	1,483
Waterly	182,862	4,528
WellSaid Labs Inc	10,098	242
Wiz	91,146	1,236
Workiva INC	102,786	2,559
Miscellaneous Journal Entries	47,477	536
Total	\$12,719,220	\$271,365

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

Responsible Witness: Grady Stout

Question:

2-62. Identify all requests for approval to acquire water or wastewater systems before state regulatory agencies as of December 31, 2023. For each pending acquisition, identify the jurisdiction, the number of customers associated with each acquisition, and the current status of the case as of June 30, 2024.

Response:

To the extent this request seeks “all” such information, the Company objects to this request on the grounds that it is overly broad and unduly burdensome. Further, to the extent that this Data Request seeks information related to any of the Company’s regulated affiliates operating under a jurisdiction other than the Tennessee Public Utility Commission, the Company objects as the information requested is not under TAWC’s custody and control. Subject to and without waiving this objection, the Company responds as follows

TAWC has no current requests for approval to acquire water or wastewater systems before TPUC.

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

Responsible Witness: Grady Stout

Question:

2-63. Refer to the response to Q016 of the Minimum Filing Guidelines and specifically to the Monthly Number of Service Orders Worked. Confirm that the Company tracks service orders into further sub-categories. If this is confirmed, provide the definition of each of these sub-categories of work orders and the number of such work orders from January 2021 – December 2023.

Response:

The numbers of service orders may vary because there are many multiple factors to gathering the information and pulling the report with the sub-categories of order type, such as multiple ways and systems to pull the service orders information, each order type has different expiration dates, some orders have been cancelled, etc.

Please see attachment TAW_R_CADDR63_073024_Attachment.

Below please find the definitions for each of the sub-categories of work orders:

Sub-categories Work Orders	Definition
Acct_Activation/Deactivation	Activation / Deactivation of customer account
Back Off. Review Investigation	review and investigate for meter verification
Blanket: HydrValvManholeRepl	Hydrant, valve, Manhole replace
Blanket: Mains - Unsch/Replace	Main unscheduled/replacement
Blanket: New Hyd, Valve, MnHol	New Hydrant, Valve, Manhole
Blanket: Services&LateralsNew	New Service lines Installation
Blanket: Services&LateralsRepl	Replace Service lines
Change Meter	Meter needs changed
Change MeterPeriodicOutsideSet	Change meter - outside set – LOS meter change order
Check MeterVerif Serial #&Read	Meter verification for serial number and read meter
Child WO to PS Project	

Customer Emergency	Customer Emergency
Demo-Disconnect Remove Meter	Disconnect service / remove meter
Inspect for Leak, Hi/Lo Usage	Inspection for possible leak due to hi/lo usage
Investigate Hi/Low Pressure	Investigation due to pressure issue
Investigate PremiseStatusAddr	Investigation for status
Locate Curb Box	Locate Curb Box
Maintenance Hydrant Leak	Repairs to an alleged hydrant leak
Maintenance Service Lateral	Repairs to lateral line
Maintenance Street Leak	Repairs to an alleged leak under street
Meter Test Large Meter	test meter
Move Out, Leave On, Final Read	customer move out - final read and leave on
Move Out,Turn Off	customer move out - turn off
Move Out,Turn Off, Seasonal	customer move out - turn off - seasonal
Move-Out,Turn Off,Remove Meter	customer move out - turn off - remove meter
Must Read MetersBillingUseOnly	Read Meter
New Cust, Read, Leave On	New customer - read meter
New Cust, Set Meter, Turn On	New customer - set meter and turn on meter
Possible Billable Claim	Read Meter
Priority Read for Billing	Read for billing
Reactive Corrective	Corrective maintenance
Read	Read Meter
Remove Meter	Remove meter
Repair/Install Reading Device	repair or install meter read device
Seasonal, Read, Turn On	seasonal meter read - turn on
Set Meter Leave Off	set meter - leave off
Stop Consec Est - Inside	Read meter - consecutive estimated reads - inside meter
Stop Consec Est - Outside	Read meter - consecutive estimated reads - outside meter
Turn ON Repairs Completed	Turn on meter - repairs complete
Turn ON_Read to start Billing	Turn on meter and read to start billing
Turn Off NP	Turn off for non pay
Turn Off Repairs	Turn off for repairs
Turn Off Water NP Muni Sewer	Turn off meter for non pay - municipal sewer
Turn Off-Inactive w/Consumpt	Turn off meter - inactive with consumption
Turn On NP	turn on after customer paid bill - turn back on after non pay
Turn On Water NP Muni Sewer	Turn on after payment from customer - turn back on after non pay municipal sewer
WQ Investigative Sample	Water Quality - Investigative Sample
Zero Usage - See if Mtr Stuck	No usage - check to see if meter is stuck or damaged

Jan-22			Feb-22			Mar-22			Apr-22			May-22		
Acct Activation/Deactivation	493		Acct Activation/Deactivation	572		Acct Activation/Deactivation	613		Acct Activation/Deactivation	662		Acct Activation/Deactivation	707	
Back Off. Review Investigation	9		Back Off. Review Investigation	15		Back Off. Review Investigation	36		Back Off. Review Investigation	18		Back Off. Review Investigation	7	
Blanket: HydrValvManholeRepl	7		Blanket: HydrValvManholeRepl	8		Blanket: HydrValvManholeRepl	5		Blanket: HydrValvManholeRepl	4		Blanket: HydrValvManholeRepl	3	
Blanket: Mains - Unsch/Replace	28		Blanket: Mains - Unsch/Replace	16		Blanket: Mains - Unsch/Replace	17		Blanket: Mains - Unsch/Replace	5		Blanket: Mains - Unsch/Replace	15	
Blanket: New Hyd, Valve, MnHol	1		Blanket: New Hyd, Valve, MnHol	3		Blanket: New Hyd, Valve, MnHol	5		Blanket: New Hyd, Valve, MnHol	2		Blanket: New Hyd, Valve, MnHol	2	
Blanket: Services&LateralsNew	30		Blanket: Services&LateralsNew	76		Blanket: Services&LateralsNew	65		Blanket: Services&LateralsNew	85		Blanket: Services&LateralsNew	62	
Blanket: Services&LateralsRepl	23		Blanket: Services&LateralsRepl	38		Blanket: Services&LateralsRepl	36		Blanket: Services&LateralsRepl	26		Blanket: Services&LateralsRepl	25	
Change Meter	118		Change Meter	239		Change Meter	398		Change Meter	314		Change Meter	295	
Change MeterPeriodicOutsideSet	1128		Check MeterVerif Serial #&Read	293		Change MeterPeriodicOutsideSet	755		Check MeterVerif Serial #&Read	216		Check MeterVerif Serial #&Read	214	
Check MeterVerif Serial #&Read	226		Child WO to PS Project	9		Check MeterVerif Serial #&Read	376		Child WO to PS Project	7		Child WO to PS Project	8	
Child WO to PS Project	10		Customer Emergency	141		Child WO to PS Project	11		Customer Emergency	135		Customer Emergency	147	
Customer Emergency	179		Inspect for Leak, Hi/Lo Usage	203		Customer Emergency	150		Demo-Disconnect Remove Meter	1		Inspect for Leak, Hi/Lo Usage	148	
Demo-Disconnect Remove Meter	1		Investigate Hi/Low Pressure	25		Demo-Disconnect Remove Meter	0		Inspect for Leak, Hi/Lo Usage	165		Investigate Hi/Low Pressure	18	
Inspect for Leak, Hi/Lo Usage	199		Line Protection Inspection	1		Inspect for Leak, Hi/Lo Usage	170		Investigate Hi/Low Pressure	13		Investigate PremiseStatusAddr	1	
Investigate Hi/Low Pressure	20		Locate Curb Box	12		Investigate Hi/Low Pressure	23		Investigate PremiseStatusAddr	2		Locate Curb Box	8	
Locate Curb Box	20		Maintenance Hydrant Leak	47		Investigate PremiseStatusAddr	1		Line Protection Inspection	3		Maintenance Hydrant Leak	14	
Maintenance Hydrant Leak	22		Maintenance Service Lateral	50		Locate Curb Box	12		Locate Curb Box	14		Maintenance Service Lateral	32	
Maintenance Service Lateral	46		Maintenance Street Leak	32		Maintenance Hydrant Leak	9		Maintenance Hydrant Leak	17		Maintenance Street Leak	8	
Maintenance Street Leak	26		Meter Test Large Meter	12		Maintenance Service Lateral	41		Maintenance Service Lateral	38		Meter Test Large Meter	5	
Move In,Turn On,No Meter	0		Move Out, Leave On, Final Read	41		Maintenance Street Leak	28		Maintenance Street Leak	16		Move Out, Leave On, Final Read	68	
Move Out, Leave On, Final Read	46		Move Out, Remove Meter, Demo	1		Meter Test Large Meter	26		Meter Test Large Meter	12		Move Out,Turn Off	335	
Move Out, Remove Meter, Demo	2		Move Out,Turn Off	199		Move Out, Leave On, Final Read	54		Move Out, Leave On, Final Read	42		Move Out,Turn Off, Seasonal	5	
Move Out,Turn Off	259		Move Out,Turn Off, Seasonal	6		Move Out,Turn Off	259		Move Out,Turn Off	289		New Cust, Read, Leave On	801	
Move Out,Turn Off, Seasonal	17		New Cust, Read, Leave On	665		Move Out,Turn Off, Seasonal	8		Move Out,Turn Off, Seasonal	6		New Cust, Set Meter, Turn On	79	
Move-In/Move-Out After Hours	0		New Cust, Set Meter, Turn On	106		Move-Out,Turn Off,Remove Meter	2		New Cust, Read, Leave On	707		Possible Billable Claim	5	
New Cust, Read, Leave On	601		Possible Billable Claim	3		Must Read MetersBillingUseOnly	0		New Cust, Set Meter, Turn On	135		Priority Read for Billing	276	
New Cust, Set Meter, Turn On	64		Priority Read for Billing	301		New Cust, Read, Leave On	661		Possible Billable Claim	2		Reactive Corrective	0	
Possible Billable Claim	2		Reactive Corrective	0		New Cust, Set Meter, Turn On	105		Priority Read for Billing	217		Read	13	
Priority Read for Billing	310		Read	6		Possible Billable Claim	3		Radio Frequency Installation	0		Remove Meter	2	
Reactive Corrective	0		Remove Meter	3		Priority Read for Billing	291		Reactive Corrective	0		Repair/Install Reading Device	57	
Read	8		Repair/Install Reading Device	38		Reactive Corrective	2		Read	7		Seasonal, Read, Turn On	99	
Remove Meter	4		Seasonal, Read, Turn On	11		Read	7		Remove Meter	6		Set Meter Leave Off	1	
Repair/Install Reading Device	39		Stop Consec Est - Outside	67		Remove Meter	8		Repair/Install Reading Device	59		Stop Consec Est - Inside	1	
Seasonal, Read, Turn On	18		Turn ON Repairs Completed	93		Repair/Install Reading Device	43		Seasonal, Read, Turn On	100		Turn ON Repairs Completed	148	
Stop Consec Est - Outside	64		Turn ON Read to start Billing	335		Seasonal, Read, Turn On	55		Stop Consec Est - Outside	174		Turn ON Read to start Billing	530	
Turn ON Repairs Completed	91		Turn Off Repairs	17		Set Meter Leave Off	4		Turn ON Repairs Completed	165		Turn Off NP	681	
Turn ON Read to start Billing	333		Turn Off Water NP Muni Sewer	1086		Stop Consec Est - Inside	1		Turn ON Read to start Billing	524		Turn Off Repairs	16	
Turn Off NP	536		Turn Off-Inactive w/Consumpt	248		Stop Consec Est - Outside	89		Turn Off NP	705		Turn Off Water NP Muni Sewer	605	
Turn Off Repairs	11		Turn On NP	432		Turn ON Repairs Completed	165		Turn Off Repairs	14		Turn Off-Inactive w/Consumpt	545	
Turn Off Water NP Muni Sewer	999		Turn On Water NP Muni Sewer	858		Turn ON Read to start Billing	455		Turn Off Water NP Muni Sewer	896		Turn On Cross ConnectNonComply	1	
Turn Off-Inactive w/Consumpt	206		WQ Investigative Sample	5		Turn Off NP	697		Turn Off-Inactive w/Consumpt	680		Turn On NP	571	
Turn On NP	370					Turn Off Repairs	9		Turn On NP	501		Turn On Water NP Muni Sewer	639	
Turn On Water NP Muni Sewer	506					Turn Off Water NP Muni Sewer	827		Turn On NP After Hours	0		WQ Investigative Sample	2	
WQ Investigative Sample	2					Turn Off-Inactive w/Consumpt	387		Turn On Water NP Muni Sewer	830				
Zero Usage - See if Mtr Stuck	138					Turn On NP	612		Zero Usage - See if Mtr Stuck	464				
						Turn On Water NP Muni Sewer	1082							
						WQ Investigative Sample	2							
						Zero Usage - See if Mtr Stuck	162							

Jun-22		Jul-22		Aug-22		Sep-22		Oct-22	
Acct Activation/Deactivation	661	Acct Activation/Deactivation	564	Acct Activation/Deactivation	585	Acct Activation/Deactivation	617	Acct Activation/Deactivation	608
Back Off. Review Investigation	5	Back Off. Review Investigation	17	Back Off. Review Investigation	14	Back Off. Review Investigation	22	Back Off. Review Investigation	34
Blanket: HydrValvManholeRepl	8	Blanket: HydrValvManholeRepl	4	Blanket: HydrValvManholeRepl	9	Blanket: HydrValvManholeRepl	6	Blanket: HydrValvManholeRepl	5
Blanket: Mains - Unsch/Replace	18	Blanket: Mains - Replace	1	Blanket: Mains - Unsch/Replace	12	Blanket: Mains - Unsch/Replace	15	Blanket: Mains - Unsch/Replace	19
Blanket: New Hyd, Valve, MnHol	0	Blanket: Mains - Unsch/Replace	15	Blanket: New Hyd, Valve, MnHol	5	Blanket: New Hyd, Valve, MnHol	5	Blanket: Services&LateralsNew	113
Blanket: Services&LateralsNew	103	Blanket: New Hyd, Valve, MnHol	3	Blanket: Services&LateralsNew	48	Blanket: Services&LateralsNew	59	Blanket: Services&LateralsRepl	33
Blanket: Services&LateralsRepl	27	Blanket: Services&LateralsNew	102	Blanket: Services&LateralsRepl	34	Blanket: Services&LateralsRepl	33	Capital RP Training	1
Change Meter	457	Blanket: Services&LateralsRepl	25	Change Meter	389	Change Meter	342	Change Meter	405
Check MeterVerif Serial #&Read	349	Change Meter	320	Check MeterVerif Serial #&Read	212	Child WO to PS Project	5	Change Meter Bad Dial	1
Child WO to PS Project	10	Check MeterVerif Serial #&Read	265	Child WO to PS Project	22	Customer Emergency	174	Check MeterVerif Serial #&Read	263
Customer Emergency	148	Child WO to PS Project	3	Customer Emergency	199	Inspect for Leak, Hi/Lo Usage	196	Child WO to PS Project	6
Inspect Cross Connection	0	Customer Emergency	142	Demo-Disconnect Remove Meter	3	Investigate Hi/Low Pressure	28	Customer Emergency	158
Inspect for Leak, Hi/Lo Usage	149	Inspect for Leak, Hi/Lo Usage	252	Developer Services	1	Investigate PremiseStatusAddr	5	Demo-Disconnect Remove Meter	1
Investigate Hi/Low Pressure	18	Investigate Hi/Low Pressure	22	Inspect for Leak, Hi/Lo Usage	213	Line Protection Inspection	3	Inspect for Leak, Hi/Lo Usage	241
Investigate PremiseStatusAddr	4	Investigate PremiseStatusAddr	1	Investigate Hi/Low Pressure	26	Locate Curb Box	7	Investigate Hi/Low Pressure	10
Line Protection Inspection	2	Locate Curb Box	13	Line Protection Inspection	1	Maintenance Hydrant Leak	21	Investigate PremiseStatusAddr	7
Locate Curb Box	8	Maintenance Hydrant Leak	11	Locate Curb Box	14	Maintenance Service Lateral	49	Line Protection Inspection	3
Maintenance Hydrant Leak	10	Maintenance Service Lateral	34	Maintenance Hydrant Leak	17	Maintenance Street Leak	17	Locate Curb Box	2
Maintenance Service Lateral	41	Maintenance Street Leak	26	Maintenance Service Lateral	44	Meter Test Customer Request	3	Maintenance Hydrant Leak	13
Maintenance Street Leak	30	Meter Test Customer Request	1	Maintenance Street Leak	14	Meter Test Large Meter	3	Maintenance Service Lateral	36
Move Out, Leave On, Final Read	97	Move Out, Leave On, Final Read	86	Meter Test Customer Request	1	Move Out, Leave On, Final Read	52	Maintenance Street Leak	23
Move Out,Turn Off	299	Move Out,Turn Off	326	Meter Test Large Meter	8	Move Out,Turn Off	286	Meter Test Customer Request	1
Move Out,Turn Off, Seasonal	12	Move Out,Turn Off, Seasonal	4	Move Out, Leave On, Final Read	99	Move Out,Turn Off, Seasonal	25	Meter Test Large Meter	22
New Cust, Read, Leave On	773	New Cust, Read, Leave On	767	Move Out,Turn Off	321	Move-Out,Turn Off,Remove Meter	2	Move Out, Leave On, Final Read	77
New Cust, Set Meter, Turn On	116	New Cust, Set Meter, Turn On	120	Move Out,Turn Off, Seasonal	15	New Cust, Read, Leave On	718	Move Out,Turn Off	334
Possible Billable Claim	5	Possible Billable Claim	2	New Cust, Read, Leave On	853	New Cust, Set Meter, Turn On	101	Move Out,Turn Off, Seasonal	73
Priority Read for Billing	160	Priority Read for Billing	359	Possible Billable Claim	2	Possible Billable Claim	2	New Cust, Read, Leave On	734
Radio Frequency Installation	1	Radio Frequency Installation	1	Priority Read for Billing	231	Priority Read for Billing	372	New Cust, Set Meter, Turn On	161
Reactive Corrective	0	Reactive Corrective	0	Reactive Corrective	0	Radio Frequency Installation	2	Possible Billable Claim	3
Read	2	Read	5	Read	11	Reactive Corrective	1	Priority Read for Billing	482
Remove Meter	2	Repair/Install Reading Device	43	Repair/Install Reading Device	16	Read	7	Reactive Corrective	1
Repair/Install Reading Device	32	Seasonal, Read, Turn On	27	Seasonal, Read, Turn On	26	Repair/Install Reading Device	37	Read	13
Seasonal, Read, Turn On	52	Stop Consec Est - Outside	157	Stop Consec Est - Outside	500	Seasonal, Read, Turn On	25	Reconnect NP Regul Sewer Only	1
Set Meter Leave Off	1	Turn ON Repairs Completed	146	Turn ON Repairs Completed	157	Stop Consec Est - Inside	2	Remove Meter	8
Stop Consec Est - Inside	1	Turn ON Read to start Billing	422	Turn ON Read to start Billing	494	Stop Consec Est - Outside	253	Repair/Install Reading Device	69
Stop Consec Est - Outside	69	Turn Off NP	806	Turn Off NP	706	Turn ON Repairs Completed	155	Seasonal, Read, Turn On	16
Turn ON Repairs Completed	172	Turn Off Repairs	9	Turn Off Repairs	7	Turn ON Read to start Billing	426	Stop Consec Est - Outside	202
Turn ON Read to start Billing	480	Turn Off Water NP Muni Sewer	804	Turn Off Water NP Muni Sewer	1138	Turn Off NP	743	Turn ON Repairs Completed	157
Turn Off NP	554	Turn Off-Inactive w/Consumpt	250	Turn Off-Inactive w/Consumpt	587	Turn Off Repairs	12	Turn ON Read to start Billing	426
Turn Off Repairs	11	Turn On NP	473	Turn On NP	555	Turn Off Water NP Muni Sewer	774	Turn Off NP	532
Turn Off-Inactive w/Consumpt	478	Turn On Water NP Muni Sewer	707	Turn On Water NP Muni Sewer	1006	Turn Off-Inactive w/Consumpt	489	Turn Off Repairs	14
Turn On NP	508	WQ Investigative Sample	1	WQ Investigative Sample	5	Turn On NP	524	Turn Off Water NP Muni Sewer	1115
Turn On Water NP Muni Sewer	725	Zero Usage - See if Mtr Stuck	492	Zero Usage - See if Mtr Stuck	521	Turn On Water NP Muni Sewer	835	Turn Off-Inactive w/Consumpt	318
Turn On-Term by AW After Hrs	0					Turn On- Term by AW Violation	1	Turn On NP	542
WQ Investigative Sample	1					WQ Investigative Sample	0	Turn On Water NP Muni Sewer	859
Zero Usage - See if Mtr Stuck	427					Zero Usage - See if Mtr Stuck	660	WQ Investigative Sample	2
								Zero Usage - See if Mtr Stuck	289

Nov-22			Dec-22	
Acct Activation/Deactivation	513		Acct Activation/Deactivation	432
Back Off. Review Investigation	10		Back Off. Review Investigation	3
Blanket: HydrValvManholeRepl	11		Blanket: HydrValvManholeRepl	3
Blanket: Mains - Unsch/Replace	20		Blanket: Mains - Unsch/Replace	24
Blanket: New Hyd, Valve, MnHol	1		Blanket: New Hyd, Valve, MnHol	3
Blanket: Services&LateralsNew	68		Blanket: Services&LateralsNew	53
Blanket: Services&LateralsRepl	25		Blanket: Services&LateralsRepl	40
Change Meter	327		Change Meter	251
Check MeterVerif Serial #&Read	174		Check MeterVerif Serial #&Read	239
Child WO to PS Project	9		Child WO to PS Project	7
Customer Emergency	175		Customer Emergency	610
Inspect for Leak, Hi/Lo Usage	203		Inspect Cross Connection	1
Investigate Hi/Low Pressure	25		Inspect for Leak, Hi/Lo Usage	173
Investigate PremiseStatusAddr	8		Investigate Hi/Low Pressure	16
Line Protection Inspection	2		Investigate PremiseStatusAddr	5
Locate Curb Box	5		Line Protection Inspection	1
Maintenance Hydrant Leak	58		Locate Curb Box	6
Maintenance Service Lateral	38		Maintenance Hydrant Leak	13
Maintenance Street Leak	25		Maintenance Service Lateral	33
Meter Test Customer Request	1		Maintenance Street Leak	43
Meter Test Large Meter	2		Meter Test Customer Request	1
Move In,Turn On,No Meter	1		Meter Test Large Meter	4
Move Out, Leave On, Final Read	62		Move Out, Leave On, Final Read	67
Move Out,Turn Off	306		Move Out,Turn Off	254
Move Out,Turn Off, Seasonal	142		Move Out,Turn Off, Seasonal	45
New Cust, Read, Leave On	651		Move-Out,Turn Off,Remove Meter	1
New Cust, Set Meter, Turn On	95		Must Read MetersBillingUseOnly	1
Priority Read for Billing	321		New Cust, Read, Leave On	682
Radio Frequency Installation	1		New Cust, Set Meter, Turn On	62
Reactive Corrective	1		Priority Read for Billing	415
Read	10		Radio Frequency Installation	1
Remove Meter	4		Read	9
Repair/Install Reading Device	100		Remove Meter	4
Seasonal, Read, Turn On	17		Repair/Install Reading Device	94
Stop Consec Est - Outside	122		Seasonal, Read, Turn On	8
Turn ON Repairs Completed	97		Stop Consec Est - Inside	1
Turn ON_Read to start Billing	362		Stop Consec Est - Outside	113
Turn Off NP	496		Turn ON Repairs Completed	126
Turn Off Repairs	17		Turn ON_Read to start Billing	337
Turn Off Water NP Muni Sewer	525		Turn Off NP	541
Turn Off-Inactive w/Consumpt	364		Turn Off Repairs	37
Turn On NP	457		Turn Off Water NP Muni Sewer	335
Turn On Water NP Muni Sewer	690		Turn Off-Inactive w/Consumpt	335
WQ Investigative Sample	4		Turn On NP	239
Zero Usage - See if Mtr Stuck	262		Turn On NP After Hours	3
			Turn On Water NP Muni Sewer	438
			WQ Investigative Sample	1
			Zero Usage - See if Mtr Stuck	209

Jan-23		Feb-23		Mar-23		Apr-23		May-23		Jun-23	
Acct_Activation/Deactivation	514	Acct_Activation/Deactivation	448	Acct_Activation/Deactivation	526	Acct_Activation/Deactivation	364	Acct_Activation/Deactivation	553	Acct_Activation/Deactivation	559
Back Off_Review Investigation	5	Back Off_Review Investigation	1	Back Off_Review Investigation	8	Back Off_Review Investigation	7	Back Off_Review Investigation	13	Back Off_Review Investigation	7
Blanket: HydrValvManholeRepl	7	Blanket: HydrValvManholeRepl	4	Blanket: HydrValvManholeRepl	5	Blanket: HydrValvManholeRepl	4	Blanket: HydrValvManholeRepl	4	Blanket: HydrValvManholeRepl	6
Blanket: Mains - Unsch/Replace	20	Blanket: Mains - Unsch/Replace	20	Blanket: Mains - Unsch/Replace	8	Blanket: Mains - Unsch/Replace	13	Blanket: Mains - Unsch/Replace	15	Blanket: Mains - Unsch/Replace	10
Blanket: New Hyd, Valve, MnHol	1	Blanket: New Hyd, Valve, MnHol	3	Blanket: New Hyd, Valve, MnHol	1	Blanket: New Hyd, Valve, MnHol	1	Blanket: New Hyd, Valve, MnHol	4	Blanket: New Hyd, Valve, MnHol	3
Blanket: Services&LateralsNew	116	Blanket: Services&LateralsNew	75	Blanket: Services&LateralsNew	119	Blanket: Services&LateralsNew	74	Blanket: Services&LateralsNew	142	Blanket: Services&LateralsNew	92
Blanket: Services&LateralsRepl	34	Blanket: Services&LateralsRepl	27	Blanket: Services&LateralsRepl	36	Blanket: Services&LateralsRepl	36	Blanket: Services&LateralsRepl	23	Blanket: Services&LateralsRepl	35
Change Meter	250	Change Meter	311	Change Meter	334	Change Meter	329	Change Meter	356	Change Meter	371
Change MeterPeriodicOutsideSet	17	Change MeterPeriodicOutsideSet	609	Change MeterPeriodicOutsideSet	777	Check MeterVerif Serial #&Read	237	Change MeterPeriodicOutsideSet	751	Change Meter Bad Dial	10
Check MeterVerif Serial #&Read	239	Check MeterVerif Serial #&Read	221	Check MeterVerif Serial #&Read	217	Child WO to PS Project	7	Check MeterVerif Serial #&Read	299	Check MeterVerif Serial #&Read	286
Child WO to PS Project	4	Child WO to PS Project	8	Child WO to PS Project	11	Customer Emergency	168	Child WO to PS Project	7	Child WO to PS Project	7
Customer Emergency	210	Customer Emergency	165	Customer Emergency	210	Demo-Disconnect Remove Meter	2	Customer Emergency	143	Customer Emergency	151
Demo-Disconnect Remove Meter	1	Demo-Disconnect Remove Meter	3	Demo-Disconnect Remove Meter	5	Inspect for Leak, Hi/Lo Usage	181	Demo-Disconnect Remove Meter	1	Demo-Disconnect Remove Meter	1
Inspect for Leak, Hi/Lo Usage	251	Inspect for Leak, Hi/Lo Usage	217	Inspect for Leak, Hi/Lo Usage	188	Investigate Hi/Low Pressure	19	Device Review Investigation	1	Inspect for Leak, Hi/Lo Usage	197
Investigate Hi/Low Pressure	29	Investigate Hi/Low Pressure	20	Investigate Hi/Low Pressure	22	Line Protection Inspection	9	Inspect for Leak, Hi/Lo Usage	201	Investigate Hi/Low Pressure	37
Investigate PremiseStatusAddr	5	Investigate PremiseStatusAddr	6	Investigate PremiseStatusAddr	5	Locate Curb Box	7	Investigate Hi/Low Pressure	35	Investigate PremiseStatusAddr	2
Line Protection Inspection	2	Line Protection Inspection	1	Line Protection Inspection	4	Maintenance Hydrant Leak	11	Line Protection Inspection	3	Line Protection Inspection	3
Locate Curb Box	15	Locate Curb Box	13	Locate Curb Box	3	Maintenance Service Lateral	36	Locate Curb Box	10	Locate Curb Box	3
Maintenance Hydrant Leak	8	Maintenance Hydrant Leak	2	Maintenance Hydrant Leak	1	Maintenance Street Leak	10	Maintenance Hydrant Leak	25	Maintenance Hydrant Leak	18
Maintenance Service Lateral	31	Maintenance Service Lateral	26	Maintenance Service Lateral	39	Move Out, Leave On, Final Read	66	Maintenance Service Lateral	25	Maintenance Service Lateral	37
Maintenance Street Leak	26	Maintenance Street Leak	13	Maintenance Street Leak	21	Move Out,Turn Off	274	Maintenance Street Leak	16	Maintenance Street Leak	9
Meter Test Customer Request	1	Move Out, Leave On, Final Read	78	Maintenance Yard Leak	0	Move Out,Turn Off, Seasonal	9	Meter Test Customer Request	1	Meter Test Large Meter	12
Meter Test Large Meter	1	Move Out,Turn Off	260	Meter Test Customer Request	1	Move-Out,Turn Off,Remove Meter	2	Move Out, Leave On, Final Read	93	Move Out, Leave On, Final Read	104
Move Out, Leave On, Final Read	84	Move Out,Turn Off, Seasonal	9	Move In,Turn On,No Meter	1	New Cust, Read, Leave On	687	Move Out,Turn Off	360	Move Out, Remove Meter, Demo	5
Move Out, Remove Meter, Demo	2	Move-Out,Turn Off,Remove Meter	1	Move Out, Leave On, Final Read	90	New Cust, Set Meter, Turn On	83	Move Out,Turn Off, Seasonal	12	Move Out,Turn Off	331
Move Out,Turn Off	314	New Cust, Read, Leave On	681	Move Out,Turn Off	291	Possible Billable Claim	2	New Cust, Read, Leave On	876	Move Out,Turn Off, Seasonal	12
Move Out,Turn Off, Seasonal	18	New Cust, Set Meter, Turn On	155	Move Out,Turn Off, Seasonal	9	Priority Read for Billing	359	New Cust, Set Meter, Turn On	135	New Cust, Read, Leave On	832
New Cust, Read, Leave On	644	Possible Billable Claim	1	New Cust, Read, Leave On	784	Radio Frequency Installation	1	Possible Billable Claim	3	New Cust, Set Meter, Turn On	183
New Cust, Set Meter, Turn On	94	Priority Read for Billing	343	New Cust, Set Meter, Turn On	118	Reactive Corrective	1	Priority Read for Billing	409	Possible Billable Claim	1
Possible Billable Claim	3	Reactive Corrective	0	Possible Billable Claim	2	Read	7	Reactive Corrective	0	Priority Read for Billing	538
Priority Read for Billing	660	Read	14	Priority Read for Billing	313	Remove Meter	3	Read	8	Reactive Corrective	1
Radio Frequency Installation	2	Repair/Install Reading Device	107	Read	12	Repair/Install Reading Device	63	Remove Meter	2	Read	6
Reactive Corrective	1	Seasonal, Read, Turn On	22	Remove Meter	4	Seasonal, Read, Turn On	115	Repair/Install Reading Device	50	Remove Meter	0
Read	7	Set Meter Leave Off	3	Repair/Install Reading Device	82	Set Meter Leave Off	6	Seasonal, Read, Turn On	110	Repair/Install Reading Device	102
Remove Meter	2	Stop Consec Est - Inside	3	Seasonal, Read, Turn On	59	Stop Consec Est - Inside	11	Set Meter Leave Off	4	Seasonal, Read, Turn On	61
Repair/Install Reading Device	114	Stop Consec Est - Outside	118	Stop Consec Est - Inside	2	Stop Consec Est - Outside	103	Stop Consec Est - Inside	1	Stop Consec Est - Inside	1
Seasonal, Read, Turn On	11	Turn ON Repairs Completed	109	Stop Consec Est - Outside	127	Turn ON Repairs Completed	85	Stop Consec Est - Outside	70	Stop Consec Est - Outside	113
Set Meter Leave Off	3	Turn ON_Read to start Billing	348	Turn ON Repairs Completed	118	Turn ON_Read to start Billing	388	Turn ON Repairs Completed	150	Turn ON Repairs Completed	117
Stop Consec Est - Outside	104	Turn Off NP	557	Turn ON_Read to start Billing	448	Turn Off NP	716	Turn ON_Read to start Billing	504	Turn ON_Read to start Billing	474
Turn ON Repairs Completed	152	Turn Off Repairs	24	Turn Off NP	728	Turn Off Repairs	13	Turn Off NP	469	Turn Off NP	453
Turn ON_Read to start Billing	348	Turn Off Water NP Muni Sewer	957	Turn Off Repairs	5	Turn Off Water NP Muni Sewer	694	Turn Off Repairs	12	Turn Off Repairs	20
Turn Off NP	472	Turn Off,CCN Non-Comply	0	Turn Off Water NP Muni Sewer	921	Turn Off-Inactive w/Consumpt	313	Turn Off Water NP Muni Sewer	974	Turn Off Water NP Muni Sewer	947
Turn Off Repairs	13	Turn Off-Inactive w/Consumpt	325	Turn Off-Inactive w/Consumpt	225	Turn On NP	392	Turn Off-Inactive w/Consumpt	533	Turn Off-Inactive w/Consumpt	383
Turn Off Water NP Muni Sewer	1042	Turn On NP	285	Turn On NP	636	Turn On NP After Hours	1	Turn On NP	462	Turn On NP	348
Turn Off-Inactive w/Consumpt	553	Turn On Water NP Muni Sewer	926	Turn On Water NP Muni Sewer	902	Turn On Water NP Muni Sewer	579	Turn On NP After Hours	1	Turn On Water NP Muni Sewer	937
Turn On NP	537	WQ Investigative Sample	0	WQ Investigative Sample	0	WQ Investigative Sample	2	Turn On Water NP Muni Sewer	977	Zero Usage - See if Mtr Stuck	625
Turn On Water NP Muni Sewer	656	Zero Usage - See if Mtr Stuck	287	Zero Usage - See if Mtr Stuck	238			WQ Investigative Sample	1		
WQ Investigative Sample	2										
Zero Usage - See if Mtr Stuck	255										

Jul-23			Aug-23			Sep-23			Oct-23			Nov-23			Dec-23	
Acct_Activation/Deactivation	515		Acct_Activation/Deactivation	542		Acct_Activation/Deactivation	504		Acct_Activation/Deactivation	540		Acct_Activation/Deactivation	442		Acct_Activation/Deactivation	380
Back Off- Review Investigation	14		Back Off- Review Investigation	17		Back Off- Review Investigation	9		Back Off- Review Investigation	40		Back Off- Review Investigation	17		Back Off- Review Investigation	13
Blanket: HydrValvManholeRepl	2		Blanket: HydrValvManholeRepl	4		Blanket: HydrValvManholeRepl	1		Blanket: HydrValvManholeRepl	2		Blanket: HydrValvManholeRepl	2		Blanket: HydrValvManholeRepl	2
Blanket: Mains - Unsch/Replace	13		Blanket: Mains - Replace	1		Blanket: Mains - Replace	1		Blanket: Mains - Replace	2		Blanket: Mains - Unsch/Replace	26		Blanket: Mains - Replace	1
Blanket: New Hyd, Valve, MnHol	2		Blanket: Mains - Unsch/Replace	25		Blanket: Mains - Unsch/Replace	16		Blanket: Mains - Unsch/Replace	23		Blanket: New Hyd, Valve, MnHol	5		Blanket: Mains - Unsch/Replace	21
Blanket: Services&LateralsNew	155		Blanket: New Hyd, Valve, MnHol	1		Blanket: New Hyd, Valve, MnHol	3		Blanket: New Hyd, Valve, MnHol	0		Blanket: Services&LateralsNew	111		Blanket: Services&LateralsNew	40
Blanket: Services&LateralsRepl	26		Blanket: Services&LateralsNew	135		Blanket: Services&LateralsNew	159		Blanket: Services&LateralsNew	89		Blanket: Services&LateralsRepl	30		Blanket: Services&LateralsRepl	17
Capital RP Training	0		Blanket: Services&LateralsRepl	64		Blanket: Services&LateralsRepl	49		Blanket: Services&LateralsRepl	50		Change Meter	354		Change Meter	348
Change Meter	447		Change Meter	700		Change Meter	538		Change Meter	665		Change MeterPeriodicContractor	469		Check MeterVerif Serial #&Read	417
Change Meter Bad Dial	6		Change MeterPeriodicOutsideSet	461		Change MeterPeriodicContractor	1761		Change MeterPeriodicContractor	3070		Change MeterPeriodicOutsideSet	805		Child WO to PS Project	3
Check MeterVerif Serial #&Read	305		Check MeterVerif Serial #&Read	416		Change MeterPeriodicOutsideSet	1956		Change MeterPeriodicOutsideSet	115		Check MeterVerif Serial #&Read	644		Customer Emergency	170
Child WO to PS Project	7		Child WO to PS Project	10		Check MeterVerif Serial #&Read	397		Check MeterVerif Serial #&Read	782		Child WO to PS Project	9		Demo-Disconnect Remove Meter	2
Customer Emergency	149		Customer Emergency	169		Child WO to PS Project	4		Child WO to PS Project	7		Customer Emergency	148		Device Review Investigation	4
Demo-Disconnect Remove Meter	1		Inspect Cross Connection	1		Customer Emergency	136		Customer Emergency	184		Demo-Disconnect Remove Meter	3		Inspect for Leak, Hi/Lo Usage	144
Inspect for Leak, Hi/Lo Usage	178		Inspect for Leak, Hi/Lo Usage	216		Demo-Disconnect Remove Meter	2		Inspect for Leak, Hi/Lo Usage	195		Device Review Investigation	0		Investigate Hi/Low Pressure	21
Investigate Hi/Low Pressure	34		Investigate Hi/Low Pressure	37		Device Review Investigation	3		Investigate Hi/Low Pressure	34		Inspect for Leak, Hi/Lo Usage	156		Line Protection Inspection	4
Line Protection Inspection	1		Investigate PremiseStatusAddr	1		Inspect for Leak, Hi/Lo Usage	202		Line Protection Inspection	3		Investigate Hi/Low Pressure	26		Locate Curb Box	7
Maintenance Hydrant Leak	8		Locate Curb Box	15		Investigate Hi/Low Pressure	37		Locate Curb Box	2		Line Protection Inspection	1		Maintenance Hydrant Leak	3
Maintenance Service Lateral	30		Maintenance Hydrant Leak	8		Line Protection Inspection	2		Maintenance Hydrant Leak	22		Locate Curb Box	7		Maintenance Service Lateral	23
Maintenance Street Leak	17		Maintenance Service Lateral	36		Locate Curb Box	6		Maintenance Service Lateral	51		Maintenance Hydrant Leak	1		Maintenance Street Leak	22
Meter Test Customer Request	4		Maintenance Street Leak	23		Maintenance Hydrant Leak	12		Maintenance Street Leak	29		Maintenance Service Lateral	35		Move Out, Leave On, Final Read	66
Meter Test Large Meter	11		Meter Test Customer Request	1		Maintenance Service Lateral	43		Meter Test Customer Request	0		Maintenance Street Leak	24		Move Out, Remove Meter, Demo	0
Move Out, Leave On, Final Read	106		Meter Test Large Meter	10		Maintenance Street Leak	18		Meter Test Large Meter	21		Meter Test Large Meter	24		Move Out, Turn Off	254
Move Out, Remove Meter, Demo	3		Move In, Turn On, No Meter	1		Meter Test Large Meter	21		Move Out, Leave On, Final Read	70		Move Out, Leave On, Final Read	53		Move Out, Turn Off, Seasonal	58
Move Out, Turn Off	327		Move Out, Leave On, Final Read	105		Move Out, Leave On, Final Read	62		Move Out, Turn Off	336		Move Out, Turn Off	313		Move-Out, Turn Off, Remove Meter	1
Move Out, Turn Off, Seasonal	9		Move Out, Turn Off	332		Move Out, Turn Off Termination	1		Move Out, Turn Off, Seasonal	79		Move Out, Turn Off, Seasonal	101		New Cust, Read, Leave On	570
New Cust, Read, Leave On	853		Move Out, Turn Off, Seasonal	7		Move Out, Turn Off	275		New Cust, Read, Leave On	772		Move-Out, Turn Off, Remove Meter	1		New Cust, Set Meter, Turn On	87
New Cust, Set Meter, Turn On	102		New Cust, Read, Leave On	872		Move Out, Turn Off, Seasonal	14		New Cust, Set Meter, Turn On	168		New Cust, Read, Leave On	640		Possible Billable Claim	4
Possible Billable Claim	2		New Cust, Set Meter, Turn On	192		Move-Out, Turn Off, Remove Meter	1		Possible Billable Claim	3		New Cust, Set Meter, Turn On	125		Priority Read for Billing	457
Priority Read for Billing	456		Possible Billable Claim	3		New Cust, Read, Leave On	757		Priority Read for Billing	643		Possible Billable Claim	4		Reactive Corrective	0
Reactive Corrective	1		Priority Read for Billing	572		New Cust, Set Meter, Turn On	98		Radio Frequency Installation	1		Priority Read for Billing	547		Read	4
Read	11		Reactive Corrective	0		Possible Billable Claim	3		Reactive Corrective	1		Read	4		Reconnect NP Regul Sewer Only	1
Repair/Install Reading Device	96		Read	8		Priority Read for Billing	667		Read	3		Repair/Install Reading Device	83		Seasonal, Read, Turn On	4
Seasonal, Read, Turn On	20		Remove Meter	15		Radio Frequency Installation	1		Remove Meter	1		Seasonal, Read, Turn On	10		Stop Consec Est - Outside	79
Set Meter Leave Off	10		Repair/Install Reading Device	194		Reactive Corrective	1		Repair/Install Reading Device	85		Stop Consec Est - Outside	72		Turn ON Repairs Completed	79
Stop Consec Est - Inside	2		Seasonal, Read, Turn On	32		Read	4		Seasonal, Read, Turn On	30		Turn ON Repairs Completed	91		Turn ON_ Read to start Billing	303
Stop Consec Est - Outside	198		Stop Consec Est - Inside	1		Repair/Install Reading Device	107		Set Meter Leave Off	0		Turn ON_ Read to start Billing	394		Turn Off NP	793
Turn ON Repairs Completed	110		Stop Consec Est - Outside	575		Seasonal, Read, Turn On	36		Stop Consec Est - Outside	37		Turn Off NP	673		Turn Off Repairs	16
Turn ON_ Read to start Billing	432		Turn ON Repairs Completed	143		Set Meter Leave Off	1		Turn ON Repairs Completed	115		Turn Off Repairs	32		Turn Off Water NP Muni Sewer	462
Turn Off NP	507		Turn ON_ Read to start Billing	517		Stop Consec Est - Outside	314		Turn ON_ Read to start Billing	414		Turn Off Water NP Muni Sewer	496		Turn Off-Inactive w/Consumpt	299
Turn Off Repairs	9		Turn Off NP	625		Turn ON Repairs Completed	123		Turn Off NP	748		Turn Off-Inactive w/Consumpt	331		Turn On NP	412
Turn Off Water NP Muni Sewer	969		Turn Off Repairs	15		Turn ON_ Read to start Billing	410		Turn Off Repairs	45		Turn On NP	581		Turn On Water NP Muni Sewer	453
Turn Off-Inactive w/Consumpt	393		Turn Off-Inactive w/Consumpt	302		Turn Off NP	982		Turn Off,CCN Non-Comply	7		Turn On Water NP Muni Sewer	594		WQ Investigative Sample	2
Turn On NP	383		Turn On NP	497		Turn Off Repairs	14		Turn Off-Inactive w/Consumpt	457		WQ Investigative Sample	6		Zero Usage - See if Mtr Stuck	227
Turn On NP After Hours	0		Turn On NP After Hours	0		Turn Off Water NP Muni Sewer	901		Turn On Cross ConnectNonCmply	1		Zero Usage - See if Mtr Stuck	231			
Turn On Water NP Muni Sewer	721		Turn On Water NP Muni Sewer	1138		Turn Off-Inactive w/Consumpt	326		Turn On NP	635						
WQ Investigative Sample	3		Turn On- Term by AW Violation	1		Turn On NP	643		Turn On NP After Hours	0						
Zero Usage - See if Mtr Stuck	358		WQ Investigative Sample	3		Turn On Water NP Muni Sewer	790		Turn On Water NP Muni Sewer	894						
			Zero Usage - See if Mtr Stuck	397		WQ Investigative Sample	3		Turn On- Term by AW Violation	1						
						Zero Usage - See if Mtr Stuck	293		WQ Investigative Sample	4						
									Zero Usage - See if Mtr Stuck	231						

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

Responsible Witness: Robert Lane

Question:

2-64. Refer to the File <2024 TAWC MFG Q010_Attachment.xlsx>, Tab "12.22" regarding *Trial Balances as of December 31, 2022*, and respond to the following questions:

- a. The regulatory asset balance titled "Make-Whole Premium", account 18680218 and credit activity of \$28,082. Identify the nature of this account and provide the account(s) and amounts charged with the offsetting debits to the test period credit activity in this account; and
- b. Provide the calculations supporting the December 31, 2022, and December 31, 2023, balances of accounts 2362100 Accrued Federal Income Tax Current Year and 2362200 Accrued Federal Income Tax Prior Years.

Response:

- a. The balance in account 18680218 Regulatory Asset Make Whole Premium is related to Tennessee's allocated portion of the make whole premium associated with the 2018 debt issuance. A make whole premium is a provision in a debt agreement that requires the borrower to pay an additional fee, known as a make-whole or prepayment premium, to the extent that the borrower pays the debt in full prior to the loan's maturity date. The balance in account 18680218 Regulatory Asset Make Whole Premium was set up to amortize over 10 years, the life of the new debt associated with the 2018 debt issuance. The credit activity is the monthly amortization of the make whole premium balance in the amount of -\$2,336.01 with the offsetting debit booked to account 81017200 Early Debt Retirement Loss - Intercompany.
- b. The accounts 2362100 and 2362200 are both federal income tax payable accounts. The 2362100 account is the current tax year activity, and 2362200 is the prior year activity, which has not yet cleared the payable. The prior year payable will clear when the tax return is completed and the Company records its provision to return adjustments.

See "TAW_R_CADDR2_064_073024_Attachment" for the reconciliation at 12/31/2022 and 12/31/2023.

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

Responsible Witness: Robert Lane

Question:

2-65. Refer to the File <2024 TAWC MFG Q010_Attachment.xlsx>. Explain the nature of account activity occurring within accounts 26580000 (Fin 48-Reserve Federal) and 26581000 (Fin 48 Reserve—State in 2023).

Response:

Accounts 26580000 and 26581000 are the uncertain tax position liabilities required to be recorded per FIN 48 (Accounting for Uncertainty in Income Taxes). The balance is mostly related to the Company's tax repairs deductions on the income tax returns. This balance is not included in the rate filing.

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

Responsible Witness: Robert Lane

Question:

2-66. Refer to the File <2024 TAWC MFG Q010_Attachment.xlsx>. Explain the reasons for the significant changes in the following accounts in 2023:

- a. 25310000 – Deferred FIT Liability – Property;
- b. 25310100 – Deferred FIT Liability – FAS 109 Increment;
- c. 25311000 – Deferred FIT Liability – Non Property; and
- d. 25311100 – Deferred FIT Liability – FAS 109 Gross-Up.

Provide supporting calculations for any reclassification adjustments made in 2023 within these accounts.

Response:

The balances within the Deferred FIT Liability accounts listed above changed to realign the timing differences by classification as either property-related, FAS 109 increment, nonproperty, or FAS 109 gross-up. The Company implemented the PowerTax Provision system and this realignment was a process improvement to begin tracking timing differences by account through the system calculations. The realignment calculation was a have/needs reclass, whereby the Company looked at the total balance in the general ledger account and compared it to what is the need in each account to track by the categories mentioned above.

This reclassification did not impact the financial statements and is simply used to track timing differences by type.

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

Responsible Witness: Robert Lane

Question:

2-67. Provide a Trial Balance as of June 30, 2024.

Response:

For the monthly trial balances from January through June of 2024, please see
TAW_R_CADDR2_067_073024_Attachment.

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	319,688.64	756,575.39	319,688.64	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,638,571.91	89,106.59	7,549,465.32	89,106.59	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,006.47	-	18,584,006.47	-	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,452,150.65	10,546.48	4,441,604.17	10,546.48	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,027,324.51	794,314.98	5,233,009.53	794,314.98	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,094,609.01	1,175,862.43	1,918,746.58	1,175,862.43	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,620,002.90	(194.60)	2,620,197.50	(194.60)	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	29,343,128.00	449,930.98	28,893,197.02	449,930.98	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,805,247.59	290,039.53	14,515,208.06	290,039.53	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	164,408,847.26	6,126,236.95	158,282,610.31	6,126,236.95	B3314
1026	10133300	10133300 UPIS - Services	34,049,393.10	1,364,617.21	32,684,775.89	1,364,617.21	B3334
1026	10133410	10133410 UPIS - Meters	24,050,765.36	4,988,400.86	19,062,364.50	4,988,400.86	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,034,143.22	3,527,176.54	22,506,966.68	3,527,176.54	B3344
1026	10133500	10133500 UPIS - Hydrants	13,531,812.55	1,077,345.97	12,454,466.58	1,077,345.97	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	(1,031.44)	223,452.50	(1,031.44)	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	11,209,209.67	(3,772,953.13)	14,982,162.80	(3,772,953.13)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,239,121.43	68,708.07	7,170,413.36	68,708.07	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	971,826.46	18,754.41	953,072.05	18,754.41	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	157,379.96	-	157,379.96	-	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,406,240.88	106,130.30	2,300,110.58	106,130.30	B3465
1026	10134700	10134700 UPIS - Misc Equipment	667,622.99	151,381.37	516,241.62	151,381.37	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10300000	10300000 Property Held Future	10,000.00	10,000.00	-	10,000.00	B103
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,051,446.64	(743,597.49)	2,795,044.13	(743,597.49)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	487,029.60	(88.71)	487,118.31	(88.71)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	14,262,145.21	(35.59)	14,262,180.80	(35.59)	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	936,406.99	180,263.39	756,143.60	180,263.39	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,161,913.15	1,747,215.94	414,697.21	1,747,215.94	B3062
1026	10630900	10630900 CCNC Supply Mains	1,349,045.01	-	1,349,045.01	-	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	85,302.27	(683.21)	85,985.48	(683.21)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	5,914,405.47	928,854.32	4,985,551.15	928,854.32	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	106,233.17	57,414.82	48,818.35	57,414.82	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,724,616.84	760,778.83	1,963,838.01	760,778.83	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,300,918.87	1,980,219.55	5,320,699.32	1,980,219.55	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	32,662,386.20	5,756,032.51	26,906,353.69	5,756,032.51	B3314
1026	10633300	10633300 CCNC Services	786,451.36	225,899.16	560,552.20	225,899.16	B3334
1026	10633410	10633410 CCNC Meters	5,449,544.85	888,787.08	4,560,757.77	888,787.08	B3344
1026	10633420	10633420 CCNC Meter Installations	511,094.34	(1,489,224.40)	2,000,318.74	(1,489,224.40)	B3344
1026	10633500	10633500 CCNC Hydrants	933,936.59	(92,866.44)	1,026,803.03	(92,866.44)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	8,522,972.64	3,311,241.93	5,211,730.71	3,311,241.93	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	3,935,803.76	1,313,147.07	2,622,656.69	1,313,147.07	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	386,445.72	269,264.61	117,181.11	269,264.61	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	14,203.61	6,399.68	7,803.93	6,399.68	B3445
1026	10634600	10634600 CCNC Communication Equipment	410,947.54	177,743.35	233,204.19	177,743.35	B3465
1026	10634700	10634700 CCNC Misc Equipment	308,842.81	(111,984.71)	420,827.52	(111,984.71)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	472,730,114.34	31,958,843.83	440,771,270.51	31,958,843.83	
1026	10700000	10700000 CWIP	5,829,886.27	(895,001.02)	6,724,887.29	(895,001.02)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	312,850.18	233,525.68	79,324.50	233,525.68	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(349.00)	349.00	(349.00)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	6,101,258.26	(644,363.65)	6,745,621.91	(644,363.65)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(186,688,536.99)	(11,712,342.74)	(174,976,194.25)	(11,712,342.74)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,908,908.26)	(119,988.07)	(4,788,920.19)	(119,988.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,003,936.42	6,626,689.63	51,377,246.79	6,626,689.63	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,262.43)	(1,115.64)	(35,146.79)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(133,639,631.26)	(5,206,756.82)	(128,432,874.44)	(5,206,756.82)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	341,442,162.70	26,107,723.36	315,334,439.34	26,107,723.36	
1026		Total: Total Property Plant & Equipment	341,442,162.70	26,107,723.36	315,334,439.34	26,107,723.36	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	-	(5,228.57)	5,228.57	(5,228.57)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(1,287,472.23)	(1,164,466.37)	(123,005.86)	(1,164,466.37)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(1,904.68)	(1,904.68)	-	(1,904.68)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(148,845.77)	(61,901.83)	(86,943.94)	(61,901.83)	B234
1026	13162600	13162600 US Bank TN - Main	179,053.31	(243,072.47)	422,125.78	(243,072.47)	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(287.00)	287.00	(287.00)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	152,891.30	63,241.49	89,649.81	63,241.49	B1312

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162610	13162610 US Bank TN - Firstech Collections	733.68	(152.72)	886.40	(152.72)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	9,999.69	8,233.88	1,765.81	8,233.88	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	-	(39.32)	39.32	(39.32)	B1312
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E-Returns	(2,688.50)	(2,075.14)	(613.36)	(2,075.14)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	941.52	834.87	106.65	834.87	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	3,402.50	(3,402.50)	3,402.50	B1312
1026		Total: Cash and cash equivalents	(1,095,291.68)	(1,403,415.36)	308,123.68	(1,403,415.36)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,461,365.88	(195,277.53)	4,656,643.41	(195,277.53)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	780,016.54	780,016.54	-	780,016.54	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	-	(200.00)	200.00	(200.00)	B141
1026		Total: Utility customer accounts receivable	5,241,382.42	584,539.01	4,656,843.41	584,539.01	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	706.12	706.12	-	706.12	B145
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	14,578.12	(83,121.75)	97,699.87	(83,121.75)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	56,895.68	(980.29)	57,875.97	(980.29)	B145
1026		Total: Receivable from affiliated companies	72,179.92	(236,634.07)	308,813.99	(236,634.07)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	650,603.02	78,309.70	572,293.32	78,309.70	B142
1026	14611000	14611000 Misc A/R - Manual	1,494.32	30.88	1,463.44	30.88	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	51,973.46	(7,559.88)	59,533.34	(7,559.88)	B142
1026		Total: Other receivables, net	704,070.80	70,780.70	633,290.10	70,780.70	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(256,310.00)	119,133.66	(375,443.66)	119,133.66	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(11,917.37)	18,329.91	(30,247.28)	18,329.91	B142
1026		Total: Allowance for uncollectible accounts	(268,227.37)	137,463.57	(405,690.94)	137,463.57	
1026		Total: Accounts receivable, net	5,749,405.77	556,149.21	5,193,256.56	556,149.21	
1026	14400000	14400000 Unbilled Utility Revenue	2,391,822.03	(43,644.55)	2,435,466.58	(43,644.55)	B173
1026		Total: Unbilled revenues	2,391,822.03	(43,644.55)	2,435,466.58	(43,644.55)	
1026	15110000	15110000 Inventory - Plant Material	1,139,974.70	(506,308.20)	1,646,282.90	(506,308.20)	B151
1026	15130000	15130000 Inventory - Chemicals	258,262.53	(90,847.35)	349,109.88	(90,847.35)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	-	(41,956.08)	41,956.08	(41,956.08)	B153
1026		Total: Materials and supplies	1,398,237.23	(639,111.63)	2,037,348.86	(639,111.63)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	426,480.81	31,359.56	395,121.25	31,359.56	B162
1026	16520000	16520000 Prepaid Insurance	(56,489.23)	(580,668.76)	524,179.53	(580,668.76)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(20,287.75)	(779.14)	(19,508.61)	(779.14)	B162
1026	16550000	16550000 Prepaid Other	(8,378.09)	617.44	(8,995.53)	617.44	B162
1026	16550010	16550010 Prepaid Other - Global	45,224.45	(45,711.60)	90,936.05	(45,711.60)	B162
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	268,929.00	268,929.00	-	268,929.00	B174
1026		Total: Other current assets	670,479.19	(326,253.50)	996,732.69	(326,253.50)	
1026		Total: Total Current Assets	9,114,652.54	(1,856,275.83)	10,970,928.37	(1,856,275.83)	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	282,761.81	70,620.10	212,141.71	70,620.10	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	91,674.34	22,886.96	68,787.38	22,886.96	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(374,436.15)	(374,436.15)	-	(374,436.15)	B1862
1026		Total: Reg asset - income tax recovery	-	(280,929.09)	280,929.09	(280,929.09)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	5,853.65	(2,260.32)	8,113.97	(2,260.32)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,334,078.91	101,253.05	1,232,825.86	101,253.05	B181
1026		Total: Debt and preferred stock expense	1,339,932.56	98,992.73	1,240,939.83	98,992.73	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	45,709.28	45,709.28	-	45,709.28	B1861
1026		Total: Deferred rate case	45,709.28	45,709.28	-	45,709.28	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(243,101.00)	243,101.00	(243,101.00)	B174
1026	18680162	18680162 Reg Asset- Closing Costs	6,916.79	(999.96)	7,916.75	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	128,480.39	(28,032.12)	156,512.51	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026		Total: Other regulatory assets	168,274.89	(272,133.08)	440,407.97	(272,133.08)	
1026		Total: Regulatory assets	1,553,916.73	(408,360.16)	1,962,276.89	(408,360.16)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	986.92	(936.79)	1,923.71	(936.79)	B1862
1026		Total: Operating lease right-of-use assets	986.92	(936.79)	1,923.71	(936.79)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	102,020.11	12,983.52	89,036.59	12,983.52	B181
1026		Total: Other long-term assets	102,020.11	12,983.52	89,036.59	12,983.52	
1026		Total: Total Regulatory and other long-term assets	1,656,923.76	(396,313.43)	2,053,237.19	(396,313.43)	
1026		Total: ASSETS	352,213,739.00	23,855,134.10	328,358,604.90	23,855,134.10	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(86,809,405.70)	(11,055,391.20)	(75,754,014.50)	(11,055,391.20)	B211
1026		Total: Paid-in capital	(86,809,405.70)	(11,055,391.20)	(75,754,014.50)	(11,055,391.20)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(152,749,509.54)	(16,540,316.97)	(136,209,192.57)	(16,540,316.97)	
1026		Total: Total Equity	(152,749,509.54)	(16,540,316.97)	(136,209,192.57)	(16,540,316.97)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	303,976.37	(19,119.60)	323,095.97	(19,119.60)	B221
1026	22115000	22115000 Bonds - Interco	(106,280,321.04)	(4,000,000.00)	(102,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(111,676,344.67)	(4,019,119.60)	(107,657,225.07)	(4,019,119.60)	
1026		Total: Total Long-term debt	(111,676,344.67)	(4,019,119.60)	(107,657,225.07)	(4,019,119.60)	
1026		Total: Total Capitalization	(264,425,854.21)	(20,559,436.57)	(243,866,417.64)	(20,559,436.57)	
1026	23121000	23121000 In-House Cash Center Bank	(6,202,194.33)	6,046,079.70	(12,248,274.03)	6,046,079.70	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(164,315.83)	(103,022.01)	(61,293.82)	(103,022.01)	B234
1026		Total: In-House Cash Center	(6,366,510.16)	5,943,057.69	(12,309,567.85)	5,943,057.69	
1026		Total: Short-term debt	(6,366,510.16)	5,943,057.69	(12,309,567.85)	5,943,057.69	
1026	22215000	22215000 Current Portion LTD - Interco	(11,000,000.00)	(11,000,000.00)	-	(11,000,000.00)	B221
1026		Total: Current portion long-term debt	(11,000,000.00)	(11,000,000.00)	-	(11,000,000.00)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,265,590.64)	1,181,132.44	(2,446,723.08)	1,181,132.44	B231

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(327,747.60)	355,265.77	(683,013.37)	355,265.77	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(9,664.24)	5,918.61	(15,582.85)	5,918.61	B231
1026	23430000	23430000 A/P - Miscellaneous	(77,549.15)	(77,549.15)	-	(77,549.15)	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(21,441.54)	147,665.56	(169,107.10)	147,665.56	B231
1026	23430700	23430700 A/P - Pcard Accrual	(16,455.65)	(2,027.77)	(14,427.88)	(2,027.77)	B231
1026	23431000	23431000 A/P - Misc Global	(53,626.26)	12,896.01	(66,522.27)	12,896.01	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(3,981,294.77)	(786,010.08)	(3,195,284.69)	(786,010.08)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	136,942.36	59,217.93	77,724.43	59,217.93	B231
1026		Total: Accounts payable external	(5,616,427.49)	896,509.32	(6,512,936.81)	896,509.32	
1026	23510000	23510000 A/P Associated Companies	-	985.87	(985.87)	985.87	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	1,080,545.95	49,338.99	1,031,206.96	49,338.99	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(916,735.00)	(25,321.71)	(891,413.29)	(25,321.71)	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	163,810.95	25,272.02	138,538.93	25,272.02	
1026		Total: Accounts payable	(5,452,616.54)	921,781.34	(6,374,397.88)	921,781.34	
1026	23621000	23621000 Accrued FIT - Current Year	(105,236.65)	(286,633.80)	181,397.15	(286,633.80)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	1,091,856.00	59,632.34	1,091,856.00	B23612
1026		Total: Accrued federal income tax	1,046,251.69	805,222.20	241,029.49	805,222.20	
1026	23631000	23631000 Accrued SIT - Current Year	(31,338.60)	(615,658.58)	584,319.98	(615,658.58)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	766,783.00	157,812.69	766,783.00	B23612
1026		Total: Accrued state income tax	893,257.09	151,124.42	742,132.67	151,124.42	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(67,121.43)	(9,456.92)	(57,664.51)	(9,456.92)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,152,571.85)	753,789.29	(3,906,361.14)	753,789.29	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(7,623.97)	(6,225.81)	(1,398.16)	(6,225.81)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(904,654.00)	(72,632.00)	(832,022.00)	(72,632.00)	B23611
1026		Total: Other accrued taxes	(4,131,992.25)	665,474.56	(4,797,466.81)	665,474.56	
1026		Total: Taxes accrued, including income taxes	(2,192,483.47)	1,621,821.18	(3,814,304.65)	1,621,821.18	
1026	23720000	23720000 Interest Accrued - LTD	(186,200.00)	-	(186,200.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,266,206.40)	(69,479.17)	(1,196,727.23)	(69,479.17)	B2371
1026		Total: Interest accrued	(1,452,406.40)	(69,479.17)	(1,382,927.23)	(69,479.17)	
1026	24120000	24120000 Accrued Vacation Pay	(268,929.00)	(25,828.00)	(243,101.00)	(25,828.00)	B241
1026	24120200	24120200 Accrued Power	(186,204.66)	14,265.13	(200,469.79)	14,265.13	B241
1026	24120300	24120300 Accrued Legal	(30,750.00)	(7,892.00)	(22,858.00)	(7,892.00)	B241
1026	24120600	24120600 Accrued Wages	(249,015.01)	(38,920.34)	(210,094.67)	(38,920.34)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(2,556.00)	(1,955.96)	(600.04)	(1,955.96)	B241
1026	24121000	24121000 Accrued Waste Disposal	(31,350.00)	25,150.00	(56,500.00)	25,150.00	B241
1026	24121100	24121100 Accrued Retiree Medical	(5,689.90)	(1,401.66)	(4,288.24)	(1,401.66)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(10,468.76)	10,831.14	(21,299.90)	10,831.14	B241
1026	24121400	24121400 Accrued Bank Fees	(11,280.27)	3,199.46	(14,479.73)	3,199.46	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(7,594.02)	6,985.98	(14,580.00)	6,985.98	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(609,978.52)	(59,548.72)	(550,429.80)	(59,548.72)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(15,058.00)	(15,058.00)	-	(15,058.00)	B241
1026	24126200	24126200 Accrued Paving	-	471.49	(471.49)	471.49	B241
1026	24133000	24133000 Unclaimed Customer Credits	(44,371.39)	47,258.85	(91,630.24)	47,258.85	B241
1026	24133200	24133200 Unclaimed A/P Checks	(40,840.03)	(21,843.42)	(18,996.61)	(21,843.42)	B241
1026	24142006	24142006 WH PR - 401k Contributions	-	23,281.40	(23,281.40)	23,281.40	B241
1026	24142014	24142014 WH PR - ESPP	(13,226.36)	(1,138.24)	(12,088.12)	(1,138.24)	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,038.44)	(101.65)	(936.79)	(101.65)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(65,353.42)	(13,892.24)	(51,461.18)	(13,892.24)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(107,088.11)	62,988.27	(170,076.38)	62,988.27	B241
1026	24164000	24164000 GRIR - Non-inventory	(248,637.72)	(26,450.74)	(222,186.98)	(26,450.74)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(767.00)	(530.00)	(237.00)	(530.00)	B241
1026	24172000	24172000 CFO Sales Tax	39,099,415.26	4,580,006.98	34,519,408.28	4,580,006.98	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(39,547,449.05)	(4,619,896.90)	(34,927,552.15)	(4,619,896.90)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0.11	-	0.11	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(612,547.17)	(20,970.79)	(591,576.38)	(20,970.79)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(780,016.54)	(780,016.54)	-	(780,016.54)	B241
1026	25299900	25299900 Advances for Construction - Current	(984,684.14)	(274,332.75)	(710,351.39)	(274,332.75)	B252
1026		Total: Other current liabilities	(5,241,676.07)	(1,601,519.66)	(3,640,156.41)	(1,601,519.66)	
1026		Total: Total Current Liabilities	(31,705,692.64)	(4,184,338.62)	(27,521,354.02)	(4,184,338.62)	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,012,096.24)	(1,477,676.91)	(3,534,419.33)	(1,477,676.91)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,570.36)	158,975.08	(1,050,545.44)	158,975.08	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(58,712.41)	(27,951.06)	(20,761.35)	(37,951.06)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(1,586,898.21)	366,695.88	(1,953,594.09)	366,695.88	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,272,369.61)	132,457.30	(1,404,826.91)	132,457.30	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(26,355.07)	9,139.81	(35,494.88)	9,139.81	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	-	166,284.20	(166,284.20)	166,284.20	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(818,235.57)	132,457.32	(950,692.89)	132,457.32	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(26,335.21)	9,139.81	(35,475.02)	9,139.81	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	984,684.14	274,332.75	710,351.39	274,332.75	B252
1026		Total: Customer Advances for construction	(8,773,204.43)	(262,204.64)	(8,510,999.79)	(262,204.64)	
1026	25310000	25310000 Deferred FIT Liability - Property	(45,508,126.84)	(45,623,766.06)	115,639.22	(45,623,766.06)	B283
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,594,616.61	9,373,883.53	(1,779,266.92)	9,373,883.53	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	685,697.55	30,143,074.24	(29,457,376.69)	30,143,074.24	B283

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,684,780.44	3,315,283.56	(630,503.12)	3,315,283.56	B283
1026		Total: Federal Deferred income taxes long-term	(34,543,032.24)	(2,791,524.73)	(31,751,507.51)	(2,791,524.73)	
1026	25320000	25320000 Deferred SIT Liability - Property	(10,968,039.93)	(10,338,601.21)	(629,438.72)	(10,338,601.21)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,183.01)	(48,572.45)	6,389.44	(48,572.45)	B283
1026	25321000	25321000 Deferred SIT Liability - Non Property	(213,857.12)	8,239,780.87	(8,453,637.99)	8,239,780.87	B283
1026		Total: State Deferred income taxes long-term	(11,224,080.06)	(2,147,392.79)	(9,076,687.27)	(2,147,392.79)	
1026		Total: Deferred income taxes	(45,767,112.30)	(4,938,917.52)	(40,828,194.78)	(4,938,917.52)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(11,844.33)	5,075.67	(16,920.00)	5,075.67	B2551
1026		Total: Deferred investment tax credits	(11,844.37)	5,075.67	(16,920.04)	5,075.67	
1026	25700000	25700000 Reg Liab - Cost of Removal	22,457,924.83	3,638,136.11	18,819,788.72	3,638,136.11	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	584,834.56	(239,485.34)	824,319.90	(239,485.34)	B1862
1026		Total: Reg liability - cost of removal	23,042,759.39	3,398,650.77	19,644,108.62	3,398,650.77	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(9,881,487.34)	259,966.07	(10,141,453.41)	259,966.07	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(725,822.59)	(25,650.65)	(700,171.94)	(25,650.65)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(4,153.44)	1,767.88	(5,921.32)	1,767.88	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	374,436.15	374,436.15	-	374,436.15	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,639,706.50)	(361,403.00)	(2,278,303.50)	(361,403.00)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026	25689900	25689900 Reg Liab - Other	2,097,557.72	924,816.21	1,172,741.51	924,816.21	B253
1026		Total: Other regulatory liabilities	(11,461,376.00)	1,222,532.66	(12,683,908.66)	1,222,532.66	
1026		Total: Regulatory liabilities	11,581,383.39	4,621,183.43	6,960,199.96	4,621,183.43	
1026	26212000	26212000 Accrued Pension Expense	3,060,374.65	401,082.00	2,659,292.65	401,082.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,060,374.79	401,082.00	2,659,292.79	401,082.00	
1026	26221000	26221000 Accrued OPEB	5,275,081.02	875,000.00	4,400,081.02	875,000.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(167,136.52)	(15,592.12)	(151,544.40)	(15,592.12)	B253
1026		Total: Accrued postretirement benefit expense	5,107,944.50	859,407.88	4,248,536.62	859,407.88	
1026	26300000	26300000 Operating Lease Long-Term Liability	(28.83)	958.09	(966.92)	958.09	B224
1026		Total: Operating lease long-term liabilities	(28.83)	958.09	(966.92)	958.09	
1026	26580000	26580000 FIN 48 Reserve - Federal	(309,152.33)	275,606.61	(584,758.94)	275,606.61	B265
1026	26581000	26581000 FIN 48 Reserve - State	(149,975.01)	6,548.12	(156,523.13)	6,548.12	B265
1026		Total: Other tax liabilities	(459,127.34)	282,154.73	(741,282.07)	282,154.73	
1026		Total: Other Deferred Credits	(459,127.34)	282,154.73	(741,282.07)	282,154.73	
1026		Total: Regulatory and other long-term liabilities	(35,261,614.59)	968,739.64	(36,230,354.23)	968,739.64	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,263,722.67)	(913,401.23)	(6,350,321.44)	(913,401.23)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,395,775.61)	(22,813.93)	(1,372,961.68)	(22,813.93)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(79,450.00)	50,672.05	(130,122.05)	50,672.05	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,396,491.60)	(20,909.58)	(2,375,582.02)	(20,909.58)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,935,729.44)	(89,363.22)	(2,846,366.22)	(89,363.22)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(314,217.24)	193.41	(314,410.65)	193.41	B271
1026	27127000	27127000 CIAC-Taxable - WIP	-	88,842.41	(88,842.41)	88,842.41	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(429,271.81)	12,514.79	(441,786.60)	12,514.79	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(91,525.86)	(40,860.65)	(50,665.21)	(40,860.65)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(36,467.90)	3,123.00	(39,590.90)	3,123.00	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,042,940.80	262,910.01	5,780,030.79	262,910.01	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,260,280.77	76,556.00	1,183,724.77	76,556.00	B272
1026		Total: Contributions in aid of construction	(19,968,673.37)	(689,025.39)	(19,279,647.98)	(689,025.39)	
1026		Total: CAPITAL AND LIABILITIES	(351,361,834.81)	(24,464,060.94)	(326,897,773.87)	(24,464,060.94)	
1026		Total: BALANCE SHEET	851,904.19	(608,926.84)	1,460,831.03	(608,926.84)	
1026	40111000	40111000 Residential Sales Billed	(1,896,948.23)	(76,941.41)	(1,820,006.82)	(76,941.41)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(662,699.16)	(29,199.66)	(633,499.50)	(29,199.66)	B4611
1026	40112000	40112000 Residential Sales Unbilled	109,268.05	280,312.28	(171,044.23)	280,312.28	B4611
1026		Total: Water revenues - residential	(2,450,379.34)	174,171.21	(2,624,550.55)	174,171.21	
1026	40121000	40121000 Commercial Sales Billed	(1,392,455.58)	(129,499.36)	(1,262,956.22)	(129,499.36)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(483,389.07)	(46,723.64)	(436,665.43)	(46,723.64)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	130,448.84	188,258.73	(57,809.89)	188,258.73	B4612
1026		Total: Water revenues - commercial	(1,745,395.81)	12,035.73	(1,757,431.54)	12,035.73	
1026	40131000	40131000 Industrial Sales Billed	(345,898.27)	143,720.18	(489,618.45)	143,720.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(119,646.32)	46,568.65	(166,214.97)	46,568.65	B4613
1026	40132000	40132000 Industrial Sales Unbilled	101,945.60	(5,558.97)	107,504.57	(5,558.97)	B4613
1026		Total: Water revenues - industrial	(363,598.99)	184,729.86	(548,328.85)	184,729.86	
1026	40145000	40145000 Private Fire Billed	(221,512.11)	10,383.41	(231,895.52)	10,383.41	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(82,256.73)	3,699.16	(85,955.89)	3,699.16	B4622
1026	40146000	40146000 Private Fire Unbilled	2,119.09	2,577.03	(457.94)	2,577.03	B4622
1026		Total: Water revenues - private fire	(301,649.75)	16,659.60	(318,309.35)	16,659.60	
1026	40151000	40151000 Public Authority Billed	(250,566.20)	12,050.71	(262,616.91)	12,050.71	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(86,807.51)	3,523.32	(90,330.83)	3,523.32	B4614
1026	40152000	40152000 Public Authority Unbilled	95,399.59	101,808.24	(6,408.65)	101,808.24	B4614
1026		Total: Water revenues - public authority	(241,974.12)	117,382.27	(359,356.39)	117,382.27	
1026	40161000	40161000 Sales for Resale Billed	(115,789.54)	71,551.34	(187,340.88)	71,551.34	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(40,143.16)	21,944.20	(62,087.36)	21,944.20	B466
1026	40162000	40162000 Sales for Resale Unbilled	43,140.54	(82,098.11)	125,238.65	(82,098.11)	B466
1026		Total: Water revenues - sales for resale	(112,792.16)	11,397.43	(124,189.59)	11,397.43	
1026	40189900	40189900 Other Water Revenue	188,108.82	(66,987.91)	255,096.73	(66,987.91)	B474
1026		Total: Water revenues - other	188,108.82	(66,987.91)	255,096.73	(66,987.91)	
1026		Total: Water revenues	(5,027,681.35)	449,388.19	(5,477,069.54)	449,388.19	

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40310100	40310100 Other Revenue - Late Payment Charge	(40,028.62)	6,061.99	(46,090.61)	6,061.99	B470
1026	40310200	40310200 Other Revenue - Rent	(18,341.31)	(691.08)	(17,650.23)	(691.08)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,260.00)	(100.00)	(3,160.00)	(100.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(16,410.00)	360.00	(16,770.00)	360.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,510.26)	31.10	(1,541.36)	31.10	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(27,780.00)	(30.00)	(27,750.00)	(30.00)	B471
1026		Total: Other revenues	(107,330.19)	5,632.01	(112,962.20)	5,632.01	
1026		Total: Operating revenues	(5,135,011.54)	455,020.20	(5,590,031.74)	455,020.20	
1026	51010000	51010000 Purchased Water	8,894.30	(8,290.74)	17,185.04	(8,290.74)	B6101
1026		Total: Purchased water	8,894.30	(8,290.74)	17,185.04	(8,290.74)	
1026	51510011	51510011 Purchased Power - Source of Supply	362.25	(2,366.68)	2,728.93	(2,366.68)	B6151
1026	51510012	51510012 Purchased Power - Pumping	206,386.44	(33,124.83)	239,511.27	(33,124.83)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,694.50	(3,510.37)	11,204.87	(3,510.37)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,770.94	2,775.16	995.78	2,775.16	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(153,604.79)	138,408.82	(292,013.61)	138,408.82	B6158
1026	51520000	51520000 Fuel for Power Production	-	(744.21)	744.21	(744.21)	B6161
1026		Total: Fuel and power	64,609.34	101,437.89	(36,828.55)	101,437.89	
1026	51800000	51800000 Chemicals	221,819.62	27,737.22	194,082.40	27,737.22	B6183
1026		Total: Chemicals	221,819.62	27,737.22	194,082.40	27,737.22	
1026	51110000	51110000 Waste Disposal	23,418.34	(19,408.56)	42,826.90	(19,408.56)	B6753
1026		Total: Waste disposal	23,418.34	(19,408.56)	42,826.90	(19,408.56)	
1026		Total: Production costs	318,741.60	101,475.81	217,265.79	101,475.81	
1026	50100000	50100000 Labor Natural Account	292,654.45	26,857.35	265,797.10	26,857.35	B6018
1026	50100001	50100001 Labor Expense Accrual	30,694.53	12,301.87	18,392.66	12,301.87	B6018
1026	50101200	50101200 Labor Oper Pumping	97,387.54	110.98	97,276.56	110.98	B6011
1026	50101300	50101300 Labor Oper Water Treatment	20,187.82	6,769.52	13,418.30	6,769.52	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	47.41	47.41	-	47.41	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	66,715.31	17,559.24	49,156.07	17,559.24	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	31,512.92	4,940.11	26,572.81	4,940.11	B6017
1026	50101600	50101600 Labor Oper Admin & General	91,929.08	13,130.10	78,798.98	13,130.10	B6018
1026	50102200	50102200 Labor Maint Pumping	1,077.09	1,088.33	(11.24)	1,088.33	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,187.77	221.02	1,966.75	221.02	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	16,649.07	8,442.48	8,206.59	8,442.48	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,928.74	3,098.07	17,830.67	3,098.07	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	9,186.42	(10,734.95)	19,921.37	(10,734.95)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	8,465.79	(6,912.18)	15,377.97	(6,912.18)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(222,429.46)	(14,130.37)	(208,299.09)	(14,130.37)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	35,634.08	4,081.81	31,552.27	4,081.81	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	14,491.68	6,736.06	7,755.62	6,736.06	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,422.07	2,223.10	1,198.97	2,223.10	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	59.26	59.26	-	59.26	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,859.07	(3,998.86)	6,857.93	(3,998.86)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	170.70	(185.76)	356.46	(185.76)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,816.51	1,651.97	2,164.54	1,651.97	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	216.12	216.12	-	216.12	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	54.03	54.03	-	54.03	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	3,086.57	2,142.20	944.37	2,142.20	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,525.53	(2,156.11)	3,681.64	(2,156.11)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	634.32	(220.59)	854.91	(220.59)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	35.53	35.53	-	35.53	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(35,634.08)	(4,081.81)	(31,552.27)	(4,081.81)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	250.84	(715.93)	966.77	(715.93)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	4,033.95	1,409.91	2,624.04	1,409.91	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,813.48	114.68	2,698.80	114.68	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	1,200.32	405.77	794.55	405.77	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	251.28	(328.68)	579.96	(328.68)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	118.10	118.10	-	118.10	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(250.84)	715.93	(966.77)	715.93	B6018
1026	50171000	50171000 Annual Performance Plan	51,837.42	7,547.29	44,290.13	7,547.29	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,363.33)	(765.00)	(7,598.33)	(765.00)	B6018
1026		Total: Salaries and wages	549,457.09	77,848.00	471,609.09	77,848.00	
1026	50610000	50610000 Pension Expense	12,487.00	306.00	12,181.00	306.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(3,926.39)	597.29	(4,523.68)	597.29	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	615.00	40,923.00	615.00	B6048
1026		Total: Pension expense	50,098.61	1,518.29	48,580.32	1,518.29	
1026	50510000	50510000 OPEB Expense	4,847.00	-	4,847.00	-	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(6,471.31)	(1,609.28)	(4,862.03)	(1,609.28)	B6048
1026	50550000	50550000 Group Insurance Expense	159,520.03	10,087.27	149,432.76	10,087.27	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(52,389.40)	678.36	(53,067.76)	678.36	B6048
1026	50560000	50560000 Health Savings Account Expense	9,750.00	1,570.69	8,179.31	1,570.69	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	-	(71,472.00)	-	B6048
1026		Total: Group insurance expense	43,784.32	10,727.04	33,057.28	10,727.04	
1026	50421000	50421000 401k Expense	21,917.87	3,110.39	18,807.48	3,110.39	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,406.23)	(613.23)	(6,793.00)	(613.23)	B6048
1026	50422000	50422000 Defined Contribution Expense	30,582.83	2,881.89	27,700.94	2,881.89	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,870.05)	(481.46)	(9,388.59)	(481.46)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,691.31	225.35	2,465.96	225.35	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(782.49)	(74.63)	(707.86)	(74.63)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,750.00	-	2,750.00	B6041
1026	50450016	50450016 Other Welfare - Admin & General	3,505.64	2,175.82	1,329.82	2,175.82	B6048
1026	50451000	50451000 Employee Awards	881.47	(293.22)	1,174.69	(293.22)	B6048
1026	50452000	50452000 Employee Physical Exams	394.31	159.31	235.00	159.31	B6048
1026	50456000	50456000 Tuition Aid	-	(596.20)	596.20	(596.20)	B6048

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50457000	50457000 Training	648.37	229.31	419.06	229.31	B6048
1026		Total: Other benefits	45,313.03	9,473.33	35,839.70	9,473.33	
1026		Total: Employee-related costs	688,653.05	99,566.66	589,086.39	99,566.66	
1026	53401000	53401000 AWWSC Services - Labor OPEX	293,779.96	38,069.65	255,710.31	38,069.65	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,626.86	526.10	6,100.76	526.10	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	45,220.63	5,639.60	39,581.03	5,639.60	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,957.78	174.93	20,782.85	174.93	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	35,614.00	(14,965.86)	50,579.86	(14,965.86)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	29,993.21	(589.91)	30,583.12	(589.91)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,692.61	(487.68)	11,180.29	(487.68)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,002.18	(2,983.23)	91,985.41	(2,983.23)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,177.92	(6,359.79)	29,537.71	(6,359.79)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	37,574.35	7,827.18	29,747.17	7,827.18	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	43,605.20	14,152.93	29,452.27	14,152.93	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	30,134.57	1,492.75	28,641.82	1,492.75	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,726.20	10,691.54	(8,965.34)	10,691.54	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,313.70	817.11	496.59	817.11	B6348
1026		Total: Service Company Costs	669,419.17	54,005.32	615,413.85	54,005.32	
1026		Management fees	-		-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	10.40	(415.20)	425.60	(415.20)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	14,628.74	1,878.48	12,750.26	1,878.48	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	17,899.39	(30,961.62)	48,861.01	(30,961.62)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	-	336.00	-	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(7,888.00)	7,888.00	(7,888.00)	B6328
1026	53155000	53155000 Contract Services - Legal	18,027.48	45,453.65	(27,426.17)	45,453.65	B6338
1026		Total: Contracted services	50,902.01	8,067.31	42,834.70	8,067.31	
1026	52532013	52532013 Electricity - Water Treatment	2,940.31	239.30	2,701.01	239.30	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,049.23	(48.84)	1,098.07	(48.84)	B6755
1026	52532016	52532016 Electricity - Admin & General	503.24	166.24	337.00	166.24	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(11.16)	(17.42)	6.26	(17.42)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,525.33	(1,451.26)	4,976.59	(1,451.26)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,525.71	(166.02)	1,691.73	(166.02)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	26.21	17.83	8.38	17.83	B6758
1026	52550016	52550016 Janitorial - Admin & General	7,896.87	7,896.87	-	7,896.87	B6758
1026	52571011	52571011 Security Service - Source of Supply	4,001.49	482.86	3,518.63	482.86	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	123.49	20.92	102.57	20.92	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	64.21	(167.57)	231.78	(167.57)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	409.59	51.50	358.09	51.50	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	189.56	232.65	(43.09)	232.65	B6755
1026	52583016	52583016 Water & WW - Admin & General	580.61	109.95	470.66	109.95	B6758
1026		Total: Building Maintenance and Services	22,824.69	7,367.01	15,457.68	7,367.01	
1026	52574013	52574013 Telephone - Water Treatment	1,351.82	(686.70)	2,038.52	(686.70)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	889.35	(451.76)	1,341.11	(451.76)	B6755
1026	52574016	52574016 Telephone - Admin & General	10,257.68	(6,382.19)	16,639.87	(6,382.19)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	41.35	8.09	33.26	8.09	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	58.23	55.03	3.20	55.03	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	53.13	1,781.11	(1,727.98)	1,781.11	B6757
1026	52574116	52574116 Cell Phone - Admin & General	5,579.88	8,762.87	(3,182.99)	8,762.87	B6758
1026	52574200	52574200 Data Lines - Admin & General	155.94	62.35	93.59	62.35	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	7,497.13	10,344.17	(2,847.04)	10,344.17	B6758
1026		Total: Telecommunication expenses	25,884.51	13,492.97	12,391.54	13,492.97	
1026	52562513	52562513 Overnight Shipping - Water Treatment	54.83	32.63	22.20	32.63	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	358.96	(423.76)	782.72	(423.76)	B6758
1026	52566700	52566700 Printing	-	(3,441.81)	3,441.81	(3,441.81)	B6758
1026		Total: Postage, printing and stationary	413.79	(3,832.94)	4,246.73	(3,832.94)	
1026	52526100	52526100 Credit Line Fees Interco	4,324.81	571.61	3,753.20	571.61	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	267.37	82.42	184.95	82.42	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	260.43	(6.58)	267.01	(6.58)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,253.01	1,430.80	822.21	1,430.80	B6758
1026	52571500	52571500 Software Licenses	2,746.25	1,330.66	1,415.59	1,330.66	B6758
1026	52582012	52582012 Uniforms - Pumping	228.93	(872.70)	1,101.63	(872.70)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(153.92)	153.92	(153.92)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,041.15	4,096.88	944.27	4,096.88	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(200.00)	200.00	(200.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	180.26	(2,566.52)	2,746.78	(2,566.52)	B6757
1026	52599800	52599800 PCard Undistributed	1,670.89	1,625.79	45.10	1,625.79	B6758
1026		Total: Office supplies and services	16,973.10	5,338.44	11,634.66	5,338.44	
1026	52534000	52534000 Employee Expenses	2,228.84	3,344.91	(1,116.07)	3,344.91	B6758
1026	52534200	52534200 Conferences & Registration	-	(415.00)	415.00	(415.00)	B6758
1026	52535000	52535000 Meals Deductible	3,420.56	539.28	2,881.28	539.28	B6758
1026	52535100	52535100 Meals Non-Deductible	57.15	57.15	-	57.15	B6758
1026	52567000	52567000 Relocation Expenses	(12,020.02)	(12,020.02)	-	(12,020.02)	B6758
1026		Total: Employee related expense travel & entertainme	(6,313.47)	(8,493.68)	2,180.21	(8,493.68)	
1026	52000000	52000000 M & S (O&M) - Natural Account	203.76	203.76	-	203.76	B6205
1026	52001200	52001200 M & S Oper - Pumping	2,589.18	2,266.73	322.45	2,266.73	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,662.85	(1,149.38)	6,812.23	(1,149.38)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,461.09	5,317.21	7,143.88	5,317.21	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	19,280.00	19,280.00	-	19,280.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,575.47	19,857.03	4,718.44	19,857.03	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	633.25	418.25	215.00	418.25	B6755
1026	52501600	52501600 Misc Oper - Admin & General	19,430.44	7,985.40	11,445.04	7,985.40	B6758
1026	52514700	52514700 Community Partnerships	1,250.00	(20,250.00)	21,500.00	(20,250.00)	B6758
1026	52514900	52514900 Customer Education	-	4,820.00	(4,820.00)	4,820.00	B6758

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52514901	52514901 Customer Education Communication - Reg	3,155.86	1,206.84	1,949.02	1,206.84	B6758
1026	52514903	52514903 Customer Education Communication - Issues	2,993.50	1,873.50	1,120.00	1,873.50	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(60.00)	60.00	(60.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,765.28	41.19	4,724.09	41.19	B6758
1026	52549000	52549000 Injuries and Damages	56,269.15	56,269.15	-	56,269.15	B6758
1026	52554500	52554500 Lab Supplies	(2,265.06)	(5,167.48)	2,902.42	(5,167.48)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	-	(125.00)	125.00	(125.00)	B6758
1026	52585000	52585000 Discounts Available	(8,782.47)	(4,318.75)	(4,463.72)	(4,318.75)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	32.66	34.53	(1.87)	34.53	B6758
1026		Total: Miscellaneous expenses	143,690.45	88,519.29	55,171.16	88,519.29	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	75.65	(75.65)	75.65	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	75.65	5.07	75.65	
1026	55000000	55000000 Transportation (O&M) - Natural Account	7,753.89	(23,982.04)	31,735.93	(23,982.04)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(2,208.84)	2,208.84	(2,208.84)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	-	(3,689.64)	3,689.64	(3,689.64)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(165.58)	165.58	(165.58)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	391.51	391.51	-	391.51	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(22,839.45)	25,681.54	(48,520.99)	25,681.54	B6508
1026	55010100	55010100 Transportation Lease Costs	5,295.14	(4,477.85)	9,772.99	(4,477.85)	B6508
1026	55010200	55010200 Transportation Lease Fuel	17,423.46	(3,622.44)	21,045.90	(3,622.44)	B6508
1026	55010300	55010300 Transportation Lease Maint	(3,584.19)	(7,977.11)	4,392.92	(7,977.11)	B6508
1026		Total: Transportation	4,440.36	(20,050.45)	24,490.81	(20,050.45)	
1026		Total: Operating supplies and services	258,896.16	90,483.60	168,412.56	90,483.60	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(21,792.61)	(19,526.33)	(2,266.28)	(19,526.33)	B6707
1026		Total: Uncollectible accounts expense	(21,792.61)	(19,526.33)	(2,266.28)	(19,526.33)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,257.88	389.59	6,868.29	389.59	B6757
1026	52520000	52520000 Collection Agencies	-	56.53	(56.53)	56.53	B6757
1026		Total: Customer accounting, other	7,257.88	446.12	6,811.76	446.12	
1026	55110000	55110000 Insurance Vehicle	1,577.75	-	1,577.75	-	B6568
1026	55710000	55710000 Insurance General Liability	68,859.93	(499.98)	69,359.91	(499.98)	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.21	(475.86)	4,767.07	(475.86)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,524.05)	(1,139.25)	(384.80)	(1,139.25)	B6588
1026	55730000	55730000 Insurance Other	497.97	(272.68)	770.65	(272.68)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	-	21,247.38	-	B6598
1026		Total: Insurance other than group	94,950.19	(2,387.77)	97,337.96	(2,387.77)	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(934.05)	934.05	(934.05)	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,725.31	(1,657.62)	5,382.93	(1,657.62)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,924.57	(3,163.38)	5,087.95	(3,163.38)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	1,886.38	(5,168.41)	7,054.79	(5,168.41)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	8,301.55	6,960.30	1,341.25	6,960.30	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	-	(98.33)	98.33	(98.33)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(525.46)	525.46	(525.46)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	-	458.01	-	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	(47,304.55)	(77,245.01)	29,940.46	(77,245.01)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,485.00	3,435.00	50.00	3,435.00	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	350.50	(1.40)	351.90	(1.40)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	6,010.26	(49.16)	6,059.42	(49.16)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	8,659.98	(18,455.58)	27,115.56	(18,455.58)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,301.47	(195.53)	1,497.00	(195.53)	B6358
1026		Total: Maintenance supplies and services	(11,201.52)	(97,098.63)	85,897.11	(97,098.63)	
1026	88101000	88101000 Capital Movements - UP	627,172.50	(399,273.28)	1,026,445.78	(399,273.28)	B6758
1026	88106000	88106000 Capital Movements - CCNC	6,560,967.94	5,200,387.51	1,360,580.43	5,200,387.51	B6758
1026	88107000	88107000 Capital Movements - CWIP	(4,664,673.73)	(5,913,004.06)	1,248,330.33	(5,913,004.06)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(66,511.01)	(66,511.01)	-	(66,511.01)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(752,579.08)	(752,579.08)	-	(752,579.08)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	579,204.83	1,284,458.92	(705,254.09)	1,284,458.92	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	82,552.11	(76,263.39)	158,815.50	(76,263.39)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(82,552.11)	83,732.09	(166,284.20)	83,732.09	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	912,775.19	466,478.74	446,296.45	466,478.74	B6758
1026	88257100	88257100 Capital Movements - RWIP	(402,649.57)	(185,221.53)	(217,428.04)	(185,221.53)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(714,481.86)	(714,481.86)	-	(714,481.86)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	692,351.86	711,107.91	(18,756.05)	711,107.91	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(20,110.57)	(6,708.85)	(13,401.72)	(6,708.85)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	680.50	(7,749.09)	8,429.59	(7,749.09)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,752,147.00)	375,626.98	(3,127,773.98)	375,626.98	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,004,923.92	226,964.78	1,777,959.14	226,964.78	
1026	68011000	68011000 Depreciation Exp - UPIS General	867,513.23	22,138.01	845,375.22	22,138.01	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	142,335.67	22,586.29	119,749.38	22,586.29	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(46,083.29)	(34,042.39)	(12,040.90)	(34,042.39)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,916.73)	(116.74)	(5,799.99)	(116.74)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,512.75)	(287.55)	(19,225.20)	(287.55)	B403
1026		Total: Depreciation	938,336.13	10,277.62	928,058.51	10,277.62	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	73,586.55	3,296.13	70,290.42	3,296.13	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.29)	1.91	(517.20)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,532.87)	(45.29)	(2,487.58)	(45.29)	B403
1026		Total: Removal costs, net	70,538.39	3,252.75	67,285.64	3,252.75	
1026		Total: Depreciation and amortization	1,008,967.49	13,530.37	995,437.12	13,530.37	
1026	69011000	69011000 FIT - Current	105,236.63	(310,127.89)	415,364.52	(310,127.89)	B40910

Tennessee American Water Company
Trial Balance as of January 31, 2024

Company Code	Account Number	Description	January 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Current federal income taxes - operating	105,236.63	(310,127.89)	415,364.52	(310,127.89)	
1026	69021000	69021000 SIT - Current	31,338.17	(97,588.12)	128,926.29	(97,588.12)	B40911
1026		Total: Current state income taxes - operating	31,338.17	(97,588.12)	128,926.29	(97,588.12)	
1026		Total: Current income taxes - operating	136,574.80	(407,716.01)	544,290.81	(407,716.01)	
1026	69065000	69065000 Deferred FIT - Other	98,708.29	190,899.00	(92,190.71)	190,899.00	B41010
1026		Total: Deferred federal income tax expense	98,708.29	190,899.00	(92,190.71)	190,899.00	
1026	69073500	69073500 Deferred SIT - Other	44,022.50	45,400.02	(1,377.52)	45,400.02	B41011
1026		Total: Deferred state income tax expense	44,022.50	45,400.02	(1,377.52)	45,400.02	
1026		Total: Deferred taxes	142,730.79	236,299.02	(93,568.23)	236,299.02	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(311.67)	(311.67)	-	(311.67)	B41211
1026		Total: Amortization of investment tax credits	(311.67)	(311.67)	-	(311.67)	
1026		Total: Incomes Taxes - Operating	278,993.92	(171,728.66)	450,722.58	(171,728.66)	
1026	68520000	68520000 Property Taxes	335,192.10	47,629.65	287,562.45	47,629.65	B40811
1026	68532000	68532000 FUTA	3,487.90	165.02	3,322.88	165.02	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,140.20)	(29.19)	(1,111.01)	(29.19)	B40812
1026	68533000	68533000 FICA	63,421.58	10,330.38	53,091.20	10,330.38	B40812
1026	68533100	68533100 FICA Cap Credits	(20,083.11)	(2,241.20)	(17,841.91)	(2,241.20)	B40812
1026	68535000	68535000 SUTA	1,021.88	43.53	978.35	43.53	B40812
1026	68535100	68535100 SUTA Cap Credits	(333.46)	(6.74)	(326.72)	(6.74)	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	6,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	557,150.56	68,942.45	488,208.11	68,942.45	
1026		Total: Operating expenses, net	3,850,035.89	137,708.94	3,712,326.95	137,708.94	
1026		Total: Operating Income (loss)	(1,284,975.65)	592,729.14	(1,877,704.79)	592,729.14	
1026	81810000	81810000 Interest Income	138,256.95	138,256.95	-	138,256.95	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(148,882.00)	(148,882.00)	-	(148,882.00)	B4273
1026		Total: Interest income	(10,625.05)	(10,625.05)	-	(10,625.05)	
1026	70510000	70510000 AFUDC - Equity	(17,127.78)	(5,491.48)	(11,636.30)	(5,491.48)	B420
1026		Total: Allowance for funds used during construction	(17,127.78)	(5,491.48)	(11,636.30)	(5,491.48)	
1026	71511000	71511000 M&J Revenues	(6,229.00)	(2,278.00)	(3,951.00)	(2,278.00)	B415
1026	71521000	71521000 M&J Expenses	5,438.42	(7,087.92)	12,526.34	(7,087.92)	B416
1026		Total: Other miscellaneous income	(790.58)	(9,365.92)	8,575.34	(9,365.92)	
1026		Total: Other Income	(28,543.41)	(25,482.45)	(3,060.96)	(25,482.45)	
1026	75820000	75820000 Other Income Deductions	3,500.00	3,500.00	-	3,500.00	B426
1026	75840000	75840000 Lobbying Expenses	689.38	157.13	532.25	157.13	B426
1026		Total: Other miscellaneous deductions	4,189.38	3,657.13	532.25	3,657.13	
1026		Total: Other Deductions	4,189.38	3,657.13	532.25	3,657.13	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.48	45,312.50	338,375.98	45,312.50	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.79	45,312.50	379,545.29	45,312.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	36,759.35	(7,599.76)	44,359.11	(7,599.76)	B4272
1026		Total: Interest on short-term debt	36,759.35	(7,599.76)	44,359.11	(7,599.76)	
1026	85000000	85000000 AFUDC Debt	(18,909.27)	(6,192.95)	(12,716.32)	(6,192.95)	B420
1026		Total: Allowance for borrowed funds used during cons	(18,909.27)	(6,192.95)	(12,716.32)	(6,192.95)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.98	6,275.61	6,464.37	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	227.78	1,562.05	227.78	B428
1026		Total: Amortization of debt expense	14,717.62	6,503.23	8,214.39	6,503.23	
1026		Total: Interest Charges	457,425.49	38,023.02	419,402.47	38,023.02	
1026		Total: Other Income (Expenses)	433,071.46	16,197.70	416,873.76	16,197.70	
1026		Total: Income (loss) before income taxes	(851,904.19)	608,926.84	(1,460,831.03)	608,926.84	
1026		Total: Net income (loss)	(851,904.19)	608,926.84	(1,460,831.03)	608,926.84	
1026		Total: Net Income Available to common stockholders	(851,904.19)	608,926.84	(1,460,831.03)	608,926.84	
1026		Total: PROFIT & LOSS STATEMENT	(851,904.19)	608,926.84	(1,460,831.03)	608,926.84	

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	319,688.64	756,575.39	319,688.64	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,638,571.91	89,106.59	7,549,465.32	89,106.59	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,006.47	-	18,584,006.47	-	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,452,150.65	10,546.48	4,441,604.17	10,546.48	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,027,324.51	794,314.98	5,233,009.53	794,314.98	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,094,609.01	1,154,446.03	1,940,162.98	1,154,446.03	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,620,002.90	(194.60)	2,620,197.50	(194.60)	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	29,885,667.74	992,470.72	28,893,197.02	992,470.72	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,805,247.59	290,039.53	14,515,208.06	290,039.53	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	164,865,891.03	6,419,745.12	158,446,145.91	6,419,745.12	B3314
1026	10133300	10133300 UPIS - Services	34,230,050.78	1,543,620.87	32,686,429.91	1,543,620.87	B3334
1026	10133410	10133410 UPIS - Meters	24,043,017.93	4,979,371.66	19,063,646.27	4,979,371.66	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,119,985.62	3,528,287.78	22,591,697.84	3,528,287.78	B3344
1026	10133500	10133500 UPIS - Hydrants	13,706,667.20	1,168,793.62	12,537,873.58	1,168,793.62	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	(1,031.44)	223,452.50	(1,031.44)	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	11,209,196.08	(3,772,933.89)	14,982,129.97	(3,772,933.89)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,239,121.43	68,708.07	7,170,413.36	68,708.07	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	971,826.46	18,754.41	953,072.05	18,754.41	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	162,175.42	4,795.46	157,379.96	4,795.46	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,417,238.03	117,127.45	2,300,110.58	117,127.45	B3465
1026	10134700	10134700 UPIS - Misc Equipment	667,622.99	63,175.50	604,447.49	63,175.50	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10300000	10300000 Property Held Future	10,000.00	10,000.00	-	10,000.00	B103
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,051,446.64	(1,539,079.71)	3,590,526.35	(1,539,079.71)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	487,029.60	(88.71)	487,118.31	(88.71)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	14,262,145.21	(35.59)	14,262,180.80	(35.59)	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	936,406.99	180,263.39	756,143.60	180,263.39	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,161,913.15	1,747,215.94	414,697.21	1,747,215.94	B3062
1026	10630900	10630900 CCNC Supply Mains	1,349,045.01	-	1,349,045.01	-	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	85,302.27	(683.21)	85,985.48	(683.21)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	5,996,058.35	1,031,923.60	4,964,134.75	1,031,923.60	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	106,233.17	57,414.82	48,818.35	57,414.82	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,182,077.10	218,239.09	1,963,838.01	218,239.09	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,300,918.87	1,887,634.05	5,413,284.82	1,887,634.05	B3304
1026	10633100	10633100 CCNC - Transmsn & Distr Mains Not Classified	32,272,236.51	5,288,366.99	26,983,869.52	5,288,366.99	B3314
1026	10633300	10633300 CCNC Services	345,271.70	(299,211.57)	644,483.27	(299,211.57)	B3334
1026	10633410	10633410 CCNC Meters	5,506,728.76	653,811.91	4,852,916.85	653,811.91	B3344
1026	10633420	10633420 CCNC Meter Installations	245,453.90	(1,853,606.07)	2,099,059.97	(1,853,606.07)	B3344
1026	10633500	10633500 CCNC Hydrants	649,090.40	(402,433.37)	1,051,523.77	(402,433.37)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	8,542,509.14	3,327,861.04	5,214,648.10	3,327,861.04	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	3,945,839.26	1,305,696.39	2,640,142.87	1,305,696.39	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	401,120.65	280,816.79	120,303.86	280,816.79	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	9,408.15	1,604.22	7,803.93	1,604.22	B3445
1026	10634600	10634600 CCNC Communication Equipment	400,418.72	128,135.52	272,283.20	128,135.52	B3465
1026	10634700	10634700 CCNC Misc Equipment	308,374.28	(24,784.28)	333,158.56	(24,784.28)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	472,422,019.36	29,787,894.22	442,634,125.14	29,787,894.22	
1026	10700000	10700000 CWIP	6,216,799.55	(1,067,793.43)	7,284,592.98	(1,067,793.43)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	421,387.28	252,323.74	169,063.54	252,323.74	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(358.00)	358.00	(358.00)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	6,596,708.64	(798,367.00)	7,395,075.64	(798,367.00)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(187,725,711.60)	(11,783,123.19)	(175,942,588.41)	(11,783,123.19)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,909,108.26)	(120,188.07)	(4,788,920.19)	(120,188.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,013,105.90	6,634,554.46	51,378,551.44	6,634,554.46	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,355.40)	(1,115.64)	(35,239.76)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(134,667,929.36)	(5,269,872.44)	(129,398,056.92)	(5,269,872.44)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	340,601,220.00	23,719,654.78	316,881,565.22	23,719,654.78	
1026		Total: Total Property Plant & Equipment	340,601,220.00	23,719,654.78	316,881,565.22	23,719,654.78	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	143.59	(2,787.54)	2,931.13	(2,787.54)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(156,864.99)	(71,134.34)	(85,730.65)	(71,134.34)	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(1,364.15)	(1,364.15)	-	(1,364.15)	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(160,378.36)	(72,250.60)	(88,127.76)	(72,250.60)	B234
1026	13162600	13162600 US Bank TN - Main	276,283.48	61,120.61	215,162.87	61,120.61	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	140,788.56	36,255.24	104,533.32	36,255.24	B1312
1026	13162610	13162610 US Bank TN - Firtech Collections	348.46	(1,016.53)	1,364.99	(1,016.53)	B1312

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	7,956.06	5,992.85	1,963.21	5,992.85	B1312
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E-Returns	(602.30)	(38.60)	(563.70)	(38.60)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	166.47	6.94	159.53	6.94	B1312
1026		Total: Cash and cash equivalents	108,476.82	(45,216.12)	153,692.94	(45,216.12)	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,794,342.99	(595,503.30)	4,389,846.29	(595,503.30)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	780,016.54	780,016.54	-	780,016.54	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(4,426.95)	(4,426.95)	-	(4,426.95)	B141
1026	14100999	14100999 A/R - Customer - Returns Clarification	79.34	260.05	(180.71)	260.05	B141
1026		Total: Utility customer accounts receivable	4,570,011.92	180,346.34	4,389,665.58	180,346.34	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	3,100.00	(3,100.00)	3,100.00	B145
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	14,793.55	(28,521.58)	43,315.13	(28,521.58)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	46,520.93	(21,790.63)	68,311.56	(21,790.63)	B145
1026		Total: Receivable from affiliated companies	61,314.48	(200,450.36)	261,764.84	(200,450.36)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	562,772.74	(710,988.73)	1,273,761.47	(710,988.73)	B142
1026	14611000	14611000 Misc A/R - Manual	1,492.77	20.95	1,471.82	20.95	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	53,547.46	(8,005.88)	61,553.34	(8,005.88)	B142
1026		Total: Other receivables, net	617,812.97	(718,973.66)	1,336,786.63	(718,973.66)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(251,906.15)	113,875.18	(365,781.33)	113,875.18	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(11,917.37)	18,329.91	(30,247.28)	18,329.91	B142
1026		Total: Allowance for uncollectible accounts	(263,823.52)	132,205.09	(396,028.61)	132,205.09	
1026		Total: Accounts receivable, net	4,985,315.85	(606,872.59)	5,592,188.44	(606,872.59)	
1026	14400000	14400000 Unbilled Utility Revenue	2,648,103.67	176,737.57	2,471,366.10	176,737.57	B173
1026		Total: Unbilled revenues	2,648,103.67	176,737.57	2,471,366.10	176,737.57	
1026	15110000	15110000 Inventory - Plant Material	1,484,363.66	(113,547.02)	1,597,910.68	(113,547.02)	B151
1026	15130000	15130000 Inventory - Chemicals	273,291.90	(42,928.22)	316,220.12	(42,928.22)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	52,868.51	19,226.64	33,641.87	19,226.64	B153
1026		Total: Materials and supplies	1,810,524.07	(137,248.60)	1,947,772.67	(137,248.60)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	341,184.64	25,087.64	316,097.00	25,087.64	B162
1026	16520000	16520000 Prepaid Insurance	318,152.88	(109,810.48)	427,963.36	(109,810.48)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	(40,575.45)	(1,558.22)	(39,017.23)	(1,558.22)	B162
1026	16550000	16550000 Prepaid Other	2,575.30	26,874.61	(24,299.31)	26,874.61	B162
1026	16550010	16550010 Prepaid Other - Global	84,971.55	(4,166.00)	89,137.55	(4,166.00)	B162
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	256,049.00	256,049.00	-	256,049.00	B174
1026		Total: Other current assets	977,357.92	192,476.55	784,881.37	192,476.55	
1026		Total: Total Current Assets	10,529,778.33	(420,123.19)	10,949,901.52	(420,123.19)	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	1,075,342.24	863,200.53	212,141.71	863,200.53	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	149,600.00	80,812.62	68,787.38	80,812.62	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(1,224,942.24)	(1,224,942.24)	-	(1,224,942.24)	B1862
1026		Total: Reg asset - income tax recovery	-	(280,929.09)	280,929.09	(280,929.09)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	5,672.10	(2,266.43)	7,938.53	(2,266.43)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,321,698.63	95,036.11	1,226,662.52	95,036.11	B181
1026		Total: Debt and preferred stock expense	1,327,370.73	92,769.68	1,234,601.05	92,769.68	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	126,595.78	126,595.78	-	126,595.78	B1861
1026		Total: Deferred rate case	126,595.78	126,595.78	-	126,595.78	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(243,101.00)	243,101.00	(243,101.00)	B174
1026	18680162	18680162 Reg Asset- Closing Costs	6,833.46	(999.96)	7,833.42	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	126,144.38	(28,032.12)	154,176.50	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026		Total: Other regulatory assets	165,855.55	(272,133.08)	437,988.63	(272,133.08)	
1026		Total: Regulatory assets	1,619,822.06	(333,696.71)	1,953,518.77	(333,696.71)	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	907.90	(938.55)	1,846.45	(938.55)	B1862
1026		Total: Operating lease right-of-use assets	907.90	(938.55)	1,846.45	(938.55)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	100,230.28	20,393.61	79,836.67	20,393.61	B181
1026		Total: Other long-term assets	100,230.28	20,393.61	79,836.67	20,393.61	
1026		Total: Total Regulatory and other long-term assets	1,720,960.24	(314,241.65)	2,035,201.89	(314,241.65)	
1026		Total: ASSETS	352,851,958.57	22,985,289.94	329,866,668.63	22,985,289.94	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(86,809,405.70)	(11,053,336.19)	(75,756,069.51)	(11,053,336.19)	B211
1026		Total: Paid-in capital	(86,809,405.70)	(11,053,336.19)	(75,756,069.51)	(11,053,336.19)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(152,749,509.54)	(16,538,261.96)	(136,211,247.58)	(16,538,261.96)	
1026		Total: Total Equity	(152,749,509.54)	(16,538,261.96)	(136,211,247.58)	(16,538,261.96)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	302,383.07	(19,119.60)	321,502.67	(19,119.60)	B221
1026	22115000	22115000 Bonds - Interco	(106,280,321.04)	(4,000,000.00)	(102,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(111,677,937.97)	(4,019,119.60)	(107,658,818.37)	(4,019,119.60)	
1026		Total: Total Long-term debt	(111,677,937.97)	(4,019,119.60)	(107,658,818.37)	(4,019,119.60)	
1026		Total: Total Capitalization	(264,427,447.51)	(20,557,381.56)	(243,870,065.95)	(20,557,381.56)	
1026	23121000	23121000 In-House Cash Center Bank	(9,252,134.14)	6,905,413.60	(16,157,547.74)	6,905,413.60	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(9,074.13)	43,967.74	(53,041.87)	43,967.74	B234
1026		Total: In-House Cash Center	(9,261,208.27)	6,949,381.34	(16,210,589.61)	6,949,381.34	
1026		Total: Short-term debt	(9,261,208.27)	6,949,381.34	(16,210,589.61)	6,949,381.34	
1026	22215000	22215000 Current Portion LTD - Interco	(11,000,000.00)	(11,000,000.00)	-	(11,000,000.00)	B221
1026		Total: Current portion long-term debt	(11,000,000.00)	(11,000,000.00)	-	(11,000,000.00)	
1026	23410000	23410000 A/P - Reconciliation Account	(865,464.73)	295,000.23	(1,160,464.96)	295,000.23	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(164,606.21)	40,809.89	(205,416.10)	40,809.89	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(10,288.82)	781.29	(11,070.11)	781.29	B231

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	23430600	23430600 A/P - Workbasket Accrual	(87,829.26)	16,182.05	(104,011.31)	16,182.05	B231
1026	23430700	23430700 A/P - Pcard Accrual	(21,436.36)	(2,971.22)	(18,465.14)	(2,971.22)	B231
1026	23431000	23431000 A/P - Misc Global	(86,107.40)	(73,730.71)	(12,376.69)	(73,730.71)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,934,779.45)	1,849,323.07	(3,784,102.52)	1,849,323.07	B231
1026	23436000	23436000 A/P-GRIR Capital Services	130,188.34	86,156.52	44,031.82	86,156.52	B231
1026		Total: Accounts payable external	(3,040,323.89)	2,211,551.12	(5,251,875.01)	2,211,551.12	
1026	23510000	23510000 A/P Associated Companies	(3,347.05)	54.14	(3,401.19)	54.14	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	859,839.32	26,302.00	833,537.32	26,302.00	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(871,192.43)	687.41	(871,879.84)	687.41	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	(14,700.16)	27,312.42	(42,012.58)	27,312.42	
1026		Total: Accounts payable	(3,055,024.05)	2,238,863.54	(5,293,887.59)	2,238,863.54	
1026	23621000	23621000 Accrued FIT - Current Year	(205,660.04)	(105,457.20)	(100,202.84)	(105,457.20)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	1,091,856.00	59,632.34	1,091,856.00	B23612
1026		Total: Accrued federal income tax	945,828.30	986,398.80	(40,570.50)	986,398.80	
1026	23631000	23631000 Accrued SIT - Current Year	(61,482.70)	(558,460.86)	496,978.16	(558,460.86)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	766,783.00	157,812.69	766,783.00	B23612
1026		Total: Accrued state income tax	863,112.99	208,322.14	654,790.85	208,322.14	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(71,310.56)	(10,332.56)	(60,978.00)	(10,332.56)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,109,868.98)	(1,361,145.45)	(748,723.53)	(1,361,145.45)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(3,651.52)	(3,262.39)	(389.13)	(3,262.39)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(974,654.00)	(78,632.00)	(896,022.00)	(78,632.00)	B23611
1026		Total: Other accrued taxes	(3,159,506.06)	(1,453,372.40)	(1,706,133.66)	(1,453,372.40)	
1026		Total: Taxes accrued, including income taxes	(1,350,564.77)	(258,651.46)	(1,091,913.31)	(258,651.46)	
1026	23720000	23720000 Interest Accrued - LTD	(223,440.00)	-	(223,440.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,649,894.90)	(114,791.65)	(1,535,103.25)	(114,791.65)	B2371
1026		Total: Interest accrued	(1,873,334.90)	(114,791.65)	(1,758,543.25)	(114,791.65)	
1026	24120000	24120000 Accrued Vacation Pay	(256,049.00)	(12,948.00)	(243,101.00)	(12,948.00)	B241
1026	24120200	24120200 Accrued Power	(200,010.01)	(14,579.24)	(185,430.77)	(14,579.24)	B241
1026	24120300	24120300 Accrued Legal	(105,486.50)	(67,119.95)	(38,366.55)	(67,119.95)	B241
1026	24120600	24120600 Accrued Wages	(259,607.87)	(56,603.46)	(203,004.41)	(56,603.46)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(1,750.21)	(1,537.17)	(213.04)	(1,537.17)	B241
1026	24121000	24121000 Accrued Waste Disposal	(93,516.79)	15,008.57	(108,525.36)	15,008.57	B241
1026	24121100	24121100 Accrued Retiree Medical	(8,194.06)	(1,644.34)	(6,549.72)	(1,644.34)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(11,508.41)	(2,857.53)	(8,650.88)	(2,857.53)	B241
1026	24121400	24121400 Accrued Bank Fees	(14,335.48)	596.93	(14,932.41)	596.93	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(8,111.46)	(2,114.75)	(5,996.71)	(2,114.75)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(661,815.94)	(67,095.93)	(594,720.01)	(67,095.93)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(15,058.00)	(15,058.00)	-	(15,058.00)	B241
1026	24126200	24126200 Accrued Paving	-	471.49	(471.49)	471.49	B241
1026	24133000	24133000 Unclaimed Customer Credits	(45,779.18)	45,857.99	(91,637.17)	45,857.99	B241
1026	24133200	24133200 Unclaimed A/P Checks	(41,340.03)	(22,343.42)	(18,996.61)	(22,343.42)	B241
1026	24142014	24142014 WH PR - ESPP	(18,579.19)	(1,794.88)	(16,784.31)	(1,794.88)	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,062.52)	(123.97)	(938.55)	(123.97)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(64,099.01)	5,087.70	(69,186.71)	5,087.70	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(87,609.79)	27,208.35	(114,818.14)	27,208.35	B241
1026	24164000	24164000 GRIR - Non-inventory	(314,259.93)	(104,552.79)	(209,707.14)	(104,552.79)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(810.00)	(528.00)	(282.00)	(528.00)	B241
1026	24172000	24172000 CFO Sales Tax	39,546,744.54	4,619,192.39	34,927,552.15	4,619,192.39	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(39,894,064.63)	(4,642,276.37)	(35,251,788.26)	(4,642,276.37)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0.11	-	0.11	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(291,735.87)	5,998.69	(297,734.56)	5,998.69	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(780,016.54)	(780,016.54)	-	(780,016.54)	B241
1026	25299900	25299900 Advances for Construction - Current	(984,684.14)	(274,332.75)	(710,351.39)	(274,332.75)	B252
1026		Total: Other current liabilities	(5,078,937.84)	(1,814,285.39)	(3,264,652.45)	(1,814,285.39)	
1026		Total: Total Current Liabilities	(31,619,069.83)	(3,999,483.62)	(27,619,586.21)	(3,999,483.62)	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,012,096.14)	(1,131,846.81)	(3,880,249.33)	(1,131,846.81)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,570.36)	158,975.08	(1,050,545.44)	158,975.08	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(58,712.41)	(37,951.06)	(20,761.35)	(37,951.06)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(1,461,375.21)	228,137.88	(1,689,513.09)	228,137.88	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,236,473.38)	248,855.20	(1,485,328.58)	248,855.20	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,366.60)	15,768.71	(38,135.31)	15,768.71	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	-	(30,903.66)	30,903.66	(30,903.66)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(782,339.34)	248,855.22	(1,031,194.56)	248,855.22	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(22,346.74)	15,768.71	(38,115.45)	15,768.71	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	984,684.14	274,332.75	710,351.39	274,332.75	B252
1026		Total: Customer Advances for construction	(8,567,911.93)	(6,066.80)	(8,561,845.13)	(6,066.80)	
1026	25310000	25310000 Deferred FIT Liability - Property	(45,599,061.84)	(45,752,962.71)	153,900.87	(45,752,962.71)	B283
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,576,066.41	9,393,594.98	(1,817,528.57)	9,393,594.98	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	687,860.05	30,120,444.34	(29,432,584.29)	30,120,444.34	B283
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,678,134.85	3,322,238.14	(644,103.29)	3,322,238.14	B283
1026		Total: Federal Deferred income taxes long-term	(34,657,000.53)	(2,916,685.25)	(31,740,315.28)	(2,916,685.25)	
1026	25320000	25320000 Deferred SIT Liability - Property	(11,008,360.22)	(10,378,921.50)	(629,438.72)	(10,378,921.50)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,325.80)	(48,715.24)	6,389.44	(48,715.24)	B283

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25321000	25321000 Deferred SIT Liability – Non Property	(213,128.10)	8,239,567.71	(8,452,695.81)	8,239,567.71	B283
1026		Total: State Deferred income taxes long-term	(11,263,814.12)	(2,188,069.03)	(9,075,745.09)	(2,188,069.03)	
1026		Total: Deferred income taxes	(45,920,814.65)	(5,104,754.28)	(40,816,060.37)	(5,104,754.28)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(11,564.03)	5,355.97	(16,920.00)	5,355.97	B2551
1026		Total: Deferred investment tax credits	(11,564.07)	5,355.97	(16,920.04)	5,355.97	
1026	25700000	25700000 Reg Liab - Cost of Removal	22,559,976.76	3,655,538.27	18,904,438.49	3,655,538.27	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	270,597.24	(527,842.91)	798,440.15	(527,842.91)	B1862
1026		Total: Reg liability - cost of removal	22,830,574.00	3,127,695.36	19,702,878.64	3,127,695.36	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,650,626.71)	(557,605.77)	(10,093,020.94)	(557,605.77)	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(781,949.15)	(85,206.56)	(696,742.59)	(85,206.56)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(4,055.02)	1,866.30	(5,921.32)	1,866.30	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	1,224,942.24	1,224,942.24	-	1,224,942.24	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,705,912.37)	(399,895.87)	(2,306,016.50)	(399,895.87)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026	25689900	25689900 Reg Liab - Other	2,085,027.97	848,732.93	1,236,295.04	848,732.93	B253
1026		Total: Other regulatory liabilities	(11,514,773.04)	1,081,433.27	(12,596,206.31)	1,081,433.27	
1026		Total: Regulatory liabilities	11,315,800.96	4,209,128.63	7,106,672.33	4,209,128.63	
1026	26212000	26212000 Accrued Pension Expense	3,198,805.65	406,954.00	2,791,851.65	406,954.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,198,805.79	406,954.00	2,791,851.79	406,954.00	
1026	26221000	26221000 Accrued OPEB	5,357,130.02	890,424.00	4,466,706.02	890,424.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(168,710.52)	(15,146.12)	(153,564.40)	(15,146.12)	B253
1026		Total: Accrued postretirement benefit expense	5,188,419.50	875,277.88	4,313,141.62	875,277.88	
1026	26300000	26300000 Operating Lease Long-Term Liability	-	907.90	(907.90)	907.90	B224
1026		Total: Operating lease long-term liabilities	-	907.90	(907.90)	907.90	
1026	26580000	26580000 FIN 48 Reserve - Federal	(309,152.33)	275,606.61	(584,758.94)	275,606.61	B265
1026	26581000	26581000 FIN 48 Reserve - State	(149,975.01)	6,548.12	(156,523.13)	6,548.12	B265
1026		Total: Other tax liabilities	(459,127.34)	282,154.73	(741,282.07)	282,154.73	
1026		Total: Other Deferred Credits	(459,127.34)	282,154.73	(741,282.07)	282,154.73	
1026		Total: Regulatory and other long-term liabilities	(35,256,391.74)	668,958.03	(35,925,349.77)	668,958.03	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,263,722.77)	(773,496.33)	(6,490,226.44)	(773,496.33)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,405,052.61)	(32,090.93)	(1,372,961.68)	(32,090.93)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(70,173.00)	746,383.05	(816,556.05)	746,383.05	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,396,491.60)	(24,385.73)	(2,372,105.87)	(24,385.73)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,935,275.77)	(82,552.86)	(2,852,722.91)	(82,552.86)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(314,217.24)	(64.79)	(314,152.45)	(64.79)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	-	(2,800.00)	2,800.00	(2,800.00)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(429,271.81)	9,038.64	(438,310.45)	9,038.64	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(91,299.03)	(37,455.46)	(53,843.57)	(37,455.46)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(36,467.90)	2,864.80	(39,332.70)	2,864.80	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,065,749.28	264,005.71	5,801,743.57	264,005.71	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,266,733.19	76,678.82	1,190,054.37	76,678.82	B272
1026		Total: Contributions in aid of construction	(19,938,732.07)	49,636.47	(19,988,368.54)	49,636.47	
1026		Total: CAPITAL AND LIABILITIES	(351,241,641.15)	(23,838,270.68)	(327,403,370.47)	(23,838,270.68)	
1026		Total: BALANCE SHEET	1,610,317.42	(852,980.74)	2,463,298.16	(852,980.74)	
1026	40111000	40111000 Residential Sales Billed	(1,718,935.13)	(64,377.62)	(1,654,557.51)	(64,377.62)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(624,405.56)	(26,545.07)	(597,860.49)	(26,545.07)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(30,154.13)	(113,071.47)	82,917.34	(113,071.47)	B4611
1026		Total: Water revenues - residential	(2,373,494.82)	(203,994.16)	(2,169,500.66)	(203,994.16)	
1026	40121000	40121000 Commercial Sales Billed	(1,246,695.68)	(44,390.44)	(1,202,305.24)	(44,390.44)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(452,695.98)	(18,028.64)	(434,667.34)	(18,028.64)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(111,861.40)	(96,090.43)	(15,770.97)	(96,090.43)	B4612
1026		Total: Water revenues - commercial	(1,811,253.06)	(158,509.51)	(1,652,743.55)	(158,509.51)	
1026	40131000	40131000 Industrial Sales Billed	(323,621.90)	20,591.13	(344,213.03)	20,591.13	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(117,474.83)	6,787.75	(124,262.58)	6,787.75	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(84,598.82)	(23,709.42)	(60,889.40)	(23,709.42)	B4613
1026		Total: Water revenues - industrial	(525,695.55)	3,669.46	(529,365.01)	3,669.46	
1026	40141000	40141000 Public Fire Billed	1.95	1.95	-	1.95	B4621
1026		Total: Water revenues - public fire	1.95	1.95	-	1.95	
1026	40145000	40145000 Private Fire Billed	(240,684.34)	(18,039.06)	(222,645.28)	(18,039.06)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(83,622.08)	(8,766.37)	(74,855.71)	(8,766.37)	B4622
1026	40146000	40146000 Private Fire Unbilled	(1,970.78)	(3,329.78)	1,359.00	(3,329.78)	B4622
1026		Total: Water revenues - private fire	(326,277.20)	(30,135.21)	(296,141.99)	(30,135.21)	
1026	40151000	40151000 Public Authority Billed	(247,666.54)	(14,904.17)	(232,762.37)	(14,904.17)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(89,869.25)	(6,044.91)	(83,824.34)	(6,044.91)	B4614
1026	40152000	40152000 Public Authority Unbilled	(27,846.02)	(18,067.32)	(9,778.70)	(18,067.32)	B4614
1026		Total: Water revenues - public authority	(365,381.81)	(39,016.40)	(326,365.41)	(39,016.40)	
1026	40161000	40161000 Sales for Resale Billed	(108,745.08)	(39,688.16)	(69,056.92)	(39,688.16)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(39,472.77)	(14,543.22)	(24,929.55)	(14,543.22)	B466
1026	40162000	40162000 Sales for Resale Unbilled	149.51	33,886.30	(33,736.79)	33,886.30	B466
1026		Total: Water revenues - sales for resale	(148,068.34)	(20,345.08)	(127,723.26)	(20,345.08)	
1026	40189900	40189900 Other Water Revenue	133,400.24	(22,441.81)	155,842.05	(22,441.81)	B474
1026		Total: Water revenues - other	133,400.24	(22,441.81)	155,842.05	(22,441.81)	
1026		Total: Water revenues	(5,416,768.59)	(470,770.76)	(4,945,997.83)	(470,770.76)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,675.66)	(405.33)	(30,270.33)	(405.33)	B470
1026	40310200	40310200 Other Revenue - Rent	(18,341.31)	(691.08)	(17,650.23)	(691.08)	B472

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,740.00)	(140.00)	(3,600.00)	(140.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,810.00)	(1,725.00)	(17,085.00)	(1,725.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,555.45)	(142.71)	(1,412.74)	(142.71)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(20,025.00)	(14,310.00)	(5,715.00)	(14,310.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	4,180.00	(4,180.00)	4,180.00	B471
1026		Total: Other revenues	(93,147.42)	(13,234.12)	(79,913.30)	(13,234.12)	
1026		Total: Operating revenues	(5,509,916.01)	(484,004.88)	(5,025,911.13)	(484,004.88)	
1026	51010000	51010000 Purchased Water	9,670.31	5,621.10	4,049.21	5,621.10	B6101
1026		Total: Purchased water	9,670.31	5,621.10	4,049.21	5,621.10	
1026	51510011	51510011 Purchased Power - Source of Supply	1,812.47	(695.37)	2,507.84	(695.37)	B6151
1026	51510012	51510012 Purchased Power - Pumping	257,629.30	53,291.80	204,337.50	53,291.80	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,460.57	(266.58)	10,727.15	(266.58)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,860.62	(905.30)	3,765.92	(905.30)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(65,092.09)	20,087.96	(85,180.05)	20,087.96	B6158
1026		Total: Fuel and power	207,670.87	71,512.51	136,158.36	71,512.51	
1026	51800000	51800000 Chemicals	199,434.06	28,040.87	171,393.19	28,040.87	B6183
1026		Total: Chemicals	199,434.06	28,040.87	171,393.19	28,040.87	
1026	51110000	51110000 Waste Disposal	73,346.25	3,748.23	69,598.02	3,748.23	B6753
1026		Total: Waste disposal	73,346.25	3,748.23	69,598.02	3,748.23	
1026		Total: Production costs	490,121.49	108,922.71	381,198.78	108,922.71	
1026	50100000	50100000 Labor Natural Account	207,385.83	(4,562.19)	211,948.02	(4,562.19)	B6018
1026	50100001	50100001 Labor Expense Accrual	(7,866.70)	2,879.44	(10,746.14)	2,879.44	B6018
1026	50101200	50101200 Labor Oper Pumping	102,627.87	2,065.83	100,562.04	2,065.83	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,855.28	(3,144.59)	19,999.87	(3,144.59)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	(47.41)	(47.41)	-	(47.41)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	83,943.42	29,820.68	54,122.74	29,820.68	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	25,368.75	(1,778.37)	27,147.12	(1,778.37)	B6017
1026	50101600	50101600 Labor Oper Admin & General	93,843.40	14,900.78	78,942.62	14,900.78	B6018
1026	50102200	50102200 Labor Maint Pumping	2,389.63	1,161.15	1,228.48	1,161.15	B6012
1026	50102300	50102300 Labor Maint Water Treatment	3,879.53	1,379.55	2,499.98	1,379.55	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,873.99	3,608.03	9,265.96	3,608.03	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	25,494.23	8,665.77	16,828.46	8,665.77	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	12,878.29	(3,727.19)	16,605.48	(3,727.19)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	20,059.46	9,742.95	10,316.51	9,742.95	B6016
1026	50109900	50109900 Labor Capitalized Credits	(179,737.41)	5,688.17	(185,425.58)	5,688.17	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	29,972.72	(8,561.53)	38,534.25	(8,561.53)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	8,656.01	3,293.05	5,362.96	3,293.05	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,486.54	1,196.59	1,289.95	1,196.59	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,553.22	1,964.23	1,588.99	1,964.23	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(2,732.19)	2,732.19	(2,732.19)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,439.30	2,288.42	1,150.88	2,288.42	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	368.21	302.77	65.44	302.77	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,813.55	395.24	1,418.31	395.24	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,426.48	2,394.25	1,032.23	2,394.25	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,134.83	(648.40)	1,783.23	(648.40)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,759.16	2,155.01	604.15	2,155.01	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(29,972.72)	8,561.53	(38,534.25)	8,561.53	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	(141.72)	(141.72)	-	(141.72)	B6018
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	(118.10)	(118.10)	-	(118.10)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	141.72	141.72	-	141.72	B6018
1026	50171000	50171000 Annual Performance Plan	51,837.42	7,547.21	44,290.21	7,547.21	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,758.13)	(64.25)	(6,693.88)	(64.25)	B6018
1026		Total: Salaries and wages	492,546.65	84,626.43	407,920.22	84,626.43	
1026	50610000	50610000 Pension Expense	36,875.00	24,694.00	12,181.00	24,694.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(3,415.97)	615.33	(4,031.30)	615.33	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	73,499.87	32,576.87	40,923.00	32,576.87	B6048
1026		Total: Pension expense	106,958.90	57,886.20	49,072.70	57,886.20	
1026	50510000	50510000 OPEB Expense	5,213.00	366.00	4,847.00	366.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,320.31)	292.17	(1,612.48)	292.17	B6048
1026	50550000	50550000 Group Insurance Expense	143,833.20	11,536.30	132,296.90	11,536.30	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(42,725.86)	7,492.99	(50,218.85)	7,492.99	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(87,262.00)	(15,790.00)	(71,472.00)	(15,790.00)	B6048
1026		Total: Group insurance expense	17,738.03	3,897.46	13,840.57	3,897.46	
1026	50421000	50421000 401k Expense	19,065.50	2,117.35	16,948.15	2,117.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,190.12)	(84.71)	(6,105.41)	(84.71)	B6048
1026	50422000	50422000 Defined Contribution Expense	27,452.64	2,613.39	24,839.25	2,613.39	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(8,039.83)	527.60	(8,567.43)	527.60	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,299.86	244.85	2,055.01	244.85	B6048
1026	50426000	50426000 Retiree Medical Expense	2,503.81	267.00	2,236.81	267.00	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(606.31)	101.26	(707.57)	101.26	B6048
1026	50450012	50450012 Other Welfare - Pumping	1,041.82	1,041.82	-	1,041.82	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	750.00	750.00	-	750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,062.57	260.00	1,802.57	260.00	B6048
1026	50451000	50451000 Employee Awards	265.79	265.79	-	265.79	B6048
1026	50452000	50452000 Employee Physical Exams	329.12	145.12	184.00	145.12	B6048
1026	50457000	50457000 Training	476.35	(2,199.00)	2,675.35	(2,199.00)	B6048
1026		Total: Other benefits	41,411.20	6,050.47	35,360.73	6,050.47	
1026		Total: Employee-related costs	658,654.78	152,460.56	506,194.22	152,460.56	
1026	53401000	53401000 AWWSC Services - Labor OPEX	274,129.86	35,325.39	238,804.47	35,325.39	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,925.86	74.35	7,851.51	74.35	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,957.03	4,669.57	31,287.46	4,669.57	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	44,982.63	26,523.22	18,459.41	26,523.22	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	56,556.83	(697.16)	57,253.99	(697.16)	B6348

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	54,130.72	21,558.81	32,571.91	21,558.81	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	23,964.24	13,647.93	10,316.31	13,647.93	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	75,968.10	(13,319.18)	89,287.28	(13,319.18)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	18,076.87	(7,380.62)	25,457.49	(7,380.62)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	34,693.09	2,931.94	31,761.15	2,931.94	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	37,065.75	8,179.72	28,886.03	8,179.72	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	37,338.86	(19,820.60)	57,159.46	(19,820.60)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	676.44	9,167.15	(8,490.71)	9,167.15	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	81.75	(648.73)	730.48	(648.73)	B6348
1026		Total: Service Company Costs	701,548.03	80,211.79	621,336.24	80,211.79	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,489.01	1,193.01	296.00	1,193.01	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	29,286.93	(3,037.78)	32,324.71	(3,037.78)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	15,252.74	5,156.66	10,096.08	5,156.66	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	387.00	219.00	168.00	219.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	13,387.00	4,499.00	8,888.00	4,499.00	B6328
1026	53155000	53155000 Contract Services - Legal	11,573.33	(9,999.08)	21,572.41	(9,999.08)	B6338
1026		Total: Contracted services	71,376.01	(1,969.19)	73,345.20	(1,969.19)	
1026	52532013	52532013 Electricity - Water Treatment	2,488.41	(112.06)	2,600.47	(112.06)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,155.84	229.41	926.43	229.41	B6755
1026	52532016	52532016 Electricity - Admin & General	499.81	240.07	259.74	240.07	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	96.56	96.56	-	96.56	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	6.72	(2.46)	9.18	(2.46)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,640.56	(360.46)	4,001.02	(360.46)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,279.64	216.08	1,063.56	216.08	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(3.54)	(13.64)	10.10	(13.64)	B6758
1026	52550012	52550012 Janitorial - Pumping	496.47	496.47	-	496.47	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(46.60)	46.60	(46.60)	B6753
1026	52550016	52550016 Janitorial - Admin & General	3,849.67	3,849.67	-	3,849.67	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	361.06	3,518.68	361.06	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(231.78)	231.78	(231.78)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	342.20	(246.22)	588.42	(246.22)	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	168.28	(70.94)	239.22	(70.94)	B6755
1026	52583016	52583016 Water & WW - Admin & General	417.85	(56.19)	474.04	(56.19)	B6758
1026		Total: Building Maintenance and Services	18,318.21	4,246.40	14,071.81	4,246.40	
1026	52574013	52574013 Telephone - Water Treatment	1,306.76	1,271.80	34.96	1,271.80	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	859.71	836.73	22.98	836.73	B6755
1026	52574016	52574016 Telephone - Admin & General	8,578.94	(6,420.61)	14,999.55	(6,420.61)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	33.84	(27.59)	61.43	(27.59)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	52.01	(142.17)	194.18	(142.17)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	49.90	49.90	-	49.90	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,307.61	(1,705.23)	6,012.84	(1,705.23)	B6758
1026	52574200	52574200 Data Lines - Admin & General	90.67	(186.76)	277.43	(186.76)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	7,246.29	5,865.15	1,381.14	5,865.15	B6758
1026		Total: Telecommunication expenses	22,525.73	(458.78)	22,984.51	(458.78)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(330.50)	(308.30)	(22.20)	(308.30)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	101.58	(501.12)	602.70	(501.12)	B6758
1026	52566016	52566016 Postage - Admin & General	698.43	665.51	32.92	665.51	B6758
1026		Total: Postage, printing and stationary	469.51	(143.91)	613.42	(143.91)	
1026	52512500	52512500 Books & Publications	397.66	397.66	-	397.66	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,604.39	886.28	3,718.11	886.28	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	61.45	61.45	-	61.45	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	807.57	529.11	278.46	529.11	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,060.30	(594.01)	1,654.31	(594.01)	B6758
1026	52571500	52571500 Software Licenses	3,453.82	2,038.23	1,415.59	2,038.23	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(701.66)	701.66	(701.66)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	161.26	97.54	63.72	97.54	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	4,644.72	2,625.90	2,018.82	2,625.90	B6755
1026	52582016	52582016 Uniforms - Admin & General	3,594.01	1,163.39	2,430.62	1,163.39	B6757
1026	52599800	52599800 PCard Undistributed	(3,152.00)	(3,134.63)	(17.37)	(3,134.63)	B6758
1026		Total: Office supplies and services	15,633.18	3,369.26	12,263.92	3,369.26	
1026	52534000	52534000 Employee Expenses	7,581.06	2,979.85	4,601.21	2,979.85	B6758
1026	52534200	52534200 Conferences & Registration	635.00	240.00	395.00	240.00	B6758
1026	52535000	52535000 Meals Deductible	2,087.93	(1,577.96)	3,665.89	(1,577.96)	B6758
1026	52535100	52535100 Meals Non-Deductible	29.29	29.29	-	29.29	B6758
1026	52567000	52567000 Relocation Expenses	7,000.00	6,886.39	113.61	6,886.39	B6758
1026		Total: Employee related expense travel & entertainme	17,333.28	8,557.57	8,775.71	8,557.57	
1026	52001200	52001200 M & S Oper - Pumping	1,924.07	1,966.10	(42.03)	1,966.10	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	(4,957.85)	(9,466.95)	4,509.10	(9,466.95)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	18,688.65	7,723.14	10,965.51	7,723.14	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	(21,280.00)	(21,280.00)	-	(21,280.00)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	2,864.64	(579.66)	3,444.30	(579.66)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(225.00)	225.00	(225.00)	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	(178.86)	178.86	(178.86)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(117.63)	117.63	(117.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	858.87	633.59	225.28	633.59	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(7,442.68)	(24,370.50)	16,927.82	(24,370.50)	B6758
1026	52514700	52514700 Community Partnerships	5,019.52	5,019.52	-	5,019.52	B6758
1026	52514900	52514900 Customer Education	-	(8,808.07)	8,808.07	(8,808.07)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	4,364.22	4,364.22	-	4,364.22	B6758
1026	52514903	52514903 Customer Education Communication - Issues	290.60	290.60	-	290.60	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	(2,536.00)	(8,485.11)	5,949.11	(8,485.11)	B6758

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52554500	52554500 Lab Supplies	1,316.95	(5,478.10)	6,795.05	(5,478.10)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52585000	52585000 Discounts Available	(10,282.20)	(1,413.82)	(8,868.38)	(1,413.82)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	46.58	18.25	28.33	18.25	B6758
1026		Total: Miscellaneous expenses	(9,689.14)	(60,371.97)	50,682.83	(60,371.97)	
1026	54110016	54110016 Rents-Real Property - Admin & General	289.82	363.00	(73.18)	363.00	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	370.54	363.00	7.54	363.00	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	(88.00)	88.00	(88.00)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	2,066.00	1,525.20	540.80	1,525.20	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	211.54	147.58	63.96	147.58	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	41.69	41.69	-	41.69	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	24.00	(136.55)	160.55	(136.55)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(5,343.99)	8,427.95	(13,771.94)	8,427.95	B6508
1026	55010100	55010100 Transportation Lease Costs	23,876.83	27,782.57	(3,905.74)	27,782.57	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,779.10	(3,919.75)	25,698.85	(3,919.75)	B6508
1026	55010300	55010300 Transportation Lease Maint	21,796.21	33,875.74	(12,079.53)	33,875.74	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	(177.51)	177.51	(177.51)	B6508
1026		Total: Transportation	64,451.38	67,478.92	(3,027.54)	67,478.92	
1026		Total: Operating supplies and services	200,788.70	21,071.30	179,717.40	21,071.30	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	25,925.16	(11,438.70)	37,363.86	(11,438.70)	B6707
1026		Total: Uncollectible accounts expense	25,925.16	(11,438.70)	37,363.86	(11,438.70)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,737.18	(499.32)	7,236.50	(499.32)	B6757
1026	52520000	52520000 Collection Agencies	(6.49)	30.55	(37.04)	30.55	B6757
1026		Total: Customer accounting, other	6,730.69	(468.77)	7,199.46	(468.77)	
1026	55110000	55110000 Insurance Vehicle	2,078.03	500.28	1,577.75	500.28	B6568
1026	55710000	55710000 Insurance General Liability	55,172.25	(14,691.95)	69,864.20	(14,691.95)	B6578
1026	55720000	55720000 Insurance Workers Compensation	8,240.64	3,949.45	4,291.19	3,949.45	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,173.57)	416.55	(1,590.12)	416.55	B6588
1026	55730000	55730000 Insurance Other	763.65	(7.00)	770.65	(7.00)	B6598
1026	55740000	55740000 Insurance Property	25,948.10	4,700.72	21,247.38	4,700.72	B6598
1026		Total: Insurance other than group	91,029.10	(5,131.95)	96,161.05	(5,131.95)	
1026	62002100	62002100 M&S Maint - Source of Supply	38.40	38.40	-	38.40	B6202
1026	62002200	62002200 M&S Maint - Pumping	23,017.85	32,033.23	(9,015.38)	32,033.23	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	10,126.74	6,003.18	4,123.56	6,003.18	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	17,941.11	9,826.23	8,114.88	9,826.23	B6206
1026	62002600	62002600 M&S Maint - Admin & General	231.16	(1,057.07)	1,288.23	(1,057.07)	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	2,120.00	2,120.00	-	2,120.00	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	479.95	(479.95)	479.95	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	-	458.01	-	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	178,750.69	169,053.99	9,696.70	169,053.99	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,597.00	(463.75)	2,060.75	(463.75)	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	14,763.06	8,131.13	6,631.93	8,131.13	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,299.79	5,299.79	-	5,299.79	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	2,993.45	(2,811.68)	5,805.13	(2,811.68)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,667.63	187.27	1,480.36	187.27	B6358
1026		Total: Maintenance supplies and services	259,004.89	228,840.67	30,164.22	228,840.67	
1026	88101000	88101000 Capital Movements - UP	1,458,139.31	1,012,635.67	445,503.64	1,012,635.67	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,757,064.81)	(3,175,720.45)	1,418,655.64	(3,175,720.45)	B6758
1026	88107000	88107000 Capital Movements - CWIP	386,913.28	(172,792.41)	559,705.69	(172,792.41)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(200.00)	(200.00)	-	(200.00)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	0.10	345,830.10	(345,830.00)	345,830.10	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	125,523.00	(138,558.00)	264,081.00	(138,558.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	79,769.40	246,053.60	(166,284.20)	246,053.60	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(197,187.86)	197,187.86	(197,187.86)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	176,539.28	21,290.21	155,249.07	21,290.21	B6758
1026	88257100	88257100 Capital Movements - RWIP	(314,237.32)	(288,357.57)	(25,879.75)	(288,357.57)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(9,277.10)	130,627.90	(139,905.00)	130,627.90	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	9,277.00	695,711.00	(686,434.00)	695,711.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	680.50	2,746.85	(2,066.35)	2,746.85	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	(91,642.41)	91,642.41	(91,642.41)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(156,062.64)	1,609,563.37	(1,765,626.01)	1,609,563.37	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,433,802.84	574,467.61	1,859,335.23	574,467.61	
1026	68011000	68011000 Depreciation Exp - UPIS General	896,227.73	50,614.13	845,613.60	50,614.13	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	140,946.88	20,166.32	120,780.56	20,166.32	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,021.63)	664.04	(39,685.67)	664.04	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,934.95)	(122.55)	(5,812.40)	(122.55)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(20,171.55)	(946.35)	(19,225.20)	(946.35)	B403
1026		Total: Depreciation	972,046.48	70,375.59	901,670.89	70,375.59	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	74,487.35	3,888.05	70,599.30	3,888.05	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.47)	(0.27)	(517.20)	(0.27)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,636.93)	(149.35)	(2,487.58)	(149.35)	B403
1026		Total: Removal costs, net	71,332.95	3,738.43	67,594.52	3,738.43	
1026		Total: Depreciation and amortization	1,043,472.40	74,114.02	969,358.38	74,114.02	
1026	69011000	69011000 FIT - Current	100,423.39	(181,176.60)	281,599.99	(181,176.60)	B40910
1026		Total: Current federal income taxes - operating	100,423.39	(181,176.60)	281,599.99	(181,176.60)	
1026	69021000	69021000 SIT - Current	30,144.10	(57,197.72)	87,341.82	(57,197.72)	B40911
1026		Total: Current state income taxes - operating	30,144.10	(57,197.72)	87,341.82	(57,197.72)	
1026		Total: Current income taxes - operating	130,567.49	(238,374.32)	368,941.81	(238,374.32)	
1026	69065000	69065000 Deferred FIT - Other	88,772.50	151,826.55	(63,054.05)	151,826.55	B41010

Tennessee American Water Company
Trial Balance as of February 29, 2024

Company Code	Account Number	Description	February 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Deferred federal income tax expense	88,772.50	151,826.55	(63,054.05)	151,826.55	
1026	69073500	69073500 Deferred SIT - Other	39,591.27	40,533.45	(942.18)	40,533.45	B41011
1026		Total: Deferred state income tax expense	39,591.27	40,533.45	(942.18)	40,533.45	
1026		Total: Deferred taxes	128,363.77	192,360.00	(63,996.23)	192,360.00	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(280.30)	(280.30)	-	(280.30)	B41211
1026		Total: Amortization of investment tax credits	(280.30)	(280.30)	-	(280.30)	
1026		Total: Incomes Taxes -Operating	258,650.96	(46,294.62)	304,945.58	(46,294.62)	
1026	68520000	68520000 Property Taxes	335,192.10	72,990.82	262,201.28	72,990.82	B40811
1026	68532000	68532000 FUTA	809.63	(13.58)	823.21	(13.58)	B40812
1026	68532100	68532100 FUTA Cap Credits	(204.12)	54.76	(258.88)	54.76	B40812
1026	68533000	68533000 FICA	56,262.12	840.91	55,421.21	840.91	B40812
1026	68533100	68533100 FICA Cap Credits	(16,548.91)	2,856.03	(19,404.94)	2,856.03	B40812
1026	68535000	68535000 SUTA	198.49	(0.46)	198.95	(0.46)	B40812
1026	68535100	68535100 SUTA Cap Credits	(48.53)	12.89	(61.42)	12.89	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	6,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	551,244.65	89,792.37	461,452.28	89,792.37	
1026		Total: Operating expenses, net	4,287,170.85	692,079.38	3,595,091.47	692,079.38	
1026		Total: Operating Income (loss)	(1,222,745.16)	208,074.50	(1,430,819.66)	208,074.50	
1026	81815100	81815100 Interest Income - STD Intercompany	4,053.14	4,053.14	-	4,053.14	B4273
1026		Total: Interest Income	4,053.14	4,053.14	-	4,053.14	
1026	70510000	70510000 AFUDC - Equity	(10,709.23)	1,544.01	(12,253.24)	1,544.01	B420
1026		Total: Allowance for funds used during construction	(10,709.23)	1,544.01	(12,253.24)	1,544.01	
1026	71511000	71511000 M&J Revenues	(4,280.00)	(1,148.30)	(3,131.70)	(1,148.30)	B415
1026	71521000	71521000 M&J Expenses	1,641.66	(16,498.55)	18,140.21	(16,498.55)	B416
1026		Total: Other miscellaneous income	(2,638.34)	(17,646.85)	15,008.51	(17,646.85)	
1026		Total: Other Income	(9,294.43)	(12,049.70)	2,755.27	(12,049.70)	
1026	75840000	75840000 Lobbying Expenses	18,875.62	18,153.37	722.25	18,153.37	B426
1026		Total: Other miscellaneous deductions	18,875.62	18,153.37	722.25	18,153.37	
1026		Total: Other Deductions	18,875.62	18,153.37	722.25	18,153.37	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.50	45,312.48	338,376.02	45,312.48	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	-	1,593.30	-	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	424,857.81	45,312.48	379,545.33	45,312.48	
1026	81315000	81315000 Interest Short Term Debt Intercompany	27,364.41	(23,728.54)	51,092.95	(23,728.54)	B4272
1026		Total: Interest on short-term debt	27,364.41	(23,728.54)	51,092.95	(23,728.54)	
1026	85000000	85000000 AFUDC Debt	(11,823.14)	1,704.56	(13,527.70)	1,704.56	B420
1026		Total: Allowance for borrowed funds used during cons	(11,823.14)	1,704.56	(13,527.70)	1,704.56	
1026	82010000	82010000 Amortize Debt Disc & Exp	181.55	6.11	175.44	6.11	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,380.28	6,216.94	6,163.34	6,216.94	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	364.18	1,425.65	364.18	B428
1026		Total: Amortization of debt expense	14,351.66	6,587.23	7,764.43	6,587.23	
1026		Total: Interest Charges	454,750.74	29,875.73	424,875.01	29,875.73	
1026		Total: Other Income (Expenses)	464,331.93	35,979.40	428,352.53	35,979.40	
1026		Total: Income (loss) before income taxes	(758,413.23)	244,053.90	(1,002,467.13)	244,053.90	
1026		Total: Net income (loss)	(758,413.23)	244,053.90	(1,002,467.13)	244,053.90	
1026		Total: Net Income Available to common stockholders	(758,413.23)	244,053.90	(1,002,467.13)	244,053.90	
1026		Total: PROFIT & LOSS STATEMENT	(758,413.23)	244,053.90	(1,002,467.13)	244,053.90	

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	319,688.64	756,575.39	319,688.64	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,638,571.91	89,106.59	7,549,465.32	89,106.59	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,006.47	-	18,584,006.47	-	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,452,150.65	9,215.83	4,442,934.82	9,215.83	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,027,324.51	794,314.98	5,233,009.53	794,314.98	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,242,624.75	1,081,132.96	2,161,491.79	1,081,132.96	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,677,417.72	57,220.22	2,620,197.50	57,220.22	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	29,902,505.48	995,963.33	28,906,542.15	995,963.33	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,805,247.59	290,039.53	14,515,208.06	290,039.53	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	167,254,211.03	8,592,747.09	158,661,463.94	8,592,747.09	B3314
1026	10133300	10133300 UPIS - Services	34,307,003.89	1,493,678.72	32,813,325.17	1,493,678.72	B3334
1026	10133410	10133410 UPIS - Meters	24,067,099.14	4,708,528.83	19,358,570.31	4,708,528.83	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,441,157.55	3,608,538.35	22,832,619.20	3,608,538.35	B3344
1026	10133500	10133500 UPIS - Hydrants	13,919,780.21	1,243,011.13	12,676,769.08	1,243,011.13	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	(1,031.44)	223,452.50	(1,031.44)	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	11,551,412.82	(3,430,734.68)	14,982,147.50	(3,430,734.68)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,280,908.08	297,047.89	6,983,860.19	297,047.89	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	971,826.46	41,378.58	930,447.88	41,378.58	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	163,779.64	6,399.68	157,379.96	6,399.68	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,417,238.03	108,291.55	2,308,946.48	108,291.55	B3465
1026	10134700	10134700 UPIS - Misc Equipment	673,386.04	68,938.55	604,447.49	68,938.55	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10300000	10300000 Property Held Future	10,000.00	10,000.00	-	10,000.00	B103
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,051,446.64	(814,763.97)	2,866,210.61	(814,763.97)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	487,029.60	(88.71)	487,118.31	(88.71)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	14,262,145.21	-	14,262,145.21	-	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	950,671.78	195,858.83	754,812.95	195,858.83	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,161,913.15	1,747,215.94	414,697.21	1,747,215.94	B3062
1026	10630900	10630900 CCNC Supply Mains	1,349,045.01	-	1,349,045.01	-	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	85,302.27	(683.21)	85,985.48	(683.21)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	5,993,643.88	1,249,085.87	4,744,558.01	1,249,085.87	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	48,818.35	-	48,818.35	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,165,239.36	213,576.96	1,951,662.40	213,576.96	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,486,449.44	1,906,315.67	5,580,133.77	1,906,315.67	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	30,378,044.33	2,970,144.38	27,407,899.95	2,970,144.38	B3314
1026	10633300	10633300 CCNC Services	356,952.34	(211,630.61)	568,582.95	(211,630.61)	B3334
1026	10633410	10633410 CCNC Meters	5,385,349.32	496,372.17	4,888,977.15	496,372.17	B3344
1026	10633420	10633420 CCNC Meter Installations	170,615.64	(1,804,103.62)	1,974,719.26	(1,804,103.62)	B3344
1026	10633500	10633500 CCNC Hydrants	546,548.05	(453,710.03)	1,000,258.08	(453,710.03)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	8,172,417.15	2,796,372.97	5,376,044.18	2,796,372.97	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	4,090,687.05	1,469,794.32	2,620,892.73	1,469,794.32	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	408,726.00	292,434.91	116,291.09	292,434.91	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	7,803.93	-	7,803.93	-	B3445
1026	10634600	10634600 CCNC Communication Equipment	400,418.72	131,556.88	268,861.84	131,556.88	B3465
1026	10634700	10634700 CCNC Misc Equipment	316,930.15	(16,007.84)	332,937.99	(16,007.84)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	473,790,467.12	30,551,217.24	443,239,249.88	30,551,217.24	
1026	10700000	10700000 CWIP	7,414,186.27	(567,151.58)	7,981,337.85	(567,151.58)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	444,292.58	219,669.99	224,622.59	219,669.99	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	-	(490.82)	490.82	(490.82)	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	7,817,000.66	(330,511.72)	8,147,512.38	(330,511.72)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(188,760,634.66)	(11,846,802.92)	(176,913,831.74)	(11,846,802.92)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,909,108.26)	(120,188.07)	(4,788,920.19)	(120,188.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,131,046.07	6,323,465.69	51,807,580.38	6,323,465.69	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,448.37)	(1,115.64)	(35,332.73)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(135,585,005.22)	(5,644,640.94)	(129,940,364.28)	(5,644,640.94)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	342,272,883.92	24,576,064.58	317,696,819.34	24,576,064.58	
1026		Total: Total Property Plant & Equipment	342,272,883.92	24,576,064.58	317,696,819.34	24,576,064.58	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	105.50	105.50	-	105.50	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	-	76,593.82	(76,593.82)	76,593.82	B234
1026	13140202	13140202 PNC AWCC-Payroll - Outbound ACH	(4,700.12)	(4,700.12)	-	(4,700.12)	B234
1026	13140203	13140203 PNC AWCC-Payroll - Outbound Check	4,700.12	4,700.12	-	4,700.12	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	-	86,260.07	(86,260.07)	86,260.07	B234
1026	13162600	13162600 US Bank TN - Main	220,097.92	(27,716.85)	247,814.77	(27,716.85)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	122,686.43	39,051.68	83,634.75	39,051.68	B1312

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162610	13162610 US Bank TN - Firstech Collections	138.75	(243.88)	382.63	(243.88)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	6,782.05	4,088.21	2,693.84	4,088.21	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	56.96	(137.48)	194.44	(137.48)	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	278.48	340.25	(61.77)	340.25	B1312
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E>Returns	(159.96)	66.79	(226.75)	66.79	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	199.80	199.80	-	199.80	B1312
1026		Total: Cash and cash equivalents	352,185.93	178,607.91	173,578.02	178,607.91	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,722,795.02	199,241.33	4,523,553.69	199,241.33	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	623,660.20	128,032.18	495,628.02	128,032.18	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(29,585.26)	(29,585.26)	-	(29,585.26)	B141
1026		Total: Utility customer accounts receivable	5,316,869.96	297,688.25	5,019,181.71	297,688.25	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	1,569.08	47,006.83	(45,437.75)	47,006.83	B145
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	33,759.16	(29,498.43)	63,257.59	(29,498.43)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	74,611.40	(5,130.56)	79,741.96	(5,130.56)	B145
1026		Total: Receivable from affiliated companies	109,939.64	(140,860.31)	250,799.95	(140,860.31)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	637,052.10	(72,269.79)	709,321.89	(72,269.79)	B142
1026	14611000	14611000 Misc A/R - Manual	1,505.49	38.93	1,466.56	38.93	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	55,344.46	(8,228.88)	63,573.34	(8,228.88)	B142
1026	14613000	14613000 Misc A/R - Employees	84.94	74.03	10.91	74.03	B142
1026		Total: Other receivables, net	693,986.99	(80,385.71)	774,372.70	(80,385.71)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(261,094.90)	104,654.55	(365,749.45)	104,654.55	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(29,543.77)	4,963.50	(34,507.27)	4,963.50	B142
1026		Total: Allowance for uncollectible accounts	(290,638.67)	109,618.05	(400,256.72)	109,618.05	
1026		Total: Accounts receivable, net	5,830,157.92	186,060.28	5,644,097.64	186,060.28	
1026	14400000	14400000 Unbilled Utility Revenue	2,826,682.32	265,594.73	2,561,087.59	265,594.73	B173
1026		Total: Unbilled revenues	2,826,682.32	265,594.73	2,561,087.59	265,594.73	
1026	15110000	15110000 Inventory - Plant Material	1,500,836.50	(358,792.70)	1,859,629.20	(358,792.70)	B151
1026	15130000	15130000 Inventory - Chemicals	263,936.64	(61,059.57)	324,996.21	(61,059.57)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	368.29	(34,363.55)	34,731.84	(34,363.55)	B153
1026		Total: Materials and supplies	1,765,141.43	(454,215.82)	2,219,357.25	(454,215.82)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	255,888.47	18,815.72	237,072.75	18,815.72	B162
1026	16520000	16520000 Prepaid Insurance	224,189.57	(106,439.56)	330,629.13	(106,439.56)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	203,697.67	18,771.18	184,926.49	18,771.18	B162
1026	16550010	16550010 Prepaid Other - Global	77,002.65	(12,953.18)	89,955.83	(12,953.18)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	(182,499.00)	182,499.00	(182,499.00)	B174
1026	16612000	16612000 Reg Asset-OCA non tax	0.11	-	0.11	-	B174
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	170,444.00	170,444.00	-	170,444.00	B174
1026		Total: Other current assets	946,222.47	(93,860.84)	1,040,083.31	(93,860.84)	
1026		Total: Total Current Assets	11,720,390.07	82,186.26	11,638,203.81	82,186.26	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	1,082,107.13	846,773.78	235,333.35	846,773.78	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	152,707.62	76,400.30	76,307.32	76,400.30	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(1,234,814.75)	(923,174.08)	(311,640.67)	(923,174.08)	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	5,471.76	(2,260.01)	7,731.77	(2,260.01)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,308,932.02	89,185.43	1,219,746.59	89,185.43	B181
1026		Total: Debt and preferred stock expense	1,314,403.78	86,925.42	1,227,478.36	86,925.42	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	187,876.82	187,876.82	-	187,876.82	B1861
1026		Total: Deferred rate case	187,876.82	187,876.82	-	187,876.82	
1026	18680000	18680000 Reg Asset - Cost of Removal	22,867,071.98	3,860,411.64	19,006,660.34	3,860,411.64	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	312,518.59	(885,628.49)	1,198,147.08	(885,628.49)	B1862
1026	18680135	18680135 Reg Asset - Post In-Service Depreciation	421,548.11	421,548.11	-	421,548.11	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	6,750.13	(999.96)	7,750.09	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	123,808.37	(28,032.12)	151,840.49	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18689900	18689900 Reg Asset - Other	2,181,471.88	825,697.49	1,355,774.39	825,697.49	B1862
1026		Total: Other regulatory assets	25,946,046.77	4,192,996.67	21,753,050.10	4,192,996.67	
1026		Total: Regulatory assets	27,448,327.37	4,467,798.91	22,980,528.46	4,467,798.91	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	828.73	(940.31)	1,769.04	(940.31)	B1862
1026		Total: Operating lease right-of-use assets	828.73	(940.31)	1,769.04	(940.31)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	98,440.45	1,210.80	97,229.65	1,210.80	B181
1026	18790001	18790001 LT Asset- Long Term portion of Prepaid Global	13,282.29	13,282.29	-	13,282.29	B1862
1026		Total: Other long-term assets	111,722.74	14,493.09	97,229.65	14,493.09	
1026		Total: Total Regulatory and other long-term assets	27,560,878.84	4,481,351.69	23,079,527.15	4,481,351.69	
1026		Total: ASSETS	381,554,152.83	29,139,602.53	352,414,550.30	29,139,602.53	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(95,809,405.70)	(9,031,923.89)	(86,777,481.81)	(9,031,923.89)	B211
1026		Total: Paid-in capital	(95,809,405.70)	(9,031,923.89)	(86,777,481.81)	(9,031,923.89)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(161,749,509.54)	(14,516,849.66)	(147,232,659.88)	(14,516,849.66)	
1026		Total: Total Equity	(161,749,509.54)	(14,516,849.66)	(147,232,659.88)	(14,516,849.66)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	301,145.54	(18,763.83)	319,909.37	(18,763.83)	B221
1026	22115000	22115000 Bonds - Interco	(106,280,321.04)	(15,000,000.00)	(91,280,321.04)	(15,000,000.00)	B221
1026		Total: Long-term debt	(111,679,175.50)	(15,018,763.83)	(96,660,411.67)	(15,018,763.83)	
1026		Total: Total Long-term debt	(111,679,175.50)	(15,018,763.83)	(96,660,411.67)	(15,018,763.83)	
1026		Total: Total Capitalization	(273,428,685.04)	(29,535,613.49)	(243,893,071.55)	(29,535,613.49)	
1026	23121000	23121000 In-House Cash Center Bank	(13,803,557.20)	(5,207,084.12)	(8,596,473.08)	(5,207,084.12)	B234

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	23121001	23121001 IHC Clearing - Outgoing Payment	-	78,022.01	(78,022.01)	78,022.01	B234
1026		Total: In-House Cash Center	(13,803,557.20)	(5,129,062.11)	(8,674,495.09)	(5,129,062.11)	
1026		Total: Short-term debt	(13,803,557.20)	(5,129,062.11)	(8,674,495.09)	(5,129,062.11)	
1026	22215000	22215000 Current Portion LTD - Interco	-	11,000,000.00	(11,000,000.00)	11,000,000.00	B221
1026		Total: Current portion long-term debt	-	11,000,000.00	(11,000,000.00)	11,000,000.00	
1026	23410000	23410000 A/P - Reconciliation Account	(2,725,020.88)	(1,416,089.41)	(1,308,931.47)	(1,416,089.41)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(126,091.30)	82,783.81	(208,875.11)	82,783.81	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(10,228.89)	(3,047.91)	(7,180.98)	(3,047.91)	B231
1026	23430000	23430000 A/P - Miscellaneous	-	39,603.09	(39,603.09)	39,603.09	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(36,397.30)	143,161.69	(179,558.99)	143,161.69	B231
1026	23430700	23430700 A/P - Pcard Accrual	(12,814.91)	8,801.25	(21,616.16)	8,801.25	B231
1026	23431000	23431000 A/P - Misc Global	(48,675.28)	5,571.21	(54,246.49)	5,571.21	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,861,571.55)	1,519,847.90	(3,381,419.45)	1,519,847.90	B231
1026	23436000	23436000 A/P-GRIR Capital Services	136,273.55	37,736.80	98,536.75	37,736.80	B231
1026		Total: Accounts payable external	(4,684,526.56)	418,368.43	(5,102,894.99)	418,368.43	
1026	23510000	23510000 A/P Associated Companies	-	(45,871.45)	45,871.45	(45,871.45)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	824,671.50	21,103.22	803,568.28	21,103.22	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,027,304.99)	49,751.82	(1,077,056.81)	49,751.82	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	(202,633.49)	25,252.46	(227,885.95)	25,252.46	
1026		Total: Accounts payable	(4,887,160.05)	443,620.89	(5,330,780.94)	443,620.89	
1026	23621000	23621000 Accrued FIT - Current Year	(337,892.22)	(231,056.48)	(106,835.74)	(231,056.48)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	495,094.00	656,394.34	495,094.00	B23612
1026		Total: Accrued federal income tax	813,596.12	264,037.52	549,558.60	264,037.52	
1026	23631000	23631000 Accrued SIT - Current Year	(100,762.83)	73,052.32	(173,815.15)	73,052.32	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	53,537.00	871,058.69	53,537.00	B23612
1026		Total: Accrued state income tax	823,832.86	126,589.32	697,243.54	126,589.32	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(35,672.06)	(3,492.75)	(32,179.31)	(3,492.75)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,445,061.08)	(1,366,559.27)	(1,078,501.81)	(1,366,559.27)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(5,587.67)	(3,122.82)	(2,464.85)	(3,122.82)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,044,654.00)	(84,632.00)	(960,022.00)	(84,632.00)	B23611
1026		Total: Other accrued taxes	(3,530,995.81)	(1,457,806.84)	(2,073,188.97)	(1,457,806.84)	
1026		Total: Taxes accrued, including income taxes	(1,893,566.83)	(1,067,180.00)	(826,386.83)	(1,067,180.00)	
1026	23720000	23720000 Interest Accrued - LTD	(37,240.00)	-	(37,240.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,019,035.74)	(124,812.50)	(894,223.24)	(124,812.50)	B2371
1026		Total: Interest accrued	(1,056,275.74)	(124,812.50)	(931,463.24)	(124,812.50)	
1026	24120000	24120000 Accrued Vacation Pay	(170,444.00)	12,055.00	(182,499.00)	12,055.00	B241
1026	24120200	24120200 Accrued Power	(198,630.82)	(24,569.57)	(174,061.25)	(24,569.57)	B241
1026	24120300	24120300 Accrued Legal	(56,287.88)	25,812.53	(82,100.41)	25,812.53	B241
1026	24120600	24120600 Accrued Wages	(306,868.35)	(10,994.96)	(295,873.39)	(10,994.96)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(765.00)	(338.96)	(426.04)	(338.96)	B241
1026	24121000	24121000 Accrued Waste Disposal	(63,036.76)	(37,428.73)	(25,608.03)	(37,428.73)	B241
1026	24121100	24121100 Accrued Retiree Medical	(7,950.00)	(600.00)	(7,350.00)	(600.00)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(13,320.64)	(879.33)	(12,441.31)	(879.33)	B241
1026	24121300	24121300 Accrued Health Savings Account	(1,500.00)	(1,500.00)	-	(1,500.00)	B241
1026	24121400	24121400 Accrued Bank Fees	(11,187.74)	3,389.22	(14,576.96)	3,389.22	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(9,147.12)	(403.51)	(8,743.61)	(403.51)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(155,512.26)	(19,568.80)	(135,943.46)	(19,568.80)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(15,058.00)	(15,058.00)	-	(15,058.00)	B241
1026	24126200	24126200 Accrued Paving	-	471.49	(471.49)	471.49	B241
1026	24133000	24133000 Unclaimed Customer Credits	(47,041.28)	50,286.84	(97,328.12)	50,286.84	B241
1026	24133200	24133200 Unclaimed A/P Checks	(41,534.94)	(27,488.30)	(14,046.64)	(27,488.30)	B241
1026	24142014	24142014 WH PR - ESPP	(4,919.70)	549.91	(5,469.61)	549.91	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,053.59)	(113.28)	(940.31)	(113.28)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(90,539.23)	(22,292.58)	(68,246.65)	(22,292.58)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(48,510.74)	76,027.44	(124,538.18)	76,027.44	B241
1026	24164000	24164000 GRIR - Non-inventory	(323,487.56)	(54,877.64)	(268,609.92)	(54,877.64)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(852.00)	(525.00)	(327.00)	(525.00)	B241
1026	24172000	24172000 CFO Sales Tax	39,893,448.07	4,642,573.04	35,250,875.03	4,642,573.04	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(40,302,066.78)	(4,714,079.13)	(35,587,987.65)	(4,714,079.13)	B241
1026	24199700	24199700 Deferred Revenue - Current Portion	(868,414.45)	(868,414.45)	-	(868,414.45)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(623,660.20)	(128,032.18)	(495,628.02)	(128,032.18)	B241
1026	24200000	24200000 Cash Book Overdraft	(389,288.69)	(389,288.69)	-	(389,288.69)	B231
1026	25299900	25299900 Advances for Construction - Current	(970,437.40)	(178,726.93)	(791,710.47)	(178,726.93)	B252
1026		Total: Other current liabilities	(5,294,264.99)	(2,150,194.98)	(3,144,070.01)	(2,150,194.98)	
1026		Total: Total Current Liabilities	(26,934,824.81)	2,972,371.30	(29,907,196.11)	2,972,371.30	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,398,301.78)	(1,518,052.45)	(3,880,249.33)	(1,518,052.45)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,570.36)	158,975.08	(1,050,545.44)	158,975.08	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(70,110.79)	(49,349.44)	(20,761.35)	(49,349.44)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(1,203,873.09)	512,597.21	(1,716,470.30)	512,597.21	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,236,473.38)	234,948.57	(1,471,421.95)	234,948.57	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,366.60)	14,223.52	(36,590.12)	14,223.52	B252
1026	25227000	25227000 Advances for Construction - Tax WIP	-	(209,936.81)	209,936.81	(209,936.81)	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(782,339.34)	234,948.57	(1,017,287.91)	234,948.57	B252

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(22,346.74)	14,223.52	(36,570.26)	14,223.52	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	970,437.40	178,726.93	791,710.47	178,726.93	B252
1026		Total: Customer Advances for construction	(8,722,260.57)	(424,754.12)	(8,297,506.45)	(424,754.12)	
1026	25310000	25310000 Deferred FIT Liability - Property	(45,727,453.53)	(3,223,218.94)	(42,504,234.59)	(3,223,218.94)	B283
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,549,888.16	(273,088.90)	7,822,977.06	(273,088.90)	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	676,185.85	1,083.85	675,102.00	1,083.85	B283
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,668,734.62	(88,527.34)	2,757,261.96	(88,527.34)	B283
1026		Total: Federal Deferred income taxes long-term	(34,832,644.90)	(3,583,751.33)	(31,248,893.57)	(3,583,751.33)	
1026	25320000	25320000 Deferred SIT Liability - Property	(11,065,288.69)	(1,231,007.09)	(9,834,281.60)	(1,231,007.09)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,588.84)	24,424.64	(67,013.48)	24,424.64	B283
1026	25321000	25321000 Deferred SIT Liability - Non Property	(217,449.10)	85,911.08	(303,360.18)	85,911.08	B283
1026		Total: State Deferred income taxes long-term	(11,325,326.63)	(1,120,671.37)	(10,204,655.26)	(1,120,671.37)	
1026		Total: Deferred income taxes	(46,157,971.53)	(4,704,422.70)	(41,453,548.83)	(4,704,422.70)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(11,168.27)	4,548.62	(15,716.89)	4,548.62	B2551
1026		Total: Deferred investment tax credits	(11,168.31)	4,548.62	(15,716.93)	4,548.62	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,624,294.98)	(508,837.81)	(10,115,457.17)	(508,837.81)	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(782,450.82)	(78,727.53)	(703,723.29)	(78,727.53)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(3,916.07)	1,582.86	(5,498.93)	1,582.86	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	1,234,814.75	923,174.08	311,640.67	923,174.08	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,716,602.60)	(376,216.10)	(2,340,386.50)	(376,216.10)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026		Total: Other regulatory liabilities	(13,574,649.72)	9,575.50	(13,584,225.22)	9,575.50	
1026		Total: Regulatory liabilities	(13,574,649.72)	9,575.50	(13,584,225.22)	9,575.50	
1026	26212000	26212000 Accrued Pension Expense	3,164,674.65	390,420.00	2,774,254.65	390,420.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,164,674.79	390,420.00	2,774,254.79	390,420.00	
1026	26221000	26221000 Accrued OPEB	5,431,467.02	898,136.00	4,533,331.02	898,136.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(170,507.52)	(14,923.12)	(155,584.40)	(14,923.12)	B253
1026		Total: Accrued postretirement benefit expense	5,260,959.50	883,212.88	4,377,746.62	883,212.88	
1026	26300000	26300000 Operating Lease Long-Term Liability	-	828.73	(828.73)	828.73	B224
1026		Total: Operating lease long-term liabilities	-	828.73	(828.73)	828.73	
1026	26580000	26580000 FIN 48 Reserve - Federal	(295,187.91)	294,040.29	(589,228.20)	294,040.29	B265
1026	26581000	26581000 FIN 48 Reserve - State	(152,154.71)	(150,685.75)	(1,468.96)	(150,685.75)	B265
1026		Total: Other tax liabilities	(447,342.62)	143,354.54	(590,697.16)	143,354.54	
1026		Total: Other Deferred Credits	(447,342.62)	143,354.54	(590,697.16)	143,354.54	
1026		Total: Regulatory and other long-term liabilities	(60,487,758.46)	(3,697,236.55)	(56,790,521.91)	(3,697,236.55)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,276,122.94)	(785,896.50)	(6,490,226.44)	(785,896.50)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,418,908.44)	(45,946.76)	(1,372,961.68)	(45,946.76)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(66,170.00)	768,091.91	(834,261.91)	768,091.91	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,435,611.98)	(63,506.11)	(2,372,105.87)	(63,506.11)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,935,275.77)	(71,389.04)	(2,863,886.73)	(71,389.04)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(317,225.75)	(3,073.30)	(314,152.45)	(3,073.30)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(26,458.72)	(29,258.72)	2,800.00	(29,258.72)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(386,550.85)	51,759.60	(438,310.45)	51,759.60	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(91,299.03)	(31,873.54)	(59,425.49)	(31,873.54)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,059.97)	2,272.73	(39,332.70)	2,272.73	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,088,575.54	264,973.46	5,823,602.08	264,973.46	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,273,184.98	76,800.43	1,196,384.55	76,800.43	B272
1026		Total: Contributions in aid of construction	(19,958,165.74)	36,465.71	(19,994,631.45)	36,465.71	
1026		Total: CAPITAL AND LIABILITIES	(380,809,434.05)	(30,224,013.03)	(350,585,421.02)	(30,224,013.03)	
1026		Total: BALANCE SHEET	744,718.78	(1,084,410.50)	1,829,129.28	(1,084,410.50)	
1026	40111000	40111000 Residential Sales Billed	(1,616,063.23)	44,771.82	(1,660,835.05)	44,771.82	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	0.08	0.08	-	0.08	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(587,364.01)	13,295.55	(600,659.56)	13,295.55	B4611
1026	40112000	40112000 Residential Sales Unbilled	(115,929.93)	(72,485.73)	(43,444.20)	(72,485.73)	B4611
1026		Total: Water revenues - residential	(2,319,357.09)	(14,418.28)	(2,304,938.81)	(14,418.28)	
1026	40121000	40121000 Commercial Sales Billed	(1,241,880.28)	52,456.45	(1,294,336.73)	52,456.45	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(451,375.54)	16,618.41	(467,993.95)	16,618.41	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(47,830.75)	(30,569.20)	(17,261.55)	(30,569.20)	B4612
1026		Total: Water revenues - commercial	(1,741,086.57)	38,505.66	(1,779,592.23)	38,505.66	
1026	40131000	40131000 Industrial Sales Billed	(383,052.36)	(54,041.92)	(329,010.44)	(54,041.92)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(139,048.01)	(20,206.74)	(118,841.27)	(20,206.74)	B4613
1026	40132000	40132000 Industrial Sales Unbilled	25,779.33	22,471.22	3,308.11	22,471.22	B4613
1026		Total: Water revenues - industrial	(496,321.04)	(51,777.44)	(444,543.60)	(51,777.44)	
1026	40145000	40145000 Private Fire Billed	(239,874.46)	(28,905.42)	(212,969.04)	(28,905.42)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(90,709.10)	(9,146.12)	(81,562.98)	(9,146.12)	B4622
1026	40146000	40146000 Private Fire Unbilled	2,742.53	6,510.14	(3,767.61)	6,510.14	B4622
1026		Total: Water revenues - private fire	(327,841.03)	(29,541.40)	(298,299.63)	(29,541.40)	
1026	40151000	40151000 Public Authority Billed	(267,558.92)	13,078.54	(280,637.46)	13,078.54	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(97,123.91)	4,211.80	(101,335.71)	4,211.80	B4614
1026	40152000	40152000 Public Authority Unbilled	(7,050.11)	(6,925.64)	(124.47)	(6,925.64)	B4614
1026		Total: Water revenues - public authority	(371,732.94)	10,364.70	(382,097.64)	10,364.70	
1026	40161000	40161000 Sales for Resale Billed	(107,628.20)	(6,648.31)	(100,979.89)	(6,648.31)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(39,069.03)	(2,615.29)	(36,453.74)	(2,615.29)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(36,289.72)	(7,857.95)	(28,431.77)	(7,857.95)	B466
1026		Total: Water revenues - sales for resale	(182,986.95)	(17,121.55)	(165,865.40)	(17,121.55)	

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40189900	40189900 Other Water Revenue	158,896.95	(2,687.26)	161,584.21	(2,687.26)	B474
1026		Total: Water revenues - other	158,896.95	(2,687.26)	161,584.21	(2,687.26)	
1026		Total: Water revenues	(5,280,428.67)	(66,675.57)	(5,213,753.10)	(66,675.57)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(33,857.54)	(8,192.33)	(25,665.21)	(8,192.33)	B470
1026	40310200	40310200 Other Revenue - Rent	(18,341.31)	(691.08)	(17,650.23)	(691.08)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,840.00)	1,600.00	(4,440.00)	1,600.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,500.00)	2,146.94	(21,646.94)	2,146.94	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,514.84)	(48.66)	(1,466.18)	(48.66)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(25,255.00)	11,555.00	(36,810.00)	11,555.00	B471
1026		Total: Other revenues	(101,308.69)	6,369.87	(107,678.56)	6,369.87	
1026		Total: Operating revenues	(5,381,737.36)	(60,305.70)	(5,321,431.66)	(60,305.70)	
1026	51010000	51010000 Purchased Water	7,528.34	(1,652.83)	9,181.17	(1,652.83)	B6101
1026		Total: Purchased water	7,528.34	(1,652.83)	9,181.17	(1,652.83)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,709.85	406.27	1,303.58	406.27	B6151
1026	51510012	51510012 Purchased Power - Pumping	215,347.47	17,935.94	197,411.53	17,935.94	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,302.36	971.03	7,331.33	971.03	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,787.09	1,439.90	3,347.19	1,439.90	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(187,695.77)	(53,783.21)	(133,912.56)	(53,783.21)	B6158
1026	51520000	51520000 Fuel for Power Production	-	(370.52)	370.52	(370.52)	B6161
1026		Total: Fuel and power	42,451.00	(33,400.59)	75,851.59	(33,400.59)	
1026	51800000	51800000 Chemicals	184,063.97	(24,219.42)	208,283.39	(24,219.42)	B6183
1026		Total: Chemicals	184,063.97	(24,219.42)	208,283.39	(24,219.42)	
1026	51110000	51110000 Waste Disposal	91,694.66	6,986.42	84,708.24	6,986.42	B6753
1026		Total: Waste disposal	91,694.66	6,986.42	84,708.24	6,986.42	
1026		Total: Production costs	325,737.97	(52,286.42)	378,024.39	(52,286.42)	
1026	50100000	50100000 Labor Natural Account	234,231.34	18,679.11	215,552.23	18,679.11	B6018
1026	50100001	50100001 Labor Expense Accrual	28,676.16	(10,852.45)	39,528.61	(10,852.45)	B6018
1026	50101200	50101200 Labor Oper Pumping	114,324.14	(557.40)	114,881.54	(557.40)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	23,437.19	2,766.37	20,670.82	2,766.37	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	576.90	576.90	-	576.90	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,496.19	3,535.87	64,960.32	3,535.87	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	23,913.86	(3,435.49)	27,349.35	(3,435.49)	B6017
1026	50101600	50101600 Labor Oper Admin & General	81,443.94	(2,607.26)	84,051.20	(2,607.26)	B6018
1026	50102200	50102200 Labor Maint Pumping	(583.52)	(1,309.44)	725.92	(1,309.44)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(1,663.84)	(6,302.22)	4,638.38	(6,302.22)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,160.29	(216.23)	12,376.52	(216.23)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,046.44	7,358.13	13,688.31	7,358.13	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	18,074.82	(7,717.36)	25,792.18	(7,717.36)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,906.19	3,199.18	13,707.01	3,199.18	B6016
1026	50109900	50109900 Labor Capitalized Credits	(204,427.65)	18,233.79	(222,661.44)	18,233.79	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	31,933.60	(7,823.91)	39,757.51	(7,823.91)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,651.17	2,991.15	6,660.02	2,991.15	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,003.47	589.72	2,413.75	589.72	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	7,124.87	4,376.97	2,747.90	4,376.97	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,180.86	(1,209.57)	2,390.43	(1,209.57)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	4,977.01	1,893.19	3,083.82	1,893.19	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(172.08)	172.08	(172.08)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,331.34	(81.14)	1,412.48	(81.14)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,096.68	2,671.95	424.73	2,671.95	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	3,341.12	606.14	2,734.98	606.14	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,497.93	3,950.88	547.05	3,950.88	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(31,513.23)	8,244.28	(39,757.51)	8,244.28	B6018
1026	50171000	50171000 Annual Performance Plan	51,837.42	4,474.30	47,363.12	4,474.30	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,218.02)	354.42	(8,572.44)	354.42	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	31,262.31	9,850.01	21,412.30	9,850.01	B6018
1026		Total: Salaries and wages	550,118.98	52,067.81	498,051.17	52,067.81	
1026	50610000	50610000 Pension Expense	24,681.00	11,582.00	13,099.00	11,582.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(8,187.13)	(3,148.66)	(5,038.47)	(3,148.66)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	20,140.23	(22,627.77)	42,768.00	(22,627.77)	B6048
1026		Total: Pension expense	36,634.10	(14,194.43)	50,828.53	(14,194.43)	
1026	50510000	50510000 OPEB Expense	5,030.00	183.00	4,847.00	183.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,675.20)	319.18	(1,994.38)	319.18	B6048
1026	50550000	50550000 Group Insurance Expense	146,551.25	(6,005.38)	152,556.63	(6,005.38)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(45,304.89)	12,081.90	(57,386.79)	12,081.90	B6048
1026	50560000	50560000 Health Savings Account Expense	3,000.00	3,000.00	-	3,000.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(79,367.00)	(7,895.00)	(71,472.00)	(7,895.00)	B6048
1026		Total: Group insurance expense	28,234.16	1,683.70	26,550.46	1,683.70	
1026	50421000	50421000 401k Expense	23,563.11	1,054.03	22,509.08	1,054.03	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,398.91)	270.19	(8,669.10)	270.19	B6048
1026	50422000	50422000 Defined Contribution Expense	28,557.76	(162.33)	28,720.09	(162.33)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(8,969.42)	1,416.68	(10,386.10)	1,416.68	B6048
1026	50426000	50426000 Retiree Medical Expense	(246.08)	(1,023.61)	777.53	(1,023.61)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(741.27)	135.21	(876.48)	135.21	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,000.00	2,000.00	-	2,000.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	750.00	750.00	-	750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,296.18	(224.35)	1,520.53	(224.35)	B6048
1026	50451000	50451000 Employee Awards	-	(348.48)	348.48	(348.48)	B6048
1026	50452000	50452000 Employee Physical Exams	95.00	95.00	-	95.00	B6048
1026	50456000	50456000 Tuition Aid	-	(1,811.67)	1,811.67	(1,811.67)	B6048
1026	50457000	50457000 Training	2,386.76	1,857.37	529.39	1,857.37	B6048
1026		Total: Other benefits	40,293.13	4,008.04	36,285.09	4,008.04	
1026		Total: Employee-related costs	655,280.37	43,565.12	611,715.25	43,565.12	
1026	53401000	53401000 AWWSC Services - Labor OPEX	447,060.51	91,900.19	355,160.32	91,900.19	B6348

Tennessee American Water Company
Trial Balance as of March 31, 2024

Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,478.54	280.98	7,197.56	280.98	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,509.98	(1,146.26)	36,656.24	(1,146.26)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,725.18	1,708.91	23,016.27	1,708.91	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	60,343.05	2,673.86	57,669.19	2,673.86	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	34,386.40	8,089.28	26,297.12	8,089.28	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,076.60	6,116.57	10,960.03	6,116.57	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	81,380.89	(17,925.34)	99,306.23	(17,925.34)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,244.96	(8,489.60)	30,734.56	(8,489.60)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	33,889.96	1,830.83	32,059.13	1,830.83	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,340.00	(3,274.24)	39,614.24	(3,274.24)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	11,897.24	(401.05)	12,298.29	(401.05)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,517.82	10,551.51	(7,033.69)	10,551.51	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	315.77	(310.77)	626.54	(310.77)	B6348
1026		Total: Service Company Costs	816,166.90	91,604.87	724,562.03	91,604.87	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	971.34	243.24	728.10	243.24	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	1,274.34	(42,060.86)	43,335.20	(42,060.86)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,567.65	(14,564.58)	25,132.23	(14,564.58)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	-	336.00	-	B6353
1026	53154000	53154000 Contract Services - Audit Fees	10,121.00	5,443.00	4,678.00	5,443.00	B6328
1026	53155000	53155000 Contract Services - Legal	54,360.61	(21,893.06)	76,253.67	(21,893.06)	B6338
1026		Total: Contracted services	77,630.94	(72,832.26)	150,463.20	(72,832.26)	
1026	52532013	52532013 Electricity - Water Treatment	2,713.55	522.52	2,191.03	522.52	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,310.93	485.24	825.69	485.24	B6755
1026	52532016	52532016 Electricity - Admin & General	313.92	144.85	169.07	144.85	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(250.95)	250.95	(250.95)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.84	(0.98)	13.82	(0.98)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,443.87	792.97	1,650.90	792.97	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	624.81	(6.77)	631.58	(6.77)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	14.87	(2.03)	16.90	(2.03)	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	59.99	59.99	-	59.99	B6755
1026	52550016	52550016 Janitorial - Admin & General	384.05	198.31	185.74	198.31	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,633.73	232.13	6,401.60	232.13	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(231.78)	231.78	(231.78)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	107.76	(255.33)	363.09	(255.33)	B6758
1026	52583014	52583014 Water & VW - Transmission & Distribution	71.98	(202.60)	274.58	(202.60)	B6755
1026	52583016	52583016 Water & VW - Admin & General	869.38	157.35	712.03	157.35	B6758
1026		Total: Building Maintenance and Services	15,561.68	1,540.35	14,021.33	1,540.35	
1026	52574013	52574013 Telephone - Water Treatment	2,607.56	1,570.42	1,037.14	1,570.42	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,715.49	1,033.17	682.32	1,033.17	B6755
1026	52574016	52574016 Telephone - Admin & General	41,754.05	22,643.77	19,110.28	22,643.77	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	38.06	(13.27)	51.33	(13.27)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	56.04	99.96	(43.92)	99.96	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	58.21	58.21	-	58.21	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,474.28	(639.47)	5,113.75	(639.47)	B6758
1026	52574200	52574200 Data Lines - Admin & General	102.51	(153.02)	255.53	(153.02)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(205.28)	205.28	(205.28)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	7,624.11	34,499.38	(26,875.27)	34,499.38	B6758
1026		Total: Telecommunication expenses	58,430.31	58,893.87	(463.56)	58,893.87	
1026	52562513	52562513 Overnight Shipping - Water Treatment	380.75	380.75	-	380.75	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	206.03	(233.83)	439.86	(233.83)	B6758
1026	52566016	52566016 Postage - Admin & General	274.86	265.21	9.65	265.21	B6758
1026	52566700	52566700 Printing	-	(460.04)	460.04	(460.04)	B6758
1026		Total: Postage, printing and stationary	861.64	(47.91)	909.55	(47.91)	
1026	52526100	52526100 Credit Line Fees Interco	4,121.35	(549.38)	4,670.73	(549.38)	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	479.73	388.86	90.87	388.86	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,297.86	(2,164.21)	3,462.07	(2,164.21)	B6758
1026	52571500	52571500 Software Licenses	2,746.28	1,330.70	1,415.58	1,330.70	B6758
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,583.53	5,128.90	454.63	5,128.90	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(36.90)	36.90	(36.90)	B6757
1026	52582016	52582016 Uniforms - Admin & General	511.36	(2,917.19)	3,428.55	(2,917.19)	B6757
1026	52599800	52599800 PCard Undistributed	3,252.46	2,441.26	811.20	2,441.26	B6758
1026		Total: Office supplies and services	17,992.57	3,622.04	14,370.53	3,622.04	
1026	52534000	52534000 Employee Expenses	(273.72)	(9,546.60)	9,272.88	(9,546.60)	B6758
1026	52534200	52534200 Conferences & Registration	980.00	495.00	485.00	495.00	B6758
1026	52535000	52535000 Meals Deductible	2,120.56	(2,200.66)	4,321.22	(2,200.66)	B6758
1026	52567000	52567000 Relocation Expenses	(8,097.93)	(18,591.52)	10,493.59	(18,591.52)	B6758
1026		Total: Employee related expense travel & entertainme	(5,271.09)	(29,843.78)	24,572.69	(29,843.78)	
1026	52000000	52000000 M & S (O&M) - Natural Account	123.32	123.32	-	123.32	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(47.19)	47.19	(47.19)	B6201
1026	52001200	52001200 M & S Oper - Pumping	(3,638.96)	(4,901.52)	1,262.56	(4,901.52)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	-	(5,500.97)	5,500.97	(5,500.97)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,990.89	2,644.96	10,345.93	2,644.96	B6205
1026	52001600	52001600 M & S Oper - Admin & General	868.83	410.91	457.92	410.91	B6208
1026	52501200	52501200 Misc Oper - Pumping	3,811.71	3,811.71	-	3,811.71	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	117.63	(117.63)	117.63	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	281.40	(281.05)	562.45	(281.05)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	11,972.43	17,788.13	(5,815.70)	17,788.13	B6758
1026	52514700	52514700 Community Partnerships	-	(9,500.00)	9,500.00	(9,500.00)	B6758
1026	52514900	52514900 Customer Education	-	(3,000.00)	3,000.00	(3,000.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	7,255.91	1,950.87	5,305.04	1,950.87	B6758
1026	52515000	52515000 Community Relations - Events	319.05	319.05	-	319.05	B6758

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Company Code	Account Number	Description	March 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52515001	52515001 Community Relations - Specialty	-	(11.00)	11.00	(11.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,346.97	1,703.88	4,643.09	1,703.88	B6758
1026	52554500	52554500 Lab Supplies	2,230.24	(6,469.74)	8,699.98	(6,469.74)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(12.38)	12.38	(12.38)	B6758
1026	52568000	52568000 Research & Development	1,702.20	283.02	1,419.18	283.02	B6758
1026	52585000	52585000 Discounts Available	(6,293.29)	3,765.34	(10,058.63)	3,765.34	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	2.14	(51.16)	53.30	(51.16)	B6758
1026		Total: Miscellaneous expenses	37,972.84	3,143.81	34,829.03	3,143.81	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	75.12	(75.12)	75.12	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	75.12	5.60	75.12	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(3,139.61)	(180,529.46)	177,389.85	(180,529.46)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	3,271.21	1,828.33	1,442.88	1,828.33	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	110.08	(876.74)	986.82	(876.74)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	70.40	46.40	24.00	46.40	B6502
1026	55000100	55000100 Transportation Capitalized Credits	(11,677.49)	176,419.04	(188,096.53)	176,419.04	B6508
1026	55010100	55010100 Transportation Lease Costs	19,321.77	14,136.00	5,185.77	14,136.00	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,318.97	363.12	19,955.85	363.12	B6508
1026	55010300	55010300 Transportation Lease Maint	10,896.88	(12,369.86)	23,266.74	(12,369.86)	B6508
1026		Total: Transportation	39,172.21	(983.17)	40,155.38	(983.17)	
1026		Total: Operating supplies and services	242,431.82	(36,431.93)	278,863.75	(36,431.93)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	43,087.87	14,367.85	28,720.02	14,367.85	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	17,626.40	13,366.41	4,259.99	13,366.41	B6707
1026		Total: Uncollectible accounts expense	60,714.27	27,734.26	32,980.01	27,734.26	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,360.09	40.30	7,319.79	40.30	B6757
1026	52520000	52520000 Collection Agencies	(56.08)	(31.55)	(24.53)	(31.55)	B6757
1026		Total: Customer accounting, other	7,304.01	8.75	7,295.26	8.75	
1026	55110000	55110000 Insurance Vehicle	1,827.88	250.13	1,577.75	250.13	B6568
1026	55710000	55710000 Insurance General Liability	61,996.44	(7,643.26)	69,639.70	(7,643.26)	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,049.93	1,436.27	4,613.66	1,436.27	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,076.29)	(213.11)	(1,863.18)	(213.11)	B6588
1026	55730000	55730000 Insurance Other	491.29	(353.45)	844.74	(353.45)	B6598
1026	55740000	55740000 Insurance Property	23,597.77	2,350.36	21,247.41	2,350.36	B6598
1026		Total: Insurance other than group	91,887.02	(4,173.06)	96,060.08	(4,173.06)	
1026	62002200	62002200 M&S Maint - Pumping	802.20	(24,975.99)	25,778.19	(24,975.99)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	10,365.35	4,579.06	5,786.29	4,579.06	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	2,611.35	(12,522.49)	15,133.84	(12,522.49)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	326.29	(1,186.60)	1,512.89	(1,186.60)	B6208
1026	62502200	62502200 Misc Maint - Pumping	563.58	(1,333.43)	1,897.01	(1,333.43)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	21,341.66	21,341.66	-	21,341.66	B6754
1026	62502600	62502600 Misc Maint - Admin & General	475.44	17.43	458.01	17.43	B6758
1026	62502700	62502700 Misc Maint Paving/Backfill	13,946.09	(3,892.32)	17,838.41	(3,892.32)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	6,464.00	6,464.00	-	6,464.00	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(9,400.00)	9,400.00	(9,400.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	11,580.21	19,360.21	(7,780.00)	19,360.21	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	34,536.69	34,536.69	-	34,536.69	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	20,628.49	15,512.74	5,115.75	15,512.74	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	14,953.36	13,108.35	1,845.01	13,108.35	B6358
1026		Total: Maintenance supplies and services	138,594.71	61,609.31	76,985.40	61,609.31	
1026	88101000	88101000 Capital Movements - UP	3,755,218.39	2,273,554.58	1,481,663.81	2,273,554.58	B6758
1026	88106000	88106000 Capital Movements - CCNC	(2,268,830.46)	(1,821,320.33)	(447,510.13)	(1,821,320.33)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,197,386.72	500,641.85	696,744.87	500,641.85	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(397,604.02)	(397,604.02)	-	(397,604.02)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	257,502.12	284,459.33	(26,957.21)	284,459.33	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(30,903.66)	30,903.66	(30,903.66)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(179,033.15)	179,033.15	(179,033.15)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	381,569.86	208,445.22	173,124.64	208,445.22	B6758
1026	88257100	88257100 Capital Movements - RWIP	41,921.35	(357,785.58)	399,706.93	(357,785.58)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(26,256.00)	(26,256.00)	-	(26,256.00)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	4,003.00	21,708.86	(17,705.86)	21,708.86	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	16,745.74	(16,745.74)	16,745.74	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(26,458.72)	(26,458.72)	-	(26,458.72)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,918,452.24)	(466,194.12)	(2,452,258.12)	(466,194.12)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,338,117.07	131,630.90	2,206,486.17	131,630.90	
1026	68011000	68011000 Depreciation Exp - UPIS General	669,665.57	(180,564.75)	850,230.32	(180,564.75)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	141,080.69	20,067.68	121,013.01	20,067.68	B403
1026	68011110	68011110 Depreciation Expense - Capitalized Credits	(47,023.02)	2,679.14	(49,702.16)	2,679.14	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,934.32)	(120.21)	(5,814.11)	(120.21)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(20,186.78)	(835.67)	(19,351.11)	(835.67)	B403
1026		Total: Depreciation	737,602.14	(158,773.81)	896,375.95	(158,773.81)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	74,474.64	3,571.85	70,902.79	3,571.85	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.47)	(1.40)	(516.07)	(1.40)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,639.48)	(132.08)	(2,507.40)	(132.08)	B403
1026		Total: Removal costs, net	71,317.69	3,438.37	67,879.32	3,438.37	
1026		Total: Depreciation and amortization	809,012.80	(155,335.44)	964,348.24	(155,335.44)	
1026	69011000	69011000 FIT - Current	140,525.18	262,841.31	(122,316.13)	262,841.31	B40910
1026		Total: Current federal income taxes - operating	140,525.18	262,841.31	(122,316.13)	262,841.31	
1026	69021000	69021000 SIT - Current	39,280.13	87,689.82	(48,409.69)	87,689.82	B40911
1026		Total: Current state income taxes - operating	39,280.13	87,689.82	(48,409.69)	87,689.82	
1026		Total: Current income taxes - operating	179,805.31	350,531.13	(170,725.82)	350,531.13	

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1026	69065000	69065000 Deferred FIT - Other	125,338.46	(237,606.00)	362,944.46	(237,606.00)	B41010
1026		Total: Deferred federal income tax expense	125,338.46	(237,606.00)	362,944.46	(237,606.00)	
1026	69073500	69073500 Deferred SIT - Other	55,899.18	(64,675.90)	120,575.08	(64,675.90)	B41011
1026		Total: Deferred state income tax expense	55,899.18	(64,675.90)	120,575.08	(64,675.90)	
1026		Total: Deferred taxes	181,237.64	(302,281.90)	483,519.54	(302,281.90)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(395.76)	807.35	(1,203.11)	807.35	B41211
1026		Total: Amortization of investment tax credits	(395.76)	807.35	(1,203.11)	807.35	
1026		Total: Incomes Taxes - Operating	360,647.19	49,056.58	311,590.61	49,056.58	
1026	68520000	68520000 Property Taxes	263,562.86	(71,629.24)	335,192.10	(71,629.24)	B40811
1026	68532000	68532000 FUTA	146.89	146.89	-	146.89	B40812
1026	68532100	68532100 FUTA Cap Credits	(48.13)	(48.13)	-	(48.13)	B40812
1026	68533000	68533000 FICA	54,245.59	1,223.19	53,022.40	1,223.19	B40812
1026	68533100	68533100 FICA Cap Credits	(26,561.45)	21.12	(26,582.57)	21.12	B40812
1026	68535000	68535000 SUTA	40.82	40.82	-	40.82	B40812
1026	68535100	68535100 SUTA Cap Credits	(14.28)	(14.28)	-	(14.28)	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	6,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	466,956.17	(57,208.63)	524,164.80	(57,208.63)	
1026		Total: Operating expenses, net	3,974,733.23	(31,856.59)	4,006,589.82	(31,856.59)	
1026		Total: Operating Income (loss)	(1,407,004.13)	(92,162.29)	(1,314,841.84)	(92,162.29)	
1026	70510000	70510000 AFUDC - Equity	(13,985.65)	(1,007.94)	(12,977.71)	(1,007.94)	B420
1026		Total: Allowance for funds used during construction	(13,985.65)	(1,007.94)	(12,977.71)	(1,007.94)	
1026	71511000	71511000 M&J Revenues	(12,590.00)	(10,641.00)	(1,949.00)	(10,641.00)	B415
1026	71521000	71521000 M&J Expenses	5,733.46	(11,315.96)	17,049.42	(11,315.96)	B416
1026		Total: Other miscellaneous income	(6,856.54)	(21,956.96)	15,100.42	(21,956.96)	
1026		Total: Other Income	(20,842.19)	(22,964.90)	2,122.71	(22,964.90)	
1026	75840000	75840000 Lobbying Expenses	255.66	(15,276.59)	15,532.25	(15,276.59)	B426
1026		Total: Other miscellaneous deductions	255.66	(15,276.59)	15,532.25	(15,276.59)	
1026		Total: Other Deductions	255.66	(15,276.59)	15,532.25	(15,276.59)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	348,396.86	10,020.85	338,376.01	10,020.85	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,237.53	(355.77)	1,593.30	(355.77)	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	389,210.40	9,665.08	379,545.32	9,665.08	
1026	81315000	81315000 Interest Short Term Debt Intercompany	89,454.54	44,446.43	45,008.11	44,446.43	B4272
1026		Total: Interest on short-term debt	89,454.54	44,446.43	45,008.11	44,446.43	
1026	81500000	81500000 Interest Other	-	(15.63)	15.63	(15.63)	B4275
1026		Total: Other interest expense	-	(15.63)	15.63	(15.63)	
1026	85000000	85000000 AFUDC Debt	(141,182.42)	(126,112.88)	(15,069.54)	(126,112.88)	B420
1026		Total: Allowance for borrowed funds used during cons	(141,182.42)	(126,112.88)	(15,069.54)	(126,112.88)	
1026	82010000	82010000 Amortize Debt Disc & Exp	200.34	(6.42)	206.76	(6.42)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,766.61	5,850.68	6,915.93	5,850.68	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	22.02	1,767.81	22.02	B428
1026		Total: Amortization of debt expense	14,756.78	5,866.28	8,890.50	5,866.28	
1026		Total: Interest Charges	352,239.30	(66,150.72)	418,390.02	(66,150.72)	
1026		Total: Other Income (Expenses)	331,652.77	(104,392.21)	436,044.98	(104,392.21)	
1026		Total: Income (loss) before income taxes	(1,075,351.36)	(196,554.50)	(878,796.86)	(196,554.50)	
1026		Total: Net income (loss)	(1,075,351.36)	(196,554.50)	(878,796.86)	(196,554.50)	
1026		Total: Net Income Available to common stockholders	(1,075,351.36)	(196,554.50)	(878,796.86)	(196,554.50)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,940,950.00	427,984.26	1,512,965.74	427,984.26	B438
1026		Total: Common Dividends	1,940,950.00	427,984.26	1,512,965.74	427,984.26	
1026		Total: PROFIT & LOSS STATEMENT	865,598.64	231,429.76	634,168.88	231,429.76	

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	323,242.78	753,021.25	323,242.78	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,638,571.91	89,106.59	7,549,465.32	89,106.59	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	18,584,006.47	-	18,584,006.47	-	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,452,150.65	9,215.83	4,442,934.82	9,215.83	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	109,873.27	-	109,873.27	-	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,027,324.51	794,314.98	5,233,009.53	794,314.98	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,242,624.75	1,081,548.17	2,161,076.58	1,081,548.17	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,677,417.72	57,220.22	2,620,197.50	57,220.22	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	29,902,505.48	995,963.33	28,906,542.15	995,963.33	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,784,074.70	268,866.64	14,515,208.06	268,866.64	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	172,482,599.91	13,824,155.96	158,658,443.95	13,824,155.96	B3314
1026	10133300	10133300 UPIS - Services	34,309,671.17	1,499,240.95	32,810,430.22	1,499,240.95	B3334
1026	10133410	10133410 UPIS - Meters	28,448,948.86	8,875,862.01	19,573,086.85	8,875,862.01	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,536,455.62	3,607,009.90	22,929,445.72	3,607,009.90	B3344
1026	10133500	10133500 UPIS - Hydrants	14,264,056.28	1,573,386.76	12,690,669.52	1,573,386.76	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	(1,031.44)	223,452.50	(1,031.44)	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	11,940,216.48	(3,041,919.51)	14,982,135.99	(3,041,919.51)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,338,228.64	354,368.45	6,983,860.19	354,368.45	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	971,826.46	41,378.58	930,447.88	41,378.58	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	163,779.64	6,399.68	157,379.96	6,399.68	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,417,238.03	108,291.55	2,308,946.48	108,291.55	B3465
1026	10134700	10134700 UPIS - Misc Equipment	673,386.04	68,938.55	604,447.49	68,938.55	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,051,446.64	(1,011,549.07)	3,062,995.71	(1,011,549.07)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	487,029.60	(88.71)	487,118.31	(88.71)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	14,262,145.21	-	14,262,145.21	-	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	950,671.78	195,858.83	754,812.95	195,858.83	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,161,913.15	1,747,215.94	414,697.21	1,747,215.94	B3062
1026	10630900	10630900 CCNC Supply Mains	1,349,045.01	-	1,349,045.01	-	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	85,302.27	(683.21)	85,985.48	(683.21)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	6,134,406.98	1,379,954.22	4,754,452.76	1,379,954.22	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	48,818.35	-	48,818.35	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,165,239.36	213,576.96	1,951,662.40	213,576.96	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,499,485.15	1,472,701.86	6,026,783.29	1,472,701.86	B3304
1026	10633100	10633100 CCNC - Transmnssn & Distr Mains Not Classified	25,747,489.64	(2,386,943.33)	28,134,432.97	(2,386,943.33)	B3314
1026	10633300	10633300 CCNC Services	532,528.23	(26,196.81)	558,725.04	(26,196.81)	B3334
1026	10633410	10633410 CCNC Meters	1,012,366.91	(3,859,119.24)	4,871,486.15	(3,859,119.24)	B3344
1026	10633420	10633420 CCNC Meter Installations	297,993.21	(1,669,422.44)	1,967,415.65	(1,669,422.44)	B3344
1026	10633500	10633500 CCNC Hydrants	325,427.67	(654,465.03)	979,892.70	(654,465.03)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,807,062.21	2,218,227.27	5,588,834.94	2,218,227.27	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	3,866,546.26	1,172,873.41	2,693,672.85	1,172,873.41	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	413,235.55	296,944.46	116,291.09	296,944.46	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	7,803.93	-	7,803.93	-	B3445
1026	10634600	10634600 CCNC Communication Equipment	400,418.72	131,206.27	269,212.45	131,206.27	B3465
1026	10634700	10634700 CCNC Misc Equipment	316,930.15	(16,007.84)	332,937.99	(16,007.84)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	474,905,007.08	29,739,643.52	445,165,363.56	29,739,643.52	
1026	10700000	10700000 CWIP	7,585,669.12	(591,102.64)	8,176,771.76	(591,102.64)	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	552,756.69	317,191.97	235,564.72	317,191.97	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	6,296.34	5,410.52	885.82	5,410.52	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	8,103,243.96	(251,039.46)	8,354,283.42	(251,039.46)	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(189,800,493.40)	(11,913,911.91)	(177,886,581.49)	(11,913,911.91)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,909,108.26)	(120,188.07)	(4,788,920.19)	(120,188.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,326,001.00	6,495,541.56	51,830,459.44	6,495,541.56	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,541.34)	(1,115.64)	(35,425.70)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(136,430,002.00)	(5,539,674.06)	(130,890,327.94)	(5,539,674.06)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	342,828,670.40	23,948,930.00	318,879,740.40	23,948,930.00	
1026		Total: Total Property Plant & Equipment	342,828,670.40	23,948,930.00	318,879,740.40	23,948,930.00	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	174.76	153.52	21.24	153.52	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	-	57,801.32	(57,801.32)	57,801.32	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	-	60,589.24	(60,589.24)	60,589.24	B234
1026	13162600	13162600 US Bank TN - Main	325,783.00	129,741.25	196,041.75	129,741.25	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	93,640.76	(17,292.65)	110,933.41	(17,292.65)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	866.44	(17.53)	883.97	(17.53)	B1312
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	1,487.29	(3,294.48)	4,781.77	(3,294.48)	B1312
1026	13162612	13162612 US Bank TN - Penn Credit	-	(207.89)	207.89	(207.89)	B1312

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E>Returns	-	499.22	(499.22)	499.22	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	167.91	44.94	122.97	44.94	B1312
1026		Total: Cash and cash equivalents	424,120.16	228,016.94	196,103.22	228,016.94	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,959,763.10	(241,314.40)	4,201,077.50	(241,314.40)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	623,660.20	623,660.20	-	623,660.20	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(83,903.20)	(76,200.17)	(7,703.03)	(76,200.17)	B141
1026		Total: Utility customer accounts receivable	4,499,520.10	306,145.63	4,193,374.47	306,145.63	
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	9,986.71	(85,149.45)	95,136.16	(85,149.45)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	49,796.87	(194.17)	49,991.04	(194.17)	B145
1026		Total: Receivable from affiliated companies	59,783.58	(238,581.77)	298,365.35	(238,581.77)	
1026	14610000	14610000 Misc A/R - Reconciliation Account	606,763.63	(57,581.70)	664,345.33	(57,581.70)	B142
1026	14611000	14611000 Misc A/R - Manual	1,508.00	36.57	1,471.43	36.57	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	31,425.46	(2,368.00)	33,793.46	(2,368.00)	B142
1026	14613000	14613000 Misc A/R - Employees	50.58	110.76	(60.18)	110.76	B142
1026		Total: Other receivables, net	639,747.67	(59,802.37)	699,550.04	(59,802.37)	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(266,639.04)	116,538.42	(383,177.46)	116,538.42	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(29,543.77)	4,963.50	(34,507.27)	4,963.50	B142
1026		Total: Allowance for uncollectible accounts	(296,182.81)	121,501.92	(417,684.73)	121,501.92	
1026		Total: Accounts receivable, net	4,902,868.54	129,263.41	4,773,605.13	129,263.41	
1026	14400000	14400000 Unbilled Utility Revenue	2,784,778.73	(573,810.26)	3,358,588.99	(573,810.26)	B173
1026		Total: Unbilled revenues	2,784,778.73	(573,810.26)	3,358,588.99	(573,810.26)	
1026	15110000	15110000 Inventory - Plant Material	1,445,095.23	(388,285.92)	1,833,381.15	(388,285.92)	B151
1026	15130000	15130000 Inventory - Chemicals	259,359.66	(55,861.87)	315,221.53	(55,861.87)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	992.01	(77,369.80)	78,361.81	(77,369.80)	B153
1026	15199995	15199995 Inventory - Shippers Edge Freight Clearing	16.55	16.55	-	16.55	B153
1026		Total: Materials and supplies	1,705,463.45	(521,501.04)	2,226,964.49	(521,501.04)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	170,592.30	12,543.80	158,048.50	12,543.80	B162
1026	16520000	16520000 Prepaid Insurance	129,392.19	(280,003.02)	409,395.21	(280,003.02)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	176,373.87	11,735.08	164,638.79	11,735.08	B162
1026	16550000	16550000 Prepaid Other	-	54,906.87	(54,906.87)	54,906.87	B162
1026	16550010	16550010 Prepaid Other - Global	65,920.23	(18,848.75)	84,768.98	(18,848.75)	B162
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	297,399.00	297,399.00	-	297,399.00	B174
1026		Total: Other current assets	854,677.59	77,732.98	776,944.61	77,732.98	
1026		Total: Total Current Assets	10,671,908.47	(660,297.97)	11,332,206.44	(660,297.97)	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	1,085,454.85	843,787.97	241,666.88	843,787.97	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	154,545.45	76,184.48	78,360.97	76,184.48	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(1,240,000.30)	(1,240,000.30)	-	(1,240,000.30)	B1862
1026		Total: Reg asset - income tax recovery	-	(320,027.85)	320,027.85	(320,027.85)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	5,284.16	(2,259.80)	7,543.96	(2,259.80)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,296,893.92	83,608.56	1,213,285.36	83,608.56	B181
1026		Total: Debt and preferred stock expense	1,302,178.08	81,348.76	1,220,829.32	81,348.76	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	400,253.74	400,253.74	-	400,253.74	B1861
1026		Total: Deferred rate case	400,253.74	400,253.74	-	400,253.74	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(304,813.00)	304,813.00	(304,813.00)	B174
1026	18680135	18680135 Reg Asset - Post In-Service Depreciation	562,064.14	562,064.14	-	562,064.14	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	6,666.80	(999.96)	7,666.76	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	121,472.36	(28,032.12)	149,504.48	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026		Total: Other regulatory assets	723,081.01	228,219.06	494,861.95	228,219.06	
1026		Total: Regulatory assets	2,425,512.83	389,793.71	2,035,719.12	389,793.71	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	749.41	(942.08)	1,691.49	(942.08)	B1862
1026		Total: Operating lease right-of-use assets	749.41	(942.08)	1,691.49	(942.08)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	96,650.62	1,188.78	95,461.84	1,188.78	B181
1026	18790001	18790001 LT Asset- Long Term portion of Prepaid Global	12,824.28	12,824.28	-	12,824.28	B1862
1026	18790002	18790002 LT Asset- Long Term portion of Global Prepaid Ins	39.60	39.60	-	39.60	B1862
1026		Total: Other long-term assets	109,514.50	14,052.66	95,461.84	14,052.66	
1026		Total: Total Regulatory and other long-term assets	2,535,776.74	402,904.29	2,132,872.45	402,904.29	
1026		Total: ASSETS	356,036,355.61	23,691,536.32	332,344,819.29	23,691,536.32	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(95,809,405.70)	(9,031,923.89)	(86,777,481.81)	(9,031,923.89)	B211
1026		Total: Paid-in capital	(95,809,405.70)	(9,031,923.89)	(86,777,481.81)	(9,031,923.89)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(161,749,509.54)	(14,516,849.66)	(147,232,659.88)	(14,516,849.66)	
1026		Total: Total Equity	(161,749,509.54)	(14,516,849.66)	(147,232,659.88)	(14,516,849.66)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	299,908.01	(18,408.06)	318,316.07	(18,408.06)	B221
1026	22115000	22115000 Bonds - Interco	(106,280,321.04)	(4,000,000.00)	(102,280,321.04)	(4,000,000.00)	B221
1026		Total: Long-term debt	(111,680,413.03)	(4,018,408.06)	(107,662,004.97)	(4,018,408.06)	
1026		Total: Total Long-term debt	(111,680,413.03)	(4,018,408.06)	(107,662,004.97)	(4,018,408.06)	
1026		Total: Total Capitalization	(273,429,922.57)	(18,535,257.72)	(254,894,664.85)	(18,535,257.72)	
1026	23121000	23121000 In-House Cash Center Bank	(13,195,264.17)	(4,257,135.98)	(8,938,128.19)	(4,257,135.98)	B234
1026	23121001	23121001 IHG Clearing - Outgoing Payment	-	(1,453.12)	1,453.12	(1,453.12)	B234
1026		Total: In-House Cash Center	(13,195,264.17)	(4,258,589.10)	(8,936,675.07)	(4,258,589.10)	
1026		Total: Short-term debt	(13,195,264.17)	(4,258,589.10)	(8,936,675.07)	(4,258,589.10)	
1026	23410000	23410000 A/P - Reconciliation Account	(1,635,949.01)	72,145.04	(1,708,094.05)	72,145.04	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(249,207.46)	77,445.84	(326,653.30)	77,445.84	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(8,676.77)	(981.37)	(7,695.40)	(981.37)	B231

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	23430600	23430600 A/P - Workbasket Accrual	(36,175.37)	109,287.57	(145,462.94)	109,287.57	B231
1026	23430700	23430700 A/P - Pcard Accrual	(13,575.96)	2,735.96	(16,311.92)	2,735.96	B231
1026	23431000	23431000 A/P - Misc Global	(53,850.74)	27,250.25	(81,100.99)	27,250.25	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,350,228.03)	1,281,619.42	(2,631,847.45)	1,281,619.42	B231
1026	23436000	23436000 A/P-GRIR Capital Services	136,273.55	35,335.49	100,938.06	35,335.49	B231
1026		Total: Accounts payable external	(3,211,389.79)	1,604,838.20	(4,816,227.99)	1,604,838.20	
1026	23510000	23510000 A/P Associated Companies	(1,051.18)	1,871.79	(2,922.97)	1,871.79	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	952,693.59	(44,621.26)	997,314.85	(44,621.26)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(831,931.55)	61,095.85	(893,027.40)	61,095.85	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	119,710.86	18,615.25	101,095.61	18,615.25	
1026		Total: Accounts payable	(3,091,678.93)	1,623,453.45	(4,715,132.38)	1,623,453.45	
1026	23621000	23621000 Accrued FIT - Current Year	(471,197.18)	(744,387.27)	273,190.09	(744,387.27)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	495,094.00	656,394.34	495,094.00	B23612
1026		Total: Accrued federal income tax	680,291.16	(249,293.27)	929,584.43	(249,293.27)	
1026	23631000	23631000 Accrued SIT - Current Year	(141,181.14)	91,889.69	(233,070.83)	91,889.69	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	53,537.00	871,058.69	53,537.00	B23612
1026		Total: Accrued state income tax	783,414.55	145,426.69	637,987.86	145,426.69	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(43,231.74)	(7,627.84)	(35,603.90)	(7,627.84)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(2,780,253.18)	(1,366,593.93)	(1,413,659.25)	(1,366,593.93)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(7,468.71)	(4,181.24)	(3,287.47)	(4,181.24)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,114,654.00)	(90,632.00)	(1,024,022.00)	(90,632.00)	B23611
1026		Total: Other accrued taxes	(3,945,628.63)	(1,469,035.01)	(2,476,593.62)	(1,469,035.01)	
1026		Total: Taxes accrued, including income taxes	(2,481,922.92)	(1,572,901.59)	(909,021.33)	(1,572,901.59)	
1026	23720000	23720000 Interest Accrued - LTD	(74,480.00)	-	(74,480.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,293,682.56)	(134,833.34)	(1,158,849.22)	(134,833.34)	B2371
1026		Total: Interest accrued	(1,368,162.56)	(134,833.34)	(1,233,329.22)	(134,833.34)	
1026	24120000	24120000 Accrued Vacation Pay	(297,399.00)	7,414.00	(304,813.00)	7,414.00	B241
1026	24120200	24120200 Accrued Power	(176,563.95)	(18,985.97)	(157,577.98)	(18,985.97)	B241
1026	24120300	24120300 Accrued Legal	(112,885.69)	22,921.57	(135,807.26)	22,921.57	B241
1026	24120600	24120600 Accrued Wages	(355,731.60)	(54,663.34)	(301,068.26)	(54,663.34)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(1,020.00)	(381.00)	(639.00)	(381.00)	B241
1026	24121000	24121000 Accrued Waste Disposal	(44,742.93)	(3,892.46)	(40,850.47)	(3,892.46)	B241
1026	24121100	24121100 Accrued Retiree Medical	(10,631.22)	(903.97)	(9,727.25)	(903.97)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(15,378.66)	(2,409.30)	(12,969.36)	(2,409.30)	B241
1026	24121400	24121400 Accrued Bank Fees	(14,475.54)	(39.66)	(14,435.88)	(39.66)	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(10,905.46)	(1,839.97)	(9,065.49)	(1,839.97)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(207,349.68)	(26,091.67)	(181,258.01)	(26,091.67)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(15,058.00)	(15,058.00)	-	(15,058.00)	B241
1026	24126200	24126200 Accrued Paving	-	471.49	(471.49)	471.49	B241
1026	24133000	24133000 Unclaimed Customer Credits	(55,037.38)	72,823.02	(127,860.40)	72,823.02	B241
1026	24133200	24133200 Unclaimed A/P Checks	(46,484.91)	(32,438.27)	(14,046.64)	(32,438.27)	B241
1026	24142014	24142014 WH PR - ESPP	(9,820.29)	1,299.23	(11,119.52)	1,299.23	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,072.29)	(130.21)	(942.08)	(130.21)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(45,163.40)	(7,442.78)	(37,720.62)	(7,442.78)	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(61,258.36)	2,963.17	(64,221.53)	2,963.17	B241
1026	24164000	24164000 GRIR - Non-inventory	(197,133.57)	(29,996.35)	(167,137.22)	(29,996.35)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(894.00)	(522.00)	(372.00)	(522.00)	B241
1026	24172000	24172000 CFO Sales Tax	40,302,030.70	4,714,581.02	35,587,449.68	4,714,581.02	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(40,651,578.32)	(4,715,653.44)	(35,935,924.88)	(4,715,653.44)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0.11	-	0.11	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(578,140.99)	20,709.77	(598,850.76)	20,709.77	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(623,660.20)	(623,660.20)	-	(623,660.20)	B241
1026	24200000	24200000 Cash Book Overdraft	(501,715.96)	(501,715.96)	-	(501,715.96)	B231
1026	25299900	25299900 Advances for Construction - Current	(970,437.40)	(178,726.93)	(791,710.47)	(178,726.93)	B252
1026		Total: Other current liabilities	(5,168,705.92)	(1,837,548.62)	(3,331,157.30)	(1,837,548.62)	
1026		Total: Total Current Liabilities	(25,305,734.50)	(6,180,419.20)	(19,125,315.30)	(6,180,419.20)	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,359,809.25)	(1,158,767.83)	(4,201,041.42)	(1,158,767.83)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,147.41)	153,726.16	(1,044,873.57)	153,726.16	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(73,479.25)	(60,178.67)	(13,300.58)	(60,178.67)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(1,800,343.09)	(292,882.00)	(1,507,461.09)	(292,882.00)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,236,473.38)	136,278.27	(1,372,751.66)	136,278.27	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,366.60)	7,925.41	(30,292.01)	7,925.41	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(782,339.34)	136,278.27	(918,617.61)	136,278.27	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(22,346.74)	7,925.41	(30,272.15)	7,925.41	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	970,437.40	178,726.93	791,710.47	178,726.93	B252
1026		Total: Customer Advances for construction	(9,283,183.55)	(887,026.86)	(8,396,156.69)	(887,026.86)	
1026	25310000	25310000 Deferred FIT Liability - Property	(45,836,529.17)	(3,275,233.67)	(42,561,295.50)	(3,275,233.67)	B283
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,529,419.87	(267,624.30)	7,797,044.17	(267,624.30)	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	663,117.28	(12,323.67)	675,440.95	(12,323.67)	B283
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,661,588.22	(86,404.96)	2,747,993.18	(86,404.96)	B283
1026		Total: Federal Deferred income taxes long-term	(34,982,403.80)	(3,641,586.60)	(31,340,817.20)	(3,641,586.60)	
1026	25320000	25320000 Deferred SIT Liability - Property	(11,113,652.48)	(1,246,961.54)	(9,866,690.94)	(1,246,961.54)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,221.76)	24,930.16	(67,151.92)	24,930.16	B283

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25321000	25321000 Deferred SIT Liability – Non Property	(221,854.75)	81,391.17	(303,245.92)	81,391.17	B283
1026		Total: State Deferred income taxes long-term	(11,377,728.99)	(1,140,640.21)	(10,237,088.78)	(1,140,640.21)	
1026		Total: Deferred income taxes	(46,360,132.79)	(4,782,226.81)	(41,577,905.98)	(4,782,226.81)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(10,832.05)	4,556.28	(15,388.33)	4,556.28	B2551
1026		Total: Deferred investment tax credits	(10,832.09)	4,556.28	(15,388.37)	4,556.28	
1026	25700000	25700000 Reg Liab - Cost of Removal	22,923,979.22	3,638,492.37	19,285,486.85	3,638,492.37	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	561,125.93	(462,410.58)	1,023,536.51	(462,410.58)	B1862
1026		Total: Reg liability - cost of removal	23,485,105.15	3,176,081.79	20,309,023.36	3,176,081.79	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,601,924.82)	(512,905.75)	(10,089,019.07)	(512,905.75)	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(782,876.99)	(79,553.15)	(703,323.84)	(79,553.15)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(3,798.00)	1,585.55	(5,383.55)	1,585.55	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	1,240,000.30	1,240,000.30	-	1,240,000.30	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,764,454.25)	(394,135.75)	(2,370,318.50)	(394,135.75)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026	25689900	25689900 Reg Liab - Other	2,242,438.46	755,805.03	1,486,633.43	755,805.03	B253
1026		Total: Other regulatory liabilities	(11,352,815.30)	1,059,396.23	(12,412,211.53)	1,059,396.23	
1026		Total: Regulatory liabilities	12,132,289.85	4,235,478.02	7,896,811.83	4,235,478.02	
1026	26212000	26212000 Accrued Pension Expense	3,130,543.65	380,382.00	2,750,161.65	380,382.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,130,543.79	380,382.00	2,750,161.79	380,382.00	
1026	26221000	26221000 Accrued OPEB	5,505,804.02	905,848.00	4,599,956.02	905,848.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(168,234.03)	(19,277.51)	(148,956.52)	(19,277.51)	B253
1026		Total: Accrued postretirement benefit expense	5,337,569.99	886,570.49	4,450,999.50	886,570.49	
1026	26300000	26300000 Operating Lease Long-Term Liability	-	749.41	(749.41)	749.41	B224
1026		Total: Operating lease long-term liabilities	-	749.41	(749.41)	749.41	
1026	26580000	26580000 FIN 48 Reserve - Federal	(295,187.91)	294,040.29	(589,228.20)	294,040.29	B265
1026	26581000	26581000 FIN 48 Reserve - State	(152,154.71)	(150,685.75)	(1,468.96)	(150,685.75)	B265
1026		Total: Other tax liabilities	(447,342.62)	143,354.54	(590,697.16)	143,354.54	
1026		Total: Other Deferred Credits	(447,342.62)	143,354.54	(590,697.16)	143,354.54	
1026		Total: Regulatory and other long-term liabilities	(35,501,087.42)	(18,162.93)	(35,482,924.49)	(18,162.93)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,283,475.86)	(748,991.66)	(6,534,484.20)	(748,991.66)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,419,249.14)	(46,287.46)	(1,372,961.68)	(46,287.46)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(121,988.00)	660,465.91	(782,453.91)	660,465.91	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,435,728.83)	(63,622.96)	(2,372,105.87)	(63,622.96)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,935,275.77)	(62,746.46)	(2,872,529.31)	(62,746.46)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(317,225.75)	(3,073.30)	(314,152.45)	(3,073.30)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(40,188.44)	(42,988.44)	2,800.00	(42,988.44)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(386,434.00)	51,876.45	(438,310.45)	51,876.45	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(91,299.03)	(27,552.25)	(63,746.78)	(27,552.25)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,059.97)	2,272.73	(39,332.70)	2,272.73	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,111,441.26	265,980.67	5,845,460.59	265,980.67	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,279,639.94	76,909.72	1,202,730.22	76,909.72	B272
1026		Total: Contributions in aid of construction	(20,006,086.40)	(34,245.50)	(19,971,840.90)	(34,245.50)	
1026		Total: CAPITAL AND LIABILITIES	(354,242,830.89)	(24,768,085.35)	(329,474,745.54)	(24,768,085.35)	
1026		Total: BALANCE SHEET	1,793,524.72	(1,076,549.03)	2,870,073.75	(1,076,549.03)	
1026	40111000	40111000 Residential Sales Billed	(1,719,809.12)	(146,267.59)	(1,573,541.53)	(146,267.59)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(624,892.32)	(56,709.56)	(568,182.76)	(56,709.56)	B4611
1026	40112000	40112000 Residential Sales Unbilled	39,727.24	198,652.35	(158,925.11)	198,652.35	B4611
1026		Total: Water revenues - residential	(2,304,974.20)	(4,324.80)	(2,309,299.00)	(4,324.80)	
1026	40121000	40121000 Commercial Sales Billed	(1,306,787.70)	(549,598.31)	(757,189.39)	(549,598.31)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(474,918.07)	(168,011.64)	(306,906.43)	(168,011.64)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	10,198.24	615,060.11	(604,861.87)	615,060.11	B4612
1026		Total: Water revenues - commercial	(1,771,507.53)	(102,549.84)	(1,668,957.69)	(102,549.84)	
1026	40131000	40131000 Industrial Sales Billed	(304,822.19)	91,633.42	(396,455.61)	91,633.42	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(110,650.57)	31,914.37	(142,564.94)	31,914.37	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(29,567.16)	(60,409.12)	30,841.96	(60,409.12)	B4613
1026		Total: Water revenues - industrial	(445,039.92)	63,138.67	(508,178.59)	63,138.67	
1026	40145000	40145000 Private Fire Billed	(227,947.45)	33.91	(227,981.36)	33.91	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(82,723.47)	(1,938.22)	(80,785.25)	(1,938.22)	B4622
1026	40146000	40146000 Private Fire Unbilled	(528.33)	(7,325.74)	6,797.41	(7,325.74)	B4622
1026		Total: Water revenues - private fire	(311,199.25)	(9,230.05)	(301,969.20)	(9,230.05)	
1026	40151000	40151000 Public Authority Billed	(256,583.48)	(21,844.25)	(234,739.23)	(21,844.25)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(93,140.21)	(8,433.35)	(84,706.86)	(8,433.35)	B4614
1026	40152000	40152000 Public Authority Unbilled	(2,499.53)	36,159.47	(38,659.00)	36,159.47	B4614
1026		Total: Water revenues - public authority	(352,223.22)	5,881.87	(358,105.09)	5,881.87	
1026	40161000	40161000 Sales for Resale Billed	(90,190.46)	(39,436.55)	(50,753.91)	(39,436.55)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(32,739.13)	(14,417.68)	(18,321.45)	(14,417.68)	B466
1026	40162000	40162000 Sales for Resale Unbilled	24,573.13	57,267.92	(32,694.79)	57,267.92	B466
1026		Total: Water revenues - sales for resale	(98,356.46)	3,413.69	(101,770.15)	3,413.69	
1026	40189900	40189900 Other Water Revenue	136,239.18	8,719.10	127,520.08	8,719.10	B474
1026		Total: Water revenues - other	136,239.18	8,719.10	127,520.08	8,719.10	
1026		Total: Water revenues	(5,147,061.40)	(34,951.36)	(5,112,110.04)	(34,951.36)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(31,278.20)	(932.34)	(30,345.86)	(932.34)	B470
1026	40310200	40310200 Other Revenue - Rent	(18,341.31)	1,308.92	(19,650.23)	1,308.92	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,640.00)	200.00	(2,840.00)	200.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(27,870.00)	(9,150.00)	(18,720.00)	(9,150.00)	B471

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40310600	40310600 Other Revenue - Usage Data	(1,559.63)	(62.20)	(1,497.43)	(62.20)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(22,155.00)	(14,370.00)	(7,785.00)	(14,370.00)	B471
1026		Total: Other revenues	(103,844.14)	(23,005.62)	(80,838.52)	(23,005.62)	
1026		Total: Operating revenues	(5,250,905.54)	(57,956.98)	(5,192,948.56)	(57,956.98)	
1026	51010000	51010000 Purchased Water	8,567.19	1,150.82	7,416.37	1,150.82	B6101
1026		Total: Purchased water	8,567.19	1,150.82	7,416.37	1,150.82	
1026	51510011	51510011 Purchased Power - Source of Supply	1,530.94	(371.69)	1,902.63	(371.69)	B6151
1026	51510012	51510012 Purchased Power - Pumping	198,561.52	19,635.26	178,926.26	19,635.26	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,667.93	414.06	5,253.87	414.06	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,250.64	(1,177.87)	4,428.51	(1,177.87)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(139,464.62)	14,480.24	(153,944.86)	14,480.24	B6158
1026	51520000	51520000 Fuel for Power Production	-	(5.56)	5.56	(5.56)	B6161
1026		Total: Fuel and power	69,546.41	32,974.44	36,571.97	32,974.44	
1026	51800000	51800000 Chemicals	173,707.91	(7,284.21)	180,992.12	(7,284.21)	B6183
1026		Total: Chemicals	173,707.91	(7,284.21)	180,992.12	(7,284.21)	
1026	51110000	51110000 Waste Disposal	43,159.65	(14,364.03)	57,523.68	(14,364.03)	B6753
1026		Total: Waste disposal	43,159.65	(14,364.03)	57,523.68	(14,364.03)	
1026		Total: Production costs	294,981.16	12,477.02	282,504.14	12,477.02	
1026	50100000	50100000 Labor Natural Account	239,501.79	(3,619.60)	243,121.39	(3,619.60)	B6018
1026	50100001	50100001 Labor Expense Accrual	14,639.45	(2,733.65)	17,373.10	(2,733.65)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	307.68	307.68	-	307.68	B6011
1026	50101200	50101200 Labor Oper Pumping	92,544.64	4,377.21	88,167.43	4,377.21	B6011
1026	50101300	50101300 Labor Oper Water Treatment	22,538.42	3,630.44	18,907.98	3,630.44	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	50.00	50.00	-	50.00	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	71,909.61	25,557.76	46,351.85	25,557.76	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	29,080.14	2,896.94	26,183.20	2,896.94	B6017
1026	50101600	50101600 Labor Oper Admin & General	76,457.94	9,506.65	66,951.29	9,506.65	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-	(41.21)	41.21	(41.21)	B6012
1026	50102200	50102200 Labor Maint Pumping	-	(279.20)	279.20	(279.20)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(20.02)	20.02	(20.02)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	15,146.20	7,543.72	7,602.48	7,543.72	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	25,608.78	13,026.61	12,582.17	13,026.61	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	23,127.18	1,658.56	21,468.62	1,658.56	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,380.70	5,405.84	9,974.86	5,405.84	B6016
1026	50102600	50102600 Labor Maint Admin & General	592.28	592.28	-	592.28	B6018
1026	50109900	50109900 Labor Capitalized Credits	(200,407.10)	(21,187.95)	(179,219.15)	(21,187.95)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	27,637.30	(8,575.28)	36,212.58	(8,575.28)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,465.15	137.77	6,327.38	137.77	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,015.87	583.21	1,432.66	583.21	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	8,616.21	6,762.05	1,854.16	6,762.05	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	96.52	(205.02)	301.54	(205.02)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	749.31	(523.67)	1,272.98	(523.67)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(13.09)	13.09	(13.09)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,012.67	(155.12)	1,167.79	(155.12)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	4,081.96	4,081.96	-	4,081.96	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	4,864.81	4,185.39	679.42	4,185.39	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,133.90	2,133.90	-	2,133.90	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(26,430.71)	9,781.87	(36,212.58)	9,781.87	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,303.20	37.68	1,265.52	37.68	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	882.24	449.12	433.12	449.12	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(423.76)	423.76	(423.76)	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	(139.05)	139.05	(139.05)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	436.48	436.48	-	436.48	B6016
1026	50171000	50171000 Annual Performance Plan	51,837.42	6,522.87	45,314.55	6,522.87	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,076.41)	(1,266.08)	(6,810.33)	(1,266.08)	B6018
1026		Total: Salaries and wages	504,103.63	70,483.29	433,620.34	70,483.29	
1026	50610000	50610000 Pension Expense	24,681.00	12,194.00	12,487.00	12,194.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,871.25)	(3,778.06)	(4,093.19)	(3,778.06)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	57,301.65	15,763.65	41,538.00	15,763.65	B6048
1026		Total: Pension expense	74,111.40	24,179.59	49,931.81	24,179.59	
1026	50510000	50510000 OPEB Expense	5,030.00	183.00	4,847.00	183.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,610.56)	(16.39)	(1,594.17)	(16.39)	B6048
1026	50550000	50550000 Group Insurance Expense	150,111.35	11,950.64	138,160.71	11,950.64	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(47,386.37)	3,127.15	(50,513.52)	3,127.15	B6048
1026	50560000	50560000 Health Savings Account Expense	(1,500.00)	(1,500.00)	-	(1,500.00)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(79,367.00)	(7,895.00)	(71,472.00)	(7,895.00)	B6048
1026		Total: Group insurance expense	25,277.42	5,849.40	19,428.02	5,849.40	
1026	50421000	50421000 401k Expense	19,997.41	2,172.99	17,824.42	2,172.99	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,464.62)	(110.91)	(6,353.71)	(110.91)	B6048
1026	50422000	50422000 Defined Contribution Expense	27,965.99	2,172.29	25,793.70	2,172.29	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(8,321.96)	756.69	(9,078.65)	756.69	B6048
1026	50426000	50426000 Retiree Medical Expense	2,677.88	342.55	2,335.33	342.55	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(701.82)	29.79	(731.61)	29.79	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,018.44	2,018.44	-	2,018.44	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	750.00	750.00	-	750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,599.58	210.91	1,388.67	210.91	B6048
1026	50451000	50451000 Employee Awards	137.28	13.18	124.10	13.18	B6048
1026	50452000	50452000 Employee Physical Exams	(229.43)	(229.43)	-	(229.43)	B6048
1026	50456000	50456000 Tuition Aid	-	(1,040.00)	1,040.00	(1,040.00)	B6048
1026	50457000	50457000 Training	882.58	(2,846.77)	3,729.35	(2,846.77)	B6048
1026	50458000	50458000 Referral Bonus	1,541.78	1,541.78	-	1,541.78	B6048
1026		Total: Other benefits	41,853.11	5,781.51	36,071.60	5,781.51	
1026		Total: Employee-related costs	645,345.56	106,293.79	539,051.77	106,293.79	

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	53401000	53401000 AWWSC Services - Labor OPEX	286,856.23	28,187.70	258,668.53	28,187.70	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,254.46	273.74	6,980.72	273.74	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,113.73	2,764.59	34,349.14	2,764.59	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,164.89	6,472.73	16,692.16	6,472.73	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	46,184.68	(10,258.24)	56,442.92	(10,258.24)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	31,575.61	6,087.76	25,487.85	6,087.76	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,784.69	8,536.13	8,248.56	8,536.13	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	76,861.28	(3,412.34)	80,273.62	(3,412.34)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,815.58	(7,994.24)	31,809.82	(7,994.24)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	36,352.85	4,179.01	32,173.84	4,179.01	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	37,501.72	8,891.59	28,610.13	8,891.59	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,056.83	997.29	19,059.54	997.29	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,736.62	2,139.87	1,596.75	2,139.87	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	651.80	6.35	645.45	6.35	B6348
1026		Total: Service Company Costs	647,910.97	46,871.94	601,039.03	46,871.94	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(923.10)	923.10	(923.10)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	34,326.62	(2,381.55)	36,708.17	(2,381.55)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	5,134.68	(4,497.04)	9,631.72	(4,497.04)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	504.00	168.00	336.00	168.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(5,896.70)	5,896.70	(5,896.70)	B6328
1026	53155000	53155000 Contract Services - Legal	(3,754.98)	(57,545.16)	53,790.18	(57,545.16)	B6338
1026		Total: Contracted services	36,210.32	(71,075.55)	107,285.87	(71,075.55)	
1026	52532013	52532013 Electricity - Water Treatment	2,266.19	19.41	2,246.78	19.41	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,074.01	96.99	977.02	96.99	B6755
1026	52532016	52532016 Electricity - Admin & General	188.04	30.11	157.93	30.11	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(5,102.55)	5,102.55	(5,102.55)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	15.60	7.20	8.40	7.20	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,424.00	(673.70)	2,097.70	(673.70)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	254.44	(449.88)	695.32	(449.88)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	11.83	5.68	6.15	5.68	B6758
1026	52550012	52550012 Janitorial - Pumping	0.02	(81.77)	81.79	(81.77)	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	139.53	108.95	30.58	108.95	B6755
1026	52550016	52550016 Janitorial - Admin & General	9,272.66	(4,774.19)	14,046.85	(4,774.19)	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	(2,398.61)	6,278.35	(2,398.61)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	1,274.68	1,274.68	-	1,274.68	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	623.49	350.07	273.42	350.07	B6755
1026	52578016	52578016 Trash Removal - Admin & General	370.47	(298.18)	668.65	(298.18)	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	189.18	(49.56)	238.74	(49.56)	B6755
1026	52583016	52583016 Water & WW - Admin & General	541.60	(536.20)	1,077.80	(536.20)	B6758
1026		Total: Building Maintenance and Services	21,516.48	(12,574.12)	34,090.60	(12,574.12)	
1026	52574013	52574013 Telephone - Water Treatment	1,682.06	(1,694.82)	3,376.88	(1,694.82)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,106.62	(1,115.01)	2,221.63	(1,115.01)	B6755
1026	52574016	52574016 Telephone - Admin & General	7,251.53	(14,653.39)	21,904.92	(14,653.39)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	36.81	(12.88)	49.69	(12.88)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	54.23	(22.19)	76.42	(22.19)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	50.89	50.89	-	50.89	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,265.50	3,175.13	1,090.37	3,175.13	B6758
1026	52574200	52574200 Data Lines - Admin & General	95.26	(111.03)	206.29	(111.03)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(2.23)	2.23	(2.23)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	7,260.42	5,435.10	1,825.32	5,435.10	B6758
1026		Total: Telecommunication expenses	21,803.32	(8,950.43)	30,753.75	(8,950.43)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(322.34)	(333.36)	11.02	(333.36)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	25.85	(365.10)	390.95	(365.10)	B6758
1026	52566016	52566016 Postage - Admin & General	1,139.28	1,139.28	-	1,139.28	B6758
1026	52566700	52566700 Printing	765.71	765.71	-	765.71	B6758
1026		Total: Postage, printing and stationary	1,608.50	1,206.53	401.97	1,206.53	
1026	52526100	52526100 Credit Line Fees Interco	4,492.99	655.59	3,837.40	655.59	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(78.21)	78.21	(78.21)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	23.90	(172.45)	196.35	(172.45)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	223.06	(1,855.46)	2,078.52	(1,855.46)	B6758
1026	52571500	52571500 Software Licenses	2,746.24	(3,693.20)	6,439.44	(3,693.20)	B6758
1026	52582014	52582014 Uniforms - Transmission & Distribution	488.13	(713.27)	1,201.40	(713.27)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(200.00)	200.00	(200.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,064.14	(8.99)	2,073.13	(8.99)	B6757
1026	52599800	52599800 PCard Undistributed	(2,896.10)	(3,526.49)	630.39	(3,526.49)	B6758
1026	52801100	52801100 Indirect Overhead Clearing	8.30	8.30	-	8.30	B6758
1026		Total: Office supplies and services	7,150.66	(9,584.18)	16,734.84	(9,584.18)	
1026	52534000	52534000 Employee Expenses	6,314.92	7,572.92	(1,258.00)	7,572.92	B6758
1026	52534200	52534200 Conferences & Registration	-	(1,949.00)	1,949.00	(1,949.00)	B6758
1026	52535000	52535000 Meals Deductible	1,833.02	(1,360.44)	3,193.46	(1,360.44)	B6758
1026	52535100	52535100 Meals Non-Deductible	49.53	43.53	6.00	43.53	B6758
1026	52567000	52567000 Relocation Expenses	-	(27.18)	27.18	(27.18)	B6758
1026		Total: Employee related expense travel & entertainme	8,197.47	4,279.83	3,917.64	4,279.83	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,299.21	2,299.21	-	2,299.21	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	137.81	86.76	51.05	86.76	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,259.15	1,179.24	79.91	1,179.24	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	-	(7,814.06)	7,814.06	(7,814.06)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,104.29	(7,590.81)	19,695.10	(7,590.81)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	147.53	(696.48)	844.01	(696.48)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	6,639.65	(3,769.14)	10,408.79	(3,769.14)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	-	(375.00)	375.00	(375.00)	B6753

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52501400	52501400 Misc Oper - Transmission & Distribution	191.17	(440.86)	632.03	(440.86)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(5,690.22)	4,531.34	(10,221.56)	4,531.34	B6758
1026	52514700	52514700 Community Partnerships	12,250.00	9,750.00	2,500.00	9,750.00	B6758
1026	52514900	52514900 Customer Education	-	(4,750.00)	4,750.00	(4,750.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	600.87	(397.67)	998.54	(397.67)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	42.00	(42.00)	42.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	1,060.75	(3,720.34)	4,781.09	(3,720.34)	B6758
1026	52548100	52548100 Hiring Costs	548.00	548.00	-	548.00	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(8,370.81)	8,370.81	(8,370.81)	B6758
1026	52554500	52554500 Lab Supplies	7,526.61	11,746.24	(4,219.63)	11,746.24	B6753
1026	52568000	52568000 Research & Development	1,524.39	105.21	1,419.18	105.21	B6758
1026	52585000	52585000 Discounts Available	(9,375.35)	(752.50)	(8,622.85)	(752.50)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(3.95)	(53.47)	49.52	(53.47)	B6758
1026		Total: Miscellaneous expenses	31,219.91	(8,443.14)	39,663.05	(8,443.14)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	76.94	(76.94)	76.94	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	17.30	17.30	-	17.30	B6428
1026		Total: Rents	98.02	94.24	3.78	94.24	
1026	55000000	55000000 Transportation (O&M) - Natural Account	2,085.26	(210,551.94)	212,637.20	(210,551.94)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,196.29	63.73	1,132.56	63.73	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	731.64	(1,699.35)	2,430.99	(1,699.35)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	1,711.32	1,711.32	-	1,711.32	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(28.02)	28.02	(28.02)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(17,328.79)	206,532.36	(223,861.15)	206,532.36	B6508
1026	55010100	55010100 Transportation Lease Costs	8,617.75	11,561.33	(2,943.58)	11,561.33	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,375.21	(3,301.28)	23,676.49	(3,301.28)	B6508
1026	55010300	55010300 Transportation Lease Maint	13,239.13	(10,157.44)	23,396.57	(10,157.44)	B6508
1026		Total: Transportation	30,627.81	(5,869.29)	36,497.10	(5,869.29)	
1026		Total: Operating supplies and services	158,432.49	(110,916.11)	269,348.60	(110,916.11)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	19,607.99	(12,086.40)	31,694.39	(12,086.40)	B6707
1026		Total: Uncollectible accounts expense	19,607.99	(12,086.40)	31,694.39	(12,086.40)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,586.15	931.33	6,654.82	931.33	B6757
1026	52520000	52520000 Collection Agencies	-	5.20	(5.20)	5.20	B6757
1026		Total: Customer accounting, other	7,586.15	936.53	6,649.62	936.53	
1026	55110000	55110000 Insurance Vehicle	1,827.89	250.14	1,577.75	250.14	B6568
1026	55710000	55710000 Insurance General Liability	62,876.44	(6,318.43)	69,194.87	(6,318.43)	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,316.67	2,025.47	4,291.20	2,025.47	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,973.49)	(487.00)	(1,486.49)	(487.00)	B6588
1026	55730000	55730000 Insurance Other	521.28	(682.54)	1,203.82	(682.54)	B6598
1026	55740000	55740000 Insurance Property	23,597.74	2,350.36	21,247.38	2,350.36	B6598
1026		Total: Insurance other than group	93,166.53	(2,862.00)	96,028.53	(2,862.00)	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(563.71)	563.71	(563.71)	B6202
1026	62002200	62002200 M&S Maint - Pumping	746.27	(3,604.30)	4,350.57	(3,604.30)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(999.39)	(2,901.94)	1,902.55	(2,901.94)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	6,300.43	(564.40)	6,864.83	(564.40)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,415.93	1,403.30	12.63	1,403.30	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(364.14)	364.14	(364.14)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	2,415.00	2,415.00	-	2,415.00	B6754
1026	62502600	62502600 Misc Maint - Admin & General	1,130.29	(9,053.39)	10,183.68	(9,053.39)	B6758
1026	62502700	62502700 Misc Maint Paving/Backfill	-	(25,504.40)	25,504.40	(25,504.40)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,445.00	(1,644.50)	3,089.50	(1,644.50)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	3,500.00	3,500.00	-	3,500.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(607.89)	607.89	(607.89)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	8,836.00	(17,915.06)	26,751.06	(17,915.06)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	66,147.11	64,394.74	1,752.37	64,394.74	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,092.00	717.00	375.00	717.00	B6358
1026		Total: Maintenance supplies and services	92,028.64	9,706.31	82,322.33	9,706.31	
1026	88101000	88101000 Capital Movements - UP	10,672,386.28	10,334,159.52	338,226.76	10,334,159.52	B6758
1026	88106000	88106000 Capital Movements - CCNC	(9,352,891.39)	(10,963,657.37)	1,610,765.98	(10,963,657.37)	B6758
1026	88107000	88107000 Capital Movements - CWIP	171,482.85	(23,951.06)	195,433.91	(23,951.06)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	35,547.02	343,206.47	(307,659.45)	343,206.47	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(596,470.00)	(805,479.21)	209,009.21	(805,479.21)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(209,936.81)	209,936.81	(209,936.81)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	209,936.81	(209,936.81)	209,936.81	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	131,505.57	(218,272.56)	349,778.13	(218,272.56)	B6758
1026	88257100	88257100 Capital Movements - RWIP	248,607.34	423,217.91	(174,610.57)	423,217.91	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(7,693.62)	36,564.14	(44,257.76)	36,564.14	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(55,818.00)	(107,626.00)	51,808.00	(107,626.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	12,963.87	(12,963.87)	12,963.87	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(13,729.72)	(13,729.72)	-	(13,729.72)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,232,926.33)	982,604.01	(2,215,530.34)	982,604.01	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,959,059.49	50,421.08	1,908,638.41	50,421.08	
1026	68011000	68011000 Depreciation Exp - UPIS General	821,563.99	(31,600.36)	853,164.35	(31,600.36)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	143,569.15	23,983.75	119,585.40	23,983.75	B403
1026	68011110	68011110 Depreciation Expense - Capitalized Credits	(45,140.72)	(5,609.01)	(39,531.71)	(5,609.01)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,937.00)	(107.40)	(5,829.60)	(107.40)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(20,220.68)	(869.57)	(19,351.11)	(869.57)	B403
1026		Total: Depreciation	893,834.74	(14,202.59)	908,037.33	(14,202.59)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	74,598.33	3,646.71	70,951.62	3,646.71	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.96)	(1.89)	(516.07)	(1.89)	B403

Tennessee American Water Company
Trial Balance as of April 30, 2024

Company Code	Account Number	Description	April 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,645.04)	(137.64)	(2,507.40)	(137.64)	B403
1026		Total: Removal costs, net	71,435.33	3,507.18	67,928.15	3,507.18	
1026		Total: Depreciation and amortization	965,363.04	(10,695.41)	976,058.45	(10,695.41)	
1026	69011000	69011000 FIT - Current	133,304.96	(56,582.21)	189,887.17	(56,582.21)	B40910
1026		Total: Current federal income taxes - operating	133,304.96	(56,582.21)	189,887.17	(56,582.21)	
1026	69021000	69021000 SIT - Current	40,418.31	(18,837.37)	59,255.68	(18,837.37)	B40911
1026		Total: Current state income taxes - operating	40,418.31	(18,837.37)	59,255.68	(18,837.37)	
1026		Total: Current income taxes - operating	173,723.27	(75,419.58)	249,142.85	(75,419.58)	
1026	69065000	69065000 Deferred FIT - Other	122,144.21	65,422.25	56,721.96	65,422.25	B41010
1026		Total: Deferred federal income tax expense	122,144.21	65,422.25	56,721.96	65,422.25	
1026	69073500	69073500 Deferred SIT - Other	52,769.44	20,474.36	32,295.08	20,474.36	B41011
1026		Total: Deferred state income tax expense	52,769.44	20,474.36	32,295.08	20,474.36	
1026		Total: Deferred taxes	174,913.65	85,896.61	89,017.04	85,896.61	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(336.22)	(7.66)	(328.56)	(7.66)	B41211
1026		Total: Amortization of investment tax credits	(336.22)	(7.66)	(328.56)	(7.66)	
1026		Total: Incomes Taxes -Operating	348,300.70	10,469.37	337,831.33	10,469.37	
1026	68520000	68520000 Property Taxes	311,315.69	(23,876.41)	335,192.10	(23,876.41)	B40811
1026	68532000	68532000 FUTA	26.40	(0.58)	26.98	(0.58)	B40812
1026	68532100	68532100 FUTA Cap Credits	(22.20)	(14.35)	(7.85)	(14.35)	B40812
1026	68533000	68533000 FICA	53,505.94	6,877.03	46,628.91	6,877.03	B40812
1026	68533100	68533100 FICA Cap Credits	(16,003.82)	(964.71)	(15,039.11)	(964.71)	B40812
1026	68535000	68535000 SUTA	6.54	(2.03)	8.57	(2.03)	B40812
1026	68535100	68535100 SUTA Cap Credits	(5.58)	(3.09)	(2.49)	(3.09)	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	5,879.54	64,120.46	5,879.54	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	27,323.80	7,036.10	20,287.70	7,036.10	B40810
1026		Total: General taxes	531,442.94	1,203.42	530,239.52	1,203.42	
1026		Total: Operating expenses, net	3,804,166.17	51,398.46	3,752,767.71	51,398.46	
1026		Total: Operating Income (loss)	(1,446,739.37)	(6,558.52)	(1,440,180.85)	(6,558.52)	
1026	70510000	70510000 AFUDC - Equity	(15,841.76)	(1,375.18)	(14,466.58)	(1,375.18)	B420
1026		Total: Allowance for funds used during construction	(15,841.76)	(1,375.18)	(14,466.58)	(1,375.18)	
1026	71511000	71511000 M&J Revenues	(2,278.00)	10,106.87	(12,384.87)	10,106.87	B415
1026	71521000	71521000 M&J Expenses	10,049.83	(3,152.94)	13,202.77	(3,152.94)	B416
1026		Total: Other miscellaneous income	7,771.83	6,953.93	817.90	6,953.93	
1026		Total: Other Income	(8,069.93)	5,578.75	(13,648.68)	5,578.75	
1026	75840000	75840000 Lobbying Expenses	-	(4,582.25)	4,582.25	(4,582.25)	B426
1026		Total: Other miscellaneous deductions	-	(4,582.25)	4,582.25	(4,582.25)	
1026		Total: Other Deductions	-	(4,582.25)	4,582.25	(4,582.25)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	348,396.82	10,020.84	338,375.98	10,020.84	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,237.53	(355.77)	1,593.30	(355.77)	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	389,210.36	9,665.07	379,545.29	9,665.07	
1026	81315000	81315000 Interest Short Term Debt Intercompany	62,180.99	25,869.04	36,311.95	25,869.04	B4272
1026		Total: Interest on short-term debt	62,180.99	25,869.04	36,311.95	25,869.04	
1026	85000000	85000000 AFUDC Debt	(59,403.52)	(43,432.24)	(15,971.28)	(43,432.24)	B420
1026		Total: Allowance for borrowed funds used during cons	(59,403.52)	(43,432.24)	(15,971.28)	(43,432.24)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.60	(0.21)	187.81	(0.21)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,038.10	5,576.87	6,461.23	5,576.87	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	22.02	1,767.81	22.02	B428
1026		Total: Amortization of debt expense	14,015.53	5,598.68	8,416.85	5,598.68	
1026		Total: Interest Charges	406,003.36	(2,299.45)	408,302.81	(2,299.45)	
1026		Total: Other Income (Expenses)	397,933.43	(1,302.95)	399,236.38	(1,302.95)	
1026		Total: Income (loss) before income taxes	(1,048,805.94)	(7,861.47)	(1,040,944.47)	(7,861.47)	
1026		Total: Net income (loss)	(1,048,805.94)	(7,861.47)	(1,040,944.47)	(7,861.47)	
1026		Total: Net Income Available to common stockholders	(1,048,805.94)	(7,861.47)	(1,040,944.47)	(7,861.47)	
1026		Total: PROFIT & LOSS STATEMENT	(1,048,805.94)	(7,861.47)	(1,040,944.47)	(7,861.47)	

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	323,242.78	753,021.25	323,242.78	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	7,638,571.91	-	7,638,571.91	-	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	21,108,571.36	2,524,564.89	18,584,006.47	2,524,564.89	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,475,843.18	32,908.36	4,442,934.82	32,908.36	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	1,458,918.28	1,349,045.01	109,873.27	1,349,045.01	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,027,324.51	(4,585.41)	6,031,909.92	(4,585.41)	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,276,214.47	221,335.58	3,054,878.89	221,335.58	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,677,417.72	57,220.22	2,620,197.50	57,220.22	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	29,908,726.77	1,002,184.62	28,906,542.15	1,002,184.62	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,784,074.30	268,866.24	14,515,208.06	268,866.24	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	174,561,040.50	15,900,145.64	158,660,894.86	15,900,145.64	B3314
1026	10133300	10133300 UPIS - Services	35,062,648.45	2,241,080.34	32,821,568.11	2,241,080.34	B3334
1026	10133410	10133410 UPIS - Meters	28,443,350.56	8,844,449.11	19,598,901.45	8,844,449.11	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,550,251.87	3,618,358.10	22,931,893.77	3,618,358.10	B3344
1026	10133500	10133500 UPIS - Hydrants	14,343,646.38	1,639,760.90	12,703,885.48	1,639,760.90	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	(1,031.44)	223,452.50	(1,031.44)	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	11,947,282.09	(3,365,700.64)	15,312,982.73	(3,365,700.64)	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,439,058.15	455,197.96	6,983,860.19	455,197.96	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	972,294.11	41,846.23	930,447.88	41,846.23	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	163,779.64	6,399.68	157,379.96	6,399.68	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,533,384.70	224,438.22	2,308,946.48	224,438.22	B3465
1026	10134700	10134700 UPIS - Misc Equipment	688,060.38	57,302.21	630,758.17	57,302.21	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10300000	10300000 Property Held Future	10,000.00	10,000.00	-	10,000.00	B103
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,051,446.64	(1,012,521.21)	3,063,967.85	(1,012,521.21)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	487,029.60	-	487,029.60	-	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,737,580.32	(2,524,564.89)	14,262,145.21	(2,524,564.89)	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	971,700.43	207,671.65	764,028.78	207,671.65	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,161,913.15	1,747,215.94	414,697.21	1,747,215.94	B3062
1026	10630900	10630900 CCNC Supply Mains	-	(1,349,045.01)	1,349,045.01	(1,349,045.01)	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	85,302.27	-	85,302.27	-	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	6,127,805.01	3,144,834.66	2,982,970.35	3,144,834.66	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	48,818.35	-	48,818.35	-	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,159,018.07	207,355.67	1,951,662.40	207,355.67	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,455,825.25	1,425,635.60	6,030,189.65	1,425,635.60	B3304
1026	10633100	10633100 CCNC - Transmsn & Distr Mains Not Classified	24,946,387.04	(3,737,363.19)	28,683,750.23	(3,737,363.19)	B3314
1026	10633300	10633300 CCNC Services	267,267.78	(410,723.72)	677,991.50	(410,723.72)	B3334
1026	10633410	10633410 CCNC Meters	1,012,426.05	(3,928,788.93)	4,941,214.98	(3,928,788.93)	B3344
1026	10633420	10633420 CCNC Meter Installations	164,097.46	(1,959,215.75)	2,123,313.21	(1,959,215.75)	B3344
1026	10633500	10633500 CCNC Hydrants	335,468.13	(770,873.22)	1,106,341.35	(770,873.22)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,886,611.54	2,289,003.28	5,597,608.26	2,289,003.28	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	3,779,741.75	1,086,068.90	2,693,672.85	1,086,068.90	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	415,283.33	289,275.49	126,007.84	289,275.49	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	7,803.93	-	7,803.93	-	B3445
1026	10634600	10634600 CCNC Communication Equipment	284,272.05	(6,353.08)	290,625.13	(6,353.08)	B3465
1026	10634700	10634700 CCNC Misc Equipment	302,255.81	(1,210.03)	303,465.84	(1,210.03)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	476,775,257.80	30,143,430.76	446,631,827.04	30,143,430.76	
1026	10700000	10700000 CWIP	10,649,811.26	1,803,888.45	8,845,922.81	1,803,888.45	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	373,703.31	158,938.23	214,765.08	158,938.23	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	24,358.62	23,240.58	1,118.04	23,240.58	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	11,006,395.00	2,003,527.95	9,002,867.05	2,003,527.95	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(190,840,218.58)	(11,976,319.54)	(178,863,899.04)	(11,976,319.54)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,909,108.26)	(120,188.07)	(4,788,920.19)	(120,188.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,488,854.84	6,631,455.86	51,857,398.98	6,631,455.86	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,634.31)	(1,115.64)	(35,518.67)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(137,306,966.31)	(5,466,167.39)	(131,840,798.92)	(5,466,167.39)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	346,725,107.85	26,680,791.32	320,044,316.53	26,680,791.32	
1026		Total: Total Property Plant & Equipment	346,725,107.85	26,680,791.32	320,044,316.53	26,680,791.32	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	73.25	73.25	-	73.25	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	-	84,176.67	(84,176.67)	84,176.67	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	-	62,635.52	(62,635.52)	62,635.52	B234
1026	13162600	13162600 US Bank TN - Main	283,913.72	198,752.01	85,161.71	198,752.01	B1312
1026	13162608	13162608 US Bank TN - Customer Lockbox	-	(1,255.01)	1,255.01	(1,255.01)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	183,585.32	99,130.84	84,454.48	99,130.84	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	274.66	(196.63)	471.29	(196.63)	B1312

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	4,821.94	2,865.12	1,956.82	2,865.12	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	81.16	81.16	-	81.16	B1312
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E-Returns	(323.52)	(68.21)	(255.31)	(68.21)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	75.78	(177.82)	253.60	(177.82)	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	1,067.68	(1,067.68)	1,067.68	B1312
1026	13199005	13199005 Cash Clearing - ORCOM	-	30.40	(30.40)	30.40	B1312
1026		Total: Cash and cash equivalents	474,502.31	447,114.98	27,387.33	447,114.98	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	3,384,126.64	(946,210.33)	4,330,336.97	(946,210.33)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	623,660.20	623,660.20	-	623,660.20	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	(139.92)	8,997.40	(9,137.32)	8,997.40	B141
1026		Total: Utility customer accounts receivable	4,007,646.92	(313,552.73)	4,321,199.65	(313,552.73)	
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	43,127.62	(32,516.58)	75,644.20	(32,516.58)	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	59,782.51	(32,356.33)	92,138.84	(32,356.33)	B145
1026	14574000	14574000 N/R Assoc Co's	5,864,416.67	5,864,416.67	-	5,864,416.67	B146
1026		Total: Receivable from affiliated companies	5,967,326.80	5,646,305.61	321,021.19	5,646,305.61	
1026	14610000	14610000 Misc A/R - Reconciliation Account	1,002,377.24	436,177.22	566,200.02	436,177.22	B142
1026	14611000	14611000 Misc A/R - Manual	1,508.00	32.99	1,475.01	32.99	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	33,222.46	(2,591.00)	35,813.46	(2,591.00)	B142
1026	14613000	14613000 Misc A/R - Employees	5.45	(4.00)	9.45	(4.00)	B142
1026		Total: Other receivables, net	1,037,113.15	433,615.21	603,497.94	433,615.21	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(262,945.42)	129,184.19	(392,129.61)	129,184.19	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(29,543.77)	4,963.50	(34,507.27)	4,963.50	B142
1026		Total: Allowance for uncollectible accounts	(292,489.19)	134,147.69	(426,636.88)	134,147.69	
1026		Total: Accounts receivable, net	10,719,597.68	5,900,515.78	4,819,081.90	5,900,515.78	
1026	14400000	14400000 Unbilled Utility Revenue	3,622,012.64	547,120.55	3,074,892.09	547,120.55	B173
1026		Total: Unbilled revenues	3,622,012.64	547,120.55	3,074,892.09	547,120.55	
1026	15110000	15110000 Inventory - Plant Material	1,425,992.14	(450,766.88)	1,876,759.02	(450,766.88)	B151
1026	15130000	15130000 Inventory - Chemicals	239,773.37	(83,540.46)	323,313.83	(83,540.46)	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	6,007.41	(155,161.54)	161,168.95	(155,161.54)	B153
1026		Total: Materials and supplies	1,671,772.92	(689,468.88)	2,361,241.80	(689,468.88)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	85,296.13	6,271.88	79,024.25	6,271.88	B162
1026	16520000	16520000 Prepaid Insurance	211,215.73	(119,008.03)	330,223.76	(119,008.03)	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	154,327.13	12,313.28	142,013.85	12,313.28	B162
1026	16550000	16550000 Prepaid Other	-	19,552.01	(19,552.01)	19,552.01	B162
1026	16550010	16550010 Prepaid Other - Global	66,981.27	(9,646.52)	76,627.79	(9,646.52)	B162
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	297,399.00	297,399.00	-	297,399.00	B174
1026		Total: Other current assets	830,219.26	206,881.62	623,337.64	206,881.62	
1026		Total: Total Current Assets	17,318,104.81	6,412,164.05	10,905,940.76	6,412,164.05	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	1,092,815.37	841,628.81	251,186.56	841,628.81	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	158,079.27	76,631.53	81,447.74	76,631.53	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(1,250,894.64)	(1,250,894.64)	-	(1,250,894.64)	B1862
1026		Total: Reg asset - income tax recovery	-	(332,634.30)	332,634.30	(332,634.30)	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	5,096.56	(2,259.59)	7,356.15	(2,259.59)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,474,124.94	267,300.81	1,206,824.13	267,300.81	B181
1026		Total: Debt and preferred stock expense	1,479,221.50	265,041.22	1,214,180.28	265,041.22	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	531,052.96	531,052.96	-	531,052.96	B1861
1026		Total: Deferred rate case	531,052.96	531,052.96	-	531,052.96	
1026	18680101	18680101 Reg Asset - Deferred Vacation Pay	-	(304,813.00)	304,813.00	(304,813.00)	B174
1026	18680135	18680135 Reg Asset - Post In-Service Depreciation	702,580.17	702,580.17	-	702,580.17	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	6,583.47	(999.96)	7,583.43	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	119,136.35	(28,032.12)	147,168.47	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026		Total: Other regulatory assets	861,177.70	368,735.09	492,442.61	368,735.09	
1026		Total: Regulatory assets	2,871,452.16	832,194.97	2,039,257.19	832,194.97	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	669.95	(943.84)	1,613.79	(943.84)	B1862
1026		Total: Operating lease right-of-use assets	669.95	(943.84)	1,613.79	(943.84)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	94,860.79	1,166.76	93,694.03	1,166.76	B181
1026	18790001	18790001 LT Asset- Long Term portion of Prepaid Global	12,366.27	12,366.27	-	12,366.27	B1862
1026	18790002	18790002 LT Asset- Long Term portion of Global Prepaid Ins	39.60	39.60	-	39.60	B1862
1026		Total: Other long-term assets	107,266.66	13,572.63	93,694.03	13,572.63	
1026		Total: Total Regulatory and other long-term assets	2,979,388.77	844,823.76	2,134,565.01	844,823.76	
1026		Total: ASSETS	367,022,601.43	33,937,779.13	333,084,822.30	33,937,779.13	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-In Capital - Subs Intercompany	(95,809,405.70)	(9,029,365.62)	(86,780,040.08)	(9,029,365.62)	B211
1026		Total: Paid-in capital	(95,809,405.70)	(9,029,365.62)	(86,780,040.08)	(9,029,365.62)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(161,749,509.54)	(14,514,291.39)	(147,235,218.15)	(14,514,291.39)	
1026		Total: Total Equity	(161,749,509.54)	(14,514,291.39)	(147,235,218.15)	(14,514,291.39)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	419,539.24	102,816.47	316,722.77	102,816.47	B221
1026	22115000	22115000 Bonds - Interco	(126,280,321.04)	(24,000,000.00)	(102,280,321.04)	(24,000,000.00)	B221
1026		Total: Long-term debt	(131,560,781.80)	(23,897,183.53)	(107,663,598.27)	(23,897,183.53)	
1026		Total: Total Long-term debt	(131,560,781.80)	(23,897,183.53)	(107,663,598.27)	(23,897,183.53)	
1026		Total: Total Capitalization	(293,310,291.34)	(38,411,474.92)	(254,898,816.42)	(38,411,474.92)	
1026	23121000	23121000 In-House Cash Center Bank	-	7,821,308.72	(7,821,308.72)	7,821,308.72	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	-	(875.17)	875.17	(875.17)	B234
1026		Total: In-House Cash Center	-	7,820,433.55	(7,820,433.55)	7,820,433.55	

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Short-term debt	-	7,820,433.55	(7,820,433.55)	7,820,433.55	
1026	23410000	23410000 A/P - Reconciliation Account	(3,176,417.59)	(569,133.84)	(2,607,283.75)	(569,133.84)	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(198,715.04)	115,144.63	(313,859.67)	115,144.63	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(6,554.71)	12,851.65	(19,406.36)	12,851.65	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(36,394.01)	215,919.66	(252,313.67)	215,919.66	B231
1026	23430700	23430700 A/P - Pcard Accrual	(22,042.13)	(3,938.54)	(18,103.59)	(3,938.54)	B231
1026	23431000	23431000 A/P - Misc Global	(77,330.28)	(9,418.15)	(67,912.13)	(9,418.15)	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(2,158,541.99)	(437,110.69)	(1,721,431.30)	(437,110.69)	B231
1026	23436000	23436000 A/P-GRIR Capital Services	136,873.55	11,261.48	125,612.07	11,261.48	B231
1026		Total: Accounts payable external	(5,539,122.20)	(664,423.80)	(4,874,698.40)	(664,423.80)	
1026	23510000	23510000 A/P Associated Companies	(5,530.14)	(66.62)	(5,463.52)	(66.62)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	782,134.68	(60,901.68)	843,036.36	(60,901.68)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(888,121.19)	96,946.82	(985,068.01)	96,946.82	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	(111,516.65)	36,247.39	(147,764.04)	36,247.39	
1026		Total: Accounts payable	(5,650,638.85)	(628,176.41)	(5,022,462.44)	(628,176.41)	
1026	23621000	23621000 Accrued FIT - Current Year	(315,310.18)	(375,809.68)	60,499.50	(375,809.68)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	495,094.00	656,394.34	495,094.00	B23612
1026		Total: Accrued federal income tax	836,178.16	119,284.32	716,893.84	119,284.32	
1026	23631000	23631000 Accrued SIT - Current Year	(194,124.88)	103,544.11	(297,668.99)	103,544.11	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	53,537.00	871,058.69	53,537.00	B23612
1026		Total: Accrued state income tax	730,470.81	157,081.11	573,389.70	157,081.11	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(31,073.09)	15,445.15	(46,518.24)	15,445.15	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,115,445.28)	(1,366,593.93)	(1,748,851.35)	(1,366,593.93)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(7,531.29)	(4,164.27)	(3,367.02)	(4,164.27)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,184,654.00)	(96,632.00)	(1,088,022.00)	(96,632.00)	B23611
1026		Total: Other accrued taxes	(4,338,724.66)	(1,451,945.05)	(2,886,779.61)	(1,451,945.05)	
1026		Total: Taxes accrued, including income taxes	(2,772,075.69)	(1,175,579.62)	(1,596,496.07)	(1,175,579.62)	
1026	23720000	23720000 Interest Accrued - LTD	(111,720.00)	-	(111,720.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(1,620,190.51)	(191,965.28)	(1,428,225.23)	(191,965.28)	B2371
1026		Total: Interest accrued	(1,731,910.51)	(191,965.28)	(1,539,945.23)	(191,965.28)	
1026	24120000	24120000 Accrued Vacation Pay	(297,399.00)	7,414.00	(304,813.00)	7,414.00	B241
1026	24120200	24120200 Accrued Power	(176,849.73)	(14,632.77)	(162,216.96)	(14,632.77)	B241
1026	24120300	24120300 Accrued Legal	(57,853.59)	(40,982.59)	(16,871.00)	(40,982.59)	B241
1026	24120600	24120600 Accrued Wages	(145,038.88)	255,565.28	(400,604.16)	255,565.28	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(1,275.00)	(423.00)	(852.00)	(423.00)	B241
1026	24121000	24121000 Accrued Waste Disposal	(23,624.55)	4,525.45	(28,150.00)	4,525.45	B241
1026	24121100	24121100 Accrued Retiree Medical	(13,414.73)	(895.01)	(12,519.72)	(895.01)	B241
1026	24121200	24121200 Accrued DCP - Contribution	(19,166.03)	(2,184.23)	(16,981.80)	(2,184.23)	B241
1026	24121400	24121400 Accrued Bank Fees	(14,309.88)	90.47	(14,400.35)	90.47	B241
1026	24121800	24121800 Accrued Severance	(13,009.40)	(13,009.40)	-	(13,009.40)	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,679.22)	(2,172.24)	(11,506.98)	(2,172.24)	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(237,335.82)	(10,763.41)	(226,572.41)	(10,763.41)	B241
1026	24126000	24126000 Miscellaneous Deposits Payable	(15,058.00)	(15,058.00)	-	(15,058.00)	B241
1026	24126200	24126200 Accrued Paving	-	471.49	(471.49)	471.49	B241
1026	24133000	24133000 Unclaimed Customer Credits	(57,283.40)	72,816.28	(130,099.68)	72,816.28	B241
1026	24133200	24133200 Unclaimed A/P Checks	(46,484.91)	(32,438.27)	(14,046.64)	(32,438.27)	B241
1026	24142006	24142006 WH PR - 401k Contributions	(25,502.74)	(25,307.83)	(194.91)	(25,307.83)	B241
1026	24142014	24142014 WH PR - ESPP	(17,311.72)	(559.41)	(16,752.31)	(559.41)	B241
1026	24150000	24150000 Operating Lease Current Liability	(1,073.55)	(129.71)	(943.84)	(129.71)	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(3,283.52)	12,945.43	(16,228.95)	12,945.43	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(92,116.51)	(60,720.16)	(31,396.35)	(60,720.16)	B241
1026	24164000	24164000 GRIR - Non-inventory	(428,086.18)	(264,528.49)	(163,557.69)	(264,528.49)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(84.00)	333.00	(417.00)	333.00	B241
1026	24172000	24172000 CFO Sales Tax	40,651,034.75	4,715,362.80	35,935,671.95	4,715,362.80	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(40,999,428.54)	(4,713,128.88)	(36,286,299.66)	(4,713,128.88)	B241
1026	24199500	24199500 Reg Liab-Tax Cuts & Jobs Act Customer Refunds-Curr	0.11	-	0.11	-	A253
1026	24199700	24199700 Deferred Revenue - Current Portion	(289,471.49)	12,405.41	(301,876.90)	12,405.41	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(623,660.20)	(623,660.20)	-	(623,660.20)	B241
1026	24200000	24200000 Cash Book Overdraft	(703,763.34)	(703,763.34)	-	(703,763.34)	B231
1026	25299900	25299900 Advances for Construction - Current	(970,437.40)	(178,726.93)	(791,710.47)	(178,726.93)	B252
1026		Total: Other current liabilities	(5,101,164.40)	(2,087,334.67)	(3,013,829.73)	(2,087,334.67)	
1026		Total: Total Current Liabilities	(15,255,789.45)	3,737,377.57	(18,993,167.02)	3,737,377.57	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,327,374.84)	(1,062,538.42)	(4,264,836.42)	(1,062,538.42)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,147.41)	153,726.16	(1,044,873.57)	153,726.16	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(81,823.57)	(68,522.99)	(13,300.58)	(68,522.99)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(2,232,781.09)	(789,115.00)	(1,443,666.09)	(789,115.00)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,227,858.99)	143,737.50	(1,371,596.49)	143,737.50	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(22,007.67)	9,439.50	(31,447.17)	9,439.50	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(773,724.95)	143,737.51	(917,462.46)	143,737.51	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(21,987.81)	9,439.50	(31,427.31)	9,439.50	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	970,437.40	178,726.93	791,710.47	178,726.93	B252
1026		Total: Customer Advances for construction	(9,673,584.82)	(1,277,428.13)	(8,396,156.69)	(1,277,428.13)	
1026	25310000	25310000 Deferred FIT Liability - Property	(45,992,793.68)	(3,345,732.49)	(42,647,061.19)	(3,345,732.49)	B283

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,498,211.58	(259,853.98)	7,758,065.56	(259,853.98)	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	661,135.05	(14,815.38)	675,950.43	(14,815.38)	B283
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,650,441.38	(83,620.31)	2,734,061.69	(83,620.31)	B283
1026		Total: Federal Deferred income taxes long-term	(35,183,005.67)	(3,704,022.16)	(31,478,983.51)	(3,704,022.16)	
1026	25320000	25320000 Deferred SIT Liability - Property	(11,182,939.66)	(1,267,535.65)	(9,915,404.01)	(1,267,535.65)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,367.65)	24,992.32	(67,359.97)	24,992.32	B283
1026	25321000	25321000 Deferred SIT Liability - Non Property	(222,522.67)	80,551.48	(303,074.15)	80,551.48	B283
1026		Total: State Deferred income taxes long-term	(11,447,829.98)	(1,161,991.85)	(10,285,838.13)	(1,161,991.85)	
1026		Total: Deferred income taxes	(46,630,835.65)	(4,866,014.01)	(41,764,821.64)	(4,866,014.01)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(10,350.38)	4,544.10	(14,894.48)	4,544.10	B2551
1026		Total: Deferred investment tax credits	(10,350.42)	4,544.10	(14,894.52)	4,544.10	
1026	25700000	25700000 Reg Liab - Cost of Removal	22,912,543.62	3,645,214.12	19,267,329.50	3,645,214.12	B1081
1026	25710000	25710000 Reg Liab - Cost of Removal RWIP	1,241,389.97	(83,630.27)	1,325,020.24	(83,630.27)	B1862
1026		Total: Reg liability - cost of removal	24,153,933.59	3,561,583.85	20,592,349.74	3,561,583.85	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,569,876.73)	(520,595.59)	(10,049,281.14)	(520,595.59)	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(783,487.55)	(80,764.10)	(702,723.45)	(80,764.10)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(3,628.85)	1,581.32	(5,210.17)	1,581.32	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	1,250,894.64	1,250,894.64	-	1,250,894.64	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,793,725.19)	(393,474.69)	(2,400,250.50)	(393,474.69)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026	25689900	25689900 Reg Liab - Other	2,243,889.83	661,097.33	1,582,792.50	661,097.33	B253
1026		Total: Other regulatory liabilities	(11,338,133.85)	967,338.91	(12,305,472.76)	967,338.91	
1026		Total: Regulatory liabilities	12,815,799.74	4,528,922.76	8,286,876.98	4,528,922.76	
1026	26212000	26212000 Accrued Pension Expense	3,279,012.65	391,094.00	2,887,918.65	391,094.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,279,012.79	391,094.00	2,887,918.79	391,094.00	
1026	26221000	26221000 Accrued OPEB	5,580,141.02	913,560.00	4,666,581.02	913,560.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(170,031.03)	(19,054.51)	(150,976.52)	(19,054.51)	B253
1026		Total: Accrued postretirement benefit expense	5,410,109.99	894,505.49	4,515,604.50	894,505.49	
1026	26300000	26300000 Operating Lease Long-Term Liability	-	669.95	(669.95)	669.95	B224
1026		Total: Operating lease long-term liabilities	-	669.95	(669.95)	669.95	
1026	26580000	26580000 FIN 48 Reserve - Federal	(295,187.84)	294,040.36	(589,228.20)	294,040.36	B265
1026	26581000	26581000 FIN 48 Reserve - State	(152,155.00)	(150,686.04)	(1,468.96)	(150,686.04)	B265
1026		Total: Other tax liabilities	(447,342.84)	143,354.32	(590,697.16)	143,354.32	
1026		Total: Other Deferred Credits	(447,342.84)	143,354.32	(590,697.16)	143,354.32	
1026		Total: Regulatory and other long-term liabilities	(35,257,191.21)	(180,351.52)	(35,076,839.69)	(180,351.52)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,287,249.84)	(749,148.64)	(6,538,101.20)	(749,148.64)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,419,326.16)	(44,800.43)	(1,374,525.73)	(44,800.43)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(138,773.00)	638,499.86	(777,272.86)	638,499.86	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,435,728.83)	(63,622.96)	(2,372,105.87)	(63,622.96)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,933,648.03)	(53,575.18)	(2,880,072.85)	(53,575.18)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(317,225.75)	(5,141.52)	(312,084.23)	(5,141.52)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(56,875.64)	(56,875.64)	-	(56,875.64)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(386,434.00)	51,876.45	(438,310.45)	51,876.45	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(90,485.16)	(22,966.61)	(67,518.55)	(22,966.61)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(37,059.97)	1,540.95	(38,600.92)	1,540.95	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,134,315.30	266,950.09	5,867,365.21	266,950.09	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,286,094.89	77,007.01	1,209,087.88	77,007.01	B272
1026		Total: Contributions in aid of construction	(20,011,639.00)	(56,745.07)	(19,954,893.93)	(56,745.07)	
1026		Total: CAPITAL AND LIABILITIES	(363,834,911.00)	(34,911,193.94)	(328,923,717.06)	(34,911,193.94)	
1026		Total: BALANCE SHEET	3,187,690.43	(973,414.81)	4,161,105.24	(973,414.81)	
1026	40111000	40111000 Residential Sales Billed	(1,722,323.40)	71,040.36	(1,793,363.76)	71,040.36	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(625,801.72)	21,515.27	(647,316.99)	21,515.27	B4611
1026	40112000	40112000 Residential Sales Unbilled	(363,407.71)	(215,753.51)	(147,654.20)	(215,753.51)	B4611
1026		Total: Water revenues - residential	(2,711,532.83)	(123,197.88)	(2,588,334.95)	(123,197.88)	
1026	40121000	40121000 Commercial Sales Billed	(1,261,722.94)	523,420.37	(1,785,143.31)	523,420.37	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(458,528.76)	152,162.15	(610,690.91)	152,162.15	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(270,685.79)	(730,187.03)	459,501.24	(730,187.03)	B4612
1026		Total: Water revenues - commercial	(1,990,937.49)	(54,604.51)	(1,936,332.98)	(54,604.51)	
1026	40131000	40131000 Industrial Sales Billed	(284,523.37)	33,149.61	(317,672.98)	33,149.61	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(103,358.58)	11,226.81	(114,585.39)	11,226.81	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(127,757.44)	(111,875.11)	(15,882.33)	(111,875.11)	B4613
1026		Total: Water revenues - industrial	(515,639.39)	(67,498.69)	(448,140.70)	(67,498.69)	
1026	40145000	40145000 Private Fire Billed	(214,673.92)	8,503.31	(223,177.23)	8,503.31	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(78,623.81)	6,152.28	(84,776.09)	6,152.28	B4622
1026	40146000	40146000 Private Fire Unbilled	(3,747.87)	(3,390.67)	(357.20)	(3,390.67)	B4622
1026		Total: Water revenues - private fire	(297,045.60)	11,264.92	(308,310.52)	11,264.92	
1026	40151000	40151000 Public Authority Billed	(256,311.42)	(9,490.90)	(246,820.52)	(9,490.90)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(93,066.64)	(4,037.14)	(89,029.50)	(4,037.14)	B4614
1026	40152000	40152000 Public Authority Unbilled	(70,187.74)	(60,947.12)	(9,240.62)	(60,947.12)	B4614
1026		Total: Water revenues - public authority	(419,565.80)	(74,475.16)	(345,090.64)	(74,475.16)	
1026	40161000	40161000 Sales for Resale Billed	(75,658.17)	29,302.47	(104,960.64)	29,302.47	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(27,463.91)	10,402.12	(37,866.03)	10,402.12	B466
1026	40162000	40162000 Sales for Resale Unbilled	(1,447.36)	1,222.63	(2,669.99)	1,222.63	B466
1026		Total: Water revenues - sales for resale	(104,569.44)	40,927.22	(145,496.66)	40,927.22	
1026	40189900	40189900 Other Water Revenue	132,122.35	(91,473.30)	223,595.65	(91,473.30)	B474

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Water revenues - other	132,122.35	(91,473.30)	223,595.65	(91,473.30)	
1026		Total: Water revenues	(5,907,168.20)	(359,057.40)	(5,548,110.80)	(359,057.40)	
1026	40211000	40211000 Domestic WW Service Billed	-	(0.98)	0.98	(0.98)	B5211
1026		Total: Sewer revenues	-	(0.98)	0.98	(0.98)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,062.26)	10,244.22	(35,306.48)	10,244.22	B470
1026	40310200	40310200 Other Revenue - Rent	(20,341.31)	(2,691.08)	(17,650.23)	(2,691.08)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,360.00)	360.00	(3,720.00)	360.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(24,525.00)	(1,185.00)	(23,340.00)	(1,185.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,451.96)	(35.84)	(1,416.12)	(35.84)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(8,805.00)	16,365.00	(25,170.00)	16,365.00	B471
1026		Total: Other revenues	(83,545.53)	23,057.30	(106,602.83)	23,057.30	
1026		Total: Operating revenues	(5,990,713.73)	(336,001.08)	(5,654,712.65)	(336,001.08)	
1026	51010000	51010000 Purchased Water	9,976.78	(6,129.65)	16,106.43	(6,129.65)	B6101
1026		Total: Purchased water	9,976.78	(6,129.65)	16,106.43	(6,129.65)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,332.49	1,243.29	1,089.20	1,243.29	B6151
1026	51510012	51510012 Purchased Power - Pumping	203,962.77	5,363.63	198,599.14	5,363.63	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,758.90	(669.23)	7,428.13	(669.23)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,909.34	318.59	3,590.75	318.59	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(79,235.47)	51,715.87	(130,951.34)	51,715.87	B6158
1026	51520000	51520000 Fuel for Power Production	592.18	592.18	-	592.18	B6161
1026		Total: Fuel and power	138,320.21	58,564.33	79,755.88	58,564.33	
1026	51800000	51800000 Chemicals	213,178.77	20,484.59	192,694.18	20,484.59	B6183
1026		Total: Chemicals	213,178.77	20,484.59	192,694.18	20,484.59	
1026	51110000	51110000 Waste Disposal	26,093.59	(96,449.49)	122,543.08	(96,449.49)	B6753
1026		Total: Waste disposal	26,093.59	(96,449.49)	122,543.08	(96,449.49)	
1026		Total: Production costs	387,569.35	(23,530.22)	411,099.57	(23,530.22)	
1026	50100000	50100000 Labor Natural Account	358,766.11	131,127.87	227,638.24	131,127.87	B6018
1026	50100001	50100001 Labor Expense Accrual	(84,987.19)	(117,400.49)	32,413.30	(117,400.49)	B6018
1026	50101200	50101200 Labor Oper Pumping	109,868.60	(4,296.07)	114,164.67	(4,296.07)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	24,304.69	2,312.78	21,991.91	2,312.78	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	(184.61)	(184.61)	-	(184.61)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	72,837.44	4,624.73	68,212.71	4,624.73	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	33,370.44	1,766.18	31,604.26	1,766.18	B6017
1026	50101600	50101600 Labor Oper Admin & General	89,061.69	(12,230.21)	101,291.90	(12,230.21)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(139.60)	139.60	(139.60)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(5,827.87)	5,827.87	(5,827.87)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,995.94	(3,707.10)	11,703.04	(3,707.10)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,273.46	(5,066.08)	20,339.54	(5,066.08)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,714.85	2,706.14	14,008.71	2,706.14	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,878.86	(4,053.90)	17,932.76	(4,053.90)	B6016
1026	50102600	50102600 Labor Maint Admin & General	(323.06)	(323.06)	-	(323.06)	B6018
1026	50109900	50109900 Labor Capitalized Credits	(221,871.42)	10,991.93	(232,863.35)	10,991.93	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	50,349.68	13,258.42	37,091.26	13,258.42	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	14,398.84	7,244.78	7,154.06	7,244.78	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	4,519.68	3,009.72	1,509.96	3,009.72	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	52.50	52.50	-	52.50	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	13,370.45	10,865.21	2,505.24	10,865.21	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	289.56	(300.63)	590.19	(300.63)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	345.59	(4,988.34)	5,333.93	(4,988.34)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(13.09)	13.09	(13.09)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(65.45)	65.45	(65.45)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,754.90	660.42	1,094.48	660.42	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	8,090.34	7,451.65	638.69	7,451.65	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	3,002.95	2,783.54	219.41	2,783.54	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	3,173.96	3,162.46	11.50	3,162.46	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(49,915.28)	(12,824.02)	(37,091.26)	(12,824.02)	B6018
1026	50171000	50171000 Annual Performance Plan	29,986.14	(15,328.26)	45,314.40	(15,328.26)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,985.80)	2.72	(8,988.52)	2.72	B6018
1026	50185000	50185000 Severance	18,317.42	18,317.42	-	18,317.42	B6018
1026		Total: Salaries and wages	523,456.73	33,589.69	489,867.04	33,589.69	
1026	50610000	50610000 Pension Expense	24,681.00	12,194.00	12,487.00	12,194.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,512.55)	(4,275.49)	(5,237.06)	(4,275.49)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	38,720.94	(2,817.06)	41,538.00	(2,817.06)	B6048
1026		Total: Pension expense	53,889.39	5,101.45	48,787.94	5,101.45	
1026	50510000	50510000 OPEB Expense	5,030.00	183.00	4,847.00	183.00	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,929.71)	94.93	(2,024.64)	94.93	B6048
1026	50550000	50550000 Group Insurance Expense	157,719.87	1,551.48	156,168.39	1,551.48	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,927.66)	5,808.03	(59,735.69)	5,808.03	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(79,367.00)	(7,895.00)	(71,472.00)	(7,895.00)	B6048
1026		Total: Group insurance expense	27,525.50	(257.56)	27,783.06	(257.56)	
1026	50421000	50421000 401k Expense	21,207.50	1,259.81	19,947.69	1,259.81	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,716.11)	41.24	(7,757.35)	41.24	B6048
1026	50422000	50422000 Defined Contribution Expense	29,705.29	(35.21)	29,740.50	(35.21)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,620.67)	1,179.54	(10,800.21)	1,179.54	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	3,338.81	780.54	2,558.27	780.54	B6048
1026	50426000	50426000 Retiree Medical Expense	2,781.89	8.79	2,773.10	8.79	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(818.32)	92.25	(910.57)	92.25	B6048
1026	50450012	50450012 Other Welfare - Pumping	3,125.00	3,125.00	-	3,125.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,750.00	1,750.00	-	1,750.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	675.49	(955.26)	1,630.75	(955.26)	B6048
1026	50451000	50451000 Employee Awards	-	(364.02)	364.02	(364.02)	B6048
1026	50452000	50452000 Employee Physical Exams	1,020.00	1,020.00	-	1,020.00	B6048
1026	50454000	50454000 Safety Incentive Awards	746.58	746.58	-	746.58	B6048

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50456000	50456000 Tuition Aid	5,063.00	1,391.19	3,671.81	1,391.19	B6048
1026	50457000	50457000 Training	14,658.02	10,599.02	4,059.00	10,599.02	B6048
1026	50458000	50458000 Referral Bonus	1,541.76	1,541.76	-	1,541.76	B6048
1026		Total: Other benefits	67,458.24	22,181.23	45,277.01	22,181.23	
1026		Total: Employee-related costs	672,329.86	60,614.81	611,715.05	60,614.81	
1026	53401000	53401000 AWWSC Services - Labor OPEX	313,230.23	26,628.37	286,601.86	26,628.37	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,293.55	202.90	7,090.65	202.90	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,309.18	(1,535.36)	38,844.54	(1,535.36)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,518.65	1,560.64	23,958.01	1,560.64	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	45,181.68	(22,173.09)	67,354.77	(22,173.09)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,379.45	(934.70)	33,314.15	(934.70)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,007.62	7,144.52	9,863.10	7,144.52	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	82,430.48	(8,960.75)	91,391.23	(8,960.75)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,144.27	(8,463.89)	30,608.16	(8,463.89)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	28,909.51	(2,837.45)	31,746.96	(2,837.45)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,856.34	4,596.68	32,259.66	4,596.68	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	21,221.55	(833.35)	22,054.90	(833.35)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	6,697.84	28,074.55	(21,376.71)	28,074.55	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	743.04	98.47	644.57	98.47	B6348
1026		Total: Service Company Costs	676,923.39	22,567.54	654,355.85	22,567.54	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	127.95	(620.05)	748.00	(620.05)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	70,771.12	32,678.17	38,092.95	32,678.17	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(150.76)	150.76	(150.76)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	15,868.09	(12,525.96)	28,394.05	(12,525.96)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	209.00	(295.00)	504.00	(295.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(4,956.58)	4,956.58	(4,956.58)	B6328
1026	53155000	53155000 Contract Services - Legal	27,627.93	113,363.03	(85,735.10)	113,363.03	B6338
1026		Total: Contracted services	114,604.09	127,492.85	(12,888.76)	127,492.85	
1026	52532013	52532013 Electricity - Water Treatment	2,942.26	151.55	2,790.71	151.55	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,640.89	443.38	1,197.51	443.38	B6755
1026	52532016	52532016 Electricity - Admin & General	113.24	36.46	76.78	36.46	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	11,376.86	294.86	11,082.00	294.86	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	14.13	0.81	13.32	0.81	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	534.95	(424.95)	959.90	(424.95)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	255.84	30.12	225.72	30.12	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.04	(13.02)	20.06	(13.02)	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	1,317.00	1,277.70	39.30	1,277.70	B6755
1026	52550016	52550016 Janitorial - Admin & General	156.19	(3,835.03)	3,991.22	(3,835.03)	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	92.03	3,787.71	92.03	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	391.56	391.56	-	391.56	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	207.83	(22.74)	230.57	(22.74)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	518.76	42.84	475.92	42.84	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	157.36	(31.32)	188.68	(31.32)	B6755
1026	52583016	52583016 Water & WW - Admin & General	579.25	159.33	419.92	159.33	B6758
1026		Total: Building Maintenance and Services	24,092.90	(1,508.99)	25,601.89	(1,508.99)	
1026	52574013	52574013 Telephone - Water Treatment	1,885.56	694.66	1,190.90	694.66	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,240.50	457.03	783.47	457.03	B6755
1026	52574016	52574016 Telephone - Admin & General	9,671.74	(3,929.51)	13,601.25	(3,929.51)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	38.06	(33.83)	71.89	(33.83)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	56.03	(54.53)	110.56	(54.53)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	53.69	53.69	-	53.69	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,442.81	1,086.45	3,356.36	1,086.45	B6758
1026	52574200	52574200 Data Lines - Admin & General	99.24	(100.38)	199.62	(100.38)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(38.52)	38.52	(38.52)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	7,563.97	1,971.65	5,592.32	1,971.65	B6758
1026		Total: Telecommunication expenses	25,051.60	106.71	24,944.89	106.71	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(10.99)	10.99	(10.99)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	7.12	7.17	(0.05)	7.17	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	501.28	61.20	440.08	61.20	B6758
1026	52566016	52566016 Postage - Admin & General	756.03	647.47	108.56	647.47	B6758
1026		Total: Postage, printing and stationary	1,264.43	704.85	559.58	704.85	
1026	52512500	52512500 Books & Publications	(255.66)	(255.66)	-	(255.66)	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,803.16	649.62	4,153.54	649.62	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(115.44)	115.44	(115.44)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	610.66	417.35	193.31	417.35	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,281.96	1,851.03	(569.07)	1,851.03	B6758
1026	52571500	52571500 Software Licenses	7,328.25	5,912.67	1,415.58	5,912.67	B6758
1026	52582012	52582012 Uniforms - Pumping	1,153.79	998.31	155.48	998.31	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,271.81	1,013.25	1,258.56	1,013.25	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(200.00)	200.00	(200.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	97.39	(1,840.86)	1,938.25	(1,840.86)	B6757
1026	52599800	52599800 PCard Undistributed	5,738.32	7,129.04	(1,390.72)	7,129.04	B6758
1026		Total: Office supplies and services	23,029.68	15,559.31	7,470.37	15,559.31	
1026	52534000	52534000 Employee Expenses	(3,884.79)	(11,155.90)	7,271.11	(11,155.90)	B6758
1026	52534200	52534200 Conferences & Registration	-	(815.00)	815.00	(815.00)	B6758
1026	52535000	52535000 Meals Deductible	4,782.43	1,745.75	3,036.68	1,745.75	B6758
1026	52567000	52567000 Relocation Expenses	73.12	(592.60)	665.72	(592.60)	B6758
1026		Total: Employee related expense travel & entertainme	970.76	(10,817.75)	11,788.51	(10,817.75)	
1026	52000000	52000000 M & S (O&M) - Natural Account	2,681.30	1,014.07	1,667.23	1,014.07	B6205
1026	52001200	52001200 M & S Oper - Pumping	3,208.46	3,169.08	39.38	3,169.08	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	-	(5,521.12)	5,521.12	(5,521.12)	B6203

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	52001400	52001400 M & S Oper - Transmission & Distribution	6,051.50	(3,185.60)	9,237.10	(3,185.60)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	84.12	(523.99)	608.11	(523.99)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(489.49)	(248.52)	(240.97)	(248.52)	B6208
1026	52001601	52001601 Shipper's Edge Freight w/o Inventory	83.36	83.36	-	83.36	
1026	52501300	52501300 Misc Oper - Water Treatment	412.34	32.44	379.90	32.44	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,392.53	469.88	922.65	469.88	B6755
1026	52501600	52501600 Misc Oper - Admin & General	1,958.24	3,015.95	(1,057.71)	3,015.95	B6758
1026	52514700	52514700 Community Partnerships	7,615.84	(4,173.99)	11,789.83	(4,173.99)	B6758
1026	52514900	52514900 Customer Education	-	(7,583.60)	7,583.60	(7,583.60)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,206.41	(693.07)	2,899.48	(693.07)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	1,753.49	1,145.73	607.76	1,145.73	B6758
1026	52515000	52515000 Community Relations - Events	507.18	507.18	-	507.18	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(210.62)	210.62	(210.62)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	860.75	(4,919.24)	5,779.99	(4,919.24)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(1,557.05)	1,557.05	(1,557.05)	B6758
1026	52554500	52554500 Lab Supplies	2,394.10	(1,033.26)	3,427.36	(1,033.26)	B6753
1026	52568000	52568000 Research & Development	1,524.39	72.59	1,451.80	72.59	B6758
1026	52579000	52579000 Trustee Fees	48.00	(266.59)	314.59	(266.59)	B6758
1026	52585000	52585000 Discounts Available	(20,692.50)	(10,033.43)	(10,659.07)	(10,033.43)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(19.61)	(19.28)	(0.33)	(19.28)	B6758
1026		Total: Miscellaneous expenses	11,580.41	(30,459.08)	42,039.49	(30,459.08)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	58.95	(58.95)	58.95	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	58.95	21.77	58.95	
1026	55000000	55000000 Transportation (O&M) - Natural Account	3,333.13	3,333.13	-	3,333.13	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(477.79)	477.79	(477.79)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	755.45	556.14	199.31	556.14	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	60.13	(295.41)	355.54	(295.41)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(21,570.00)	(5,831.67)	(15,738.33)	(5,831.67)	B6508
1026	55010100	55010100 Transportation Lease Costs	1,861.68	5,813.90	(3,952.22)	5,813.90	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,672.01	146.23	20,525.78	146.23	B6508
1026	55010300	55010300 Transportation Lease Maint	28,355.60	8,314.72	20,040.88	8,314.72	B6508
1026		Total: Transportation	33,468.00	11,559.25	21,908.75	11,559.25	
1026		Total: Operating supplies and services	234,142.59	112,696.10	121,446.49	112,696.10	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	43,456.63	(28,620.41)	72,077.04	(28,620.41)	B6707
1026		Total: Uncollectible accounts expense	43,456.63	(28,620.41)	72,077.04	(28,620.41)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,767.74	(226.97)	6,994.71	(226.97)	B6757
1026	52520000	52520000 Collection Agencies	(34.69)	410.64	(445.33)	410.64	B6757
1026		Total: Customer accounting, other	6,733.05	183.67	6,549.38	183.67	
1026	55110000	55110000 Insurance Vehicle	1,827.89	250.14	1,577.75	250.14	B6568
1026	55710000	55710000 Insurance General Liability	63,367.74	(5,419.59)	68,787.33	(5,419.59)	B6578
1026	55711000	55711000 Insurance Casualty Reserve	(1,804.09)	(1,804.09)	-	(1,804.09)	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,264.52	1,794.51	4,470.01	1,794.51	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,391.70)	(501.99)	(1,889.71)	(501.99)	B6588
1026	55730000	55730000 Insurance Other	491.28	(284.26)	775.54	(284.26)	B6598
1026	55740000	55740000 Insurance Property	23,597.74	2,350.36	21,247.38	2,350.36	B6598
1026		Total: Insurance other than group	91,353.38	(3,614.92)	94,968.30	(3,614.92)	
1026	62002200	62002200 M&S Maint - Pumping	56,013.58	46,851.14	9,162.44	46,851.14	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,715.09	57.66	2,657.43	57.66	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	10,496.43	3,274.95	7,221.48	3,274.95	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,844.96	1,778.76	66.20	1,778.76	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	2,174.15	2,174.15	-	2,174.15	B6752
1026	62502200	62502200 Misc Maint - Pumping	4,656.11	3,924.61	731.50	3,924.61	B6752
1026	62502600	62502600 Misc Maint - Admin & General	638.63	180.62	458.01	180.62	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	47,240.10	31,984.68	15,255.42	31,984.68	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,650.00	2,311.00	1,339.00	2,311.00	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	10,799.87	6,688.95	4,110.92	6,688.95	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	4,470.22	(9,520.75)	13,990.97	(9,520.75)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	15,330.60	7,302.95	8,027.65	7,302.95	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,886.79	(387.41)	3,274.20	(387.41)	B6358
1026		Total: Maintenance supplies and services	162,916.53	96,621.31	66,295.22	96,621.31	
1026	88101000	88101000 Capital Movements - UP	7,258,356.58	5,037,382.92	2,220,973.66	5,037,382.92	B6758
1026	88106000	88106000 Capital Movements - CCNC	(5,235,252.02)	(4,507,681.38)	(727,570.64)	(4,507,681.38)	B6758
1026	88107000	88107000 Capital Movements - CWIP	3,064,142.14	2,394,991.09	669,151.05	2,394,991.09	B6758
1026	88252100	88252100 Capital Movements - ADV NT	24,090.09	87,885.09	(63,795.00)	87,885.09	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(432,438.00)	(496,233.00)	63,795.00	(496,233.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	17,946.64	17,946.64	-	17,946.64	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	63,311.43	10,214.62	53,096.81	10,214.62	B6758
1026	88257100	88257100 Capital Movements - RWIP	680,264.04	378,780.31	301,483.73	378,780.31	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(3,851.00)	1,330.05	(5,181.05)	1,330.05	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(16,785.00)	(21,966.05)	5,181.05	(21,966.05)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	2,441.61	10,956.92	(8,515.31)	10,956.92	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(16,687.20)	(13,887.20)	(2,800.00)	(13,887.20)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(5,405,539.31)	(2,899,720.01)	(2,505,819.30)	(2,899,720.01)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,275,424.78	236,917.88	2,038,506.90	236,917.88	
1026	68011000	68011000 Depreciation Exp - UPIS General	823,362.16	(33,399.59)	856,761.75	(33,399.59)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	141,637.42	21,081.62	120,555.80	21,081.62	B403
1026	68011110	68011110 Depreciation Expense - Capitalized Credits	(54,737.84)	(16,917.22)	(37,820.62)	(16,917.22)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,937.00)	(95.41)	(5,841.59)	(95.41)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(20,227.86)	(836.91)	(19,390.95)	(836.91)	B403
1026		Total: Depreciation	884,096.88	(30,167.51)	914,264.39	(30,167.51)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071

Tennessee American Water Company
Trial Balance as of May 31, 2024

Company Code	Account Number	Description	May 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	74,747.03	3,492.87	71,254.16	3,492.87	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.95)	(1.88)	(516.07)	(1.88)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,646.18)	(132.51)	(2,513.67)	(132.51)	B403
1026		Total: Removal costs, net	71,582.90	3,358.48	68,224.42	3,358.48	
1026		Total: Depreciation and amortization	955,772.75	(26,809.03)	982,581.78	(26,809.03)	
1026	69011000	69011000 FIT - Current	176,342.00	(36,348.59)	212,690.59	(36,348.59)	B40910
1026		Total: Current federal income taxes - operating	176,342.00	(36,348.59)	212,690.59	(36,348.59)	
1026	69021000	69021000 SIT - Current	52,943.74	(11,654.42)	64,598.16	(11,654.42)	B40911
1026		Total: Current state income taxes - operating	52,943.74	(11,654.42)	64,598.16	(11,654.42)	
1026		Total: Current income taxes - operating	229,285.74	(48,003.01)	277,288.75	(48,003.01)	
1026	69065000	69065000 Deferred FIT - Other	158,246.67	72,990.46	85,256.21	72,990.46	B41010
1026		Total: Deferred federal income tax expense	158,246.67	72,990.46	85,256.21	72,990.46	
1026	69073500	69073500 Deferred SIT - Other	69,955.39	21,414.09	48,541.30	21,414.09	B41011
1026		Total: Deferred state income tax expense	69,955.39	21,414.09	48,541.30	21,414.09	
1026		Total: Deferred taxes	228,202.06	94,404.55	133,797.51	94,404.55	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(481.67)	12.18	(493.85)	12.18	B41211
1026		Total: Amortization of investment tax credits	(481.67)	12.18	(493.85)	12.18	
1026		Total: Incomes Taxes -Operating	457,006.13	46,413.72	410,592.41	46,413.72	
1026	68520000	68520000 Property Taxes	311,315.69	(23,876.41)	335,192.10	(23,876.41)	B40811
1026	68532000	68532000 FUTA	-	(97.74)	97.74	(97.74)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	6.28	(6.28)	6.28	B40812
1026	68533000	68533000 FICA	57,876.38	1,891.74	55,984.64	1,891.74	B40812
1026	68533100	68533100 FICA Cap Credits	(19,470.25)	(153.84)	(19,316.41)	(153.84)	B40812
1026	68535000	68535000 SUTA	-	(149.04)	149.04	(149.04)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	11.85	(11.85)	11.85	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	6,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	(578.20)	22,624.94	(578.20)	B40810
1026		Total: General taxes	527,064.73	(10,673.44)	537,738.17	(10,673.44)	
1026		Total: Operating expenses, net	4,215,268.39	245,849.13	3,969,419.26	245,849.13	
1026		Total: Operating Income (loss)	(1,775,445.34)	(90,151.95)	(1,685,293.39)	(90,151.95)	
1026	81815100	81815100 Interest Income - STD Intercompany	-	4,471.65	(4,471.65)	4,471.65	B4273
1026		Total: Interest income	-	4,471.65	(4,471.65)	4,471.65	
1026	70510000	70510000 AFUDC - Equity	(18,763.40)	(2,054.97)	(16,708.43)	(2,054.97)	B420
1026		Total: Allowance for funds used during construction	(18,763.40)	(2,054.97)	(16,708.43)	(2,054.97)	
1026	71511000	71511000 M&J Revenues	(7,808.00)	(1,193.00)	(6,615.00)	(1,193.00)	B415
1026	71521000	71521000 M&J Expenses	6,869.31	(19,764.07)	26,633.38	(19,764.07)	B416
1026		Total: Other miscellaneous income	(938.69)	(20,957.07)	20,018.38	(20,957.07)	
1026		Total: Other Income	(19,702.09)	(18,540.39)	(1,161.70)	(18,540.39)	
1026	75840000	75840000 Lobbying Expenses	-	18,807.14	(18,807.14)	18,807.14	B426
1026		Total: Other miscellaneous deductions	-	18,807.14	(18,807.14)	18,807.14	
1026		Total: Other Deductions	-	18,807.14	(18,807.14)	18,807.14	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	395,507.95	57,131.94	338,376.01	57,131.94	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,495.86	(97.44)	1,593.30	(97.44)	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	436,579.82	57,034.50	379,545.32	57,034.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	12,385.71	(25,337.67)	37,723.38	(25,337.67)	B4272
1026		Total: Interest on short-term debt	12,385.71	(25,337.67)	37,723.38	(25,337.67)	
1026	85000000	85000000 AFUDC Debt	(62,629.06)	(51,174.25)	(11,454.81)	(51,174.25)	B420
1026		Total: Allowance for borrowed funds used during cons	(62,629.06)	(51,174.25)	(11,454.81)	(51,174.25)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.60	(0.21)	187.81	(0.21)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,667.82	6,206.59	6,461.23	6,206.59	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	22.02	1,767.81	22.02	B428
1026		Total: Amortization of debt expense	14,645.25	6,228.40	8,416.85	6,228.40	
1026		Total: Interest Charges	400,981.72	(13,249.02)	414,230.74	(13,249.02)	
1026		Total: Other Income (Expenses)	381,279.63	(12,982.27)	394,261.90	(12,982.27)	
1026		Total: Income (loss) before income taxes	(1,394,165.71)	(103,134.22)	(1,291,031.49)	(103,134.22)	
1026		Total: Net income (loss)	(1,394,165.71)	(103,134.22)	(1,291,031.49)	(103,134.22)	
1026		Total: Net Income Available to common stockholders	(1,394,165.71)	(103,134.22)	(1,291,031.49)	(103,134.22)	
1026		Total: PROFIT & LOSS STATEMENT	(1,394,165.71)	(103,134.22)	(1,291,031.49)	(103,134.22)	

Tennessee American Water Company
Trial Balance as of June 30, 2024

Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	10130330	10130330 UPIS - Land & Land Rights - Pumping	108,582.37	-	108,582.37	-	B3032
1026	10130340	10130340 UPIS - Land & Land Rights - Water Treatment	18,009.00	-	18,009.00	-	B3033
1026	10130350	10130350 UPIS - Land & Land Rights - Transmission & Distrib	638,965.68	-	638,965.68	-	B3034
1026	10130360	10130360 UPIS - Land & Land Rights - Admin & General	2,661,880.89	-	2,661,880.89	-	B3035
1026	10130410	10130410 UPIS - Struct & Imp - Source of Supply	1,076,264.03	323,242.78	753,021.25	323,242.78	B3042
1026	10130420	10130420 UPIS - Struct & Imp - Pumping	8,125,601.51	487,029.60	7,638,571.91	487,029.60	B3042
1026	10130430	10130430 UPIS - Struct & Imp - Water Treatment	21,106,437.26	2,522,430.79	18,584,006.47	2,522,430.79	B3043
1026	10130440	10130440 UPIS - Struct & Imp - Transmission & Distribution	1,725,568.58	-	1,725,568.58	-	B3044
1026	10130450	10130450 UPIS - Struct & Imp - Admin & General	4,485,164.10	42,229.28	4,442,934.82	42,229.28	B3045
1026	10130600	10130600 UPIS - Lake & River & Other	589,211.93	-	589,211.93	-	B3062
1026	10130900	10130900 UPIS - Supply Mains	1,458,918.28	1,349,045.01	109,873.27	1,349,045.01	B3092
1026	10131000	10131000 UPIS - Power Generation Equipment	856,116.06	-	856,116.06	-	B3102
1026	10131120	10131120 UPIS - Pumping Equipment - Electric	6,112,626.79	80,716.87	6,031,909.92	80,716.87	B3112
1026	10131130	10131130 UPIS - Pumping Equipment - Diesel	92,937.17	-	92,937.17	-	B3112
1026	10131150	10131150 UPIS - Pumping Equipment - Other	3,414,175.32	359,296.43	3,054,878.89	359,296.43	B3112
1026	10131152	10131152 UPIS - Pumping Equipment - Source of Supply	2,726,236.07	106,038.57	2,620,197.50	106,038.57	B3112
1026	10132010	10132010 UPIS - Water Treatment Equipment	30,009,125.59	1,102,583.44	28,906,542.15	1,102,583.44	B3203
1026	10133000	10133000 UPIS - Distribution Reservoirs & Standpipes	14,784,074.30	268,866.24	14,515,208.06	268,866.24	B3304
1026	10133100	10133100 UPIS - Transmission & Distribution Mains	175,976,395.49	16,045,762.00	159,930,633.49	16,045,762.00	B3314
1026	10133300	10133300 UPIS - Services	35,087,587.06	1,516,069.53	33,571,517.53	1,516,069.53	B3334
1026	10133410	10133410 UPIS - Meters	28,440,495.89	8,043,568.50	20,396,927.39	8,043,568.50	B3344
1026	10133420	10133420 UPIS - Meter Installations	26,549,603.37	2,238,851.26	24,310,752.11	2,238,851.26	B3344
1026	10133500	10133500 UPIS - Hydrants	14,384,272.20	1,071,311.50	13,312,960.70	1,071,311.50	B3354
1026	10133910	10133910 UPIS - Other P/E - Intangible	1,450,177.60	-	1,450,177.60	-	B3391
1026	10133920	10133920 UPIS - Other P/E - Source of Supply	222,421.06	271.72	222,149.34	271.72	B3392
1026	10134010	10134010 UPIS - Office Furniture & Equipment	12,264,383.43	1,086,218.40	11,178,165.03	1,086,218.40	B3405
1026	10134100	10134100 UPIS - Transportation Equipment	7,499,673.77	463,314.73	7,036,359.04	463,314.73	B3415
1026	10134300	10134300 UPIS - Tools-Shop-Garage Equipment	987,922.65	94,419.04	893,503.61	94,419.04	B3435
1026	10134400	10134400 UPIS - Laboratory Equipment	215,983.57	58,603.61	157,379.96	58,603.61	B3445
1026	10134500	10134500 UPIS - Power Operated Equipment	379,487.86	-	379,487.86	-	B3455
1026	10134600	10134600 UPIS - Communication Equipment	2,551,332.63	206,931.03	2,344,401.60	206,931.03	B3465
1026	10134700	10134700 UPIS - Misc Equipment	969,508.04	373,176.70	596,331.34	373,176.70	B3475
1026	10134800	10134800 UPIS - Other Tangible Property	17,776.22	-	17,776.22	-	B3485
1026	10190000	10190000 Reg Asset-AFUDC-Debt	46,099.00	-	46,099.00	-	B101
1026	10300000	10300000 Property Held Future	10,000.00	10,000.00	-	10,000.00	B103
1026	10630350	10630350 CCNC Land & Land Rights - Transmssn & Distr	587,341.51	587,341.51	-	587,341.51	B3034
1026	10630410	10630410 CCNC Struct & Imp - Source of Supply	2,090,612.64	(1,110,348.53)	3,200,961.17	(1,110,348.53)	B3042
1026	10630420	10630420 CCNC Struct & Imp - Pumping	-	(487,029.60)	487,029.60	(487,029.60)	B3042
1026	10630430	10630430 CCNC Struct & Imp - Water Treatment	11,737,580.32	(2,524,564.89)	14,262,145.21	(2,524,564.89)	B3043
1026	10630450	10630450 CCNC Struct & Imp - Admin & General	962,347.84	59,760.81	902,587.03	59,760.81	B3045
1026	10630600	10630600 CCNC Lake - River & Other	2,167,409.88	1,752,712.67	414,697.21	1,752,712.67	B3062
1026	10630900	10630900 CCNC Supply Mains	-	(1,349,045.01)	1,349,045.01	(1,349,045.01)	B3092
1026	10631120	10631120 CCNC Pumping Equipment - Electric	-	(85,302.27)	85,302.27	(85,302.27)	B3112
1026	10631150	10631150 CCNC Pumping Equipment - Other	6,095,550.63	3,109,450.92	2,986,099.71	3,109,450.92	B3112
1026	10631152	10631152 CCNC Pumping Equipment - Source of Supply	-	(48,818.35)	48,818.35	(48,818.35)	B3112
1026	10632010	10632010 CCNC - Water Treatment Equipment - Non-Media	2,014,219.25	62,556.85	1,951,662.40	62,556.85	B3203
1026	10633000	10633000 CCNC - Distribution Reservoirs & Standpipes	7,454,815.49	1,424,638.27	6,030,177.22	1,424,638.27	B3304
1026	10633100	10633100 CCNC - Transmssn & Distr Mains Not Classified	23,912,837.95	(5,534,096.05)	29,446,934.00	(5,534,096.05)	B3314
1026	10633300	10633300 CCNC Services	425,900.96	137,477.68	288,423.28	137,477.68	B3334
1026	10633410	10633410 CCNC Meters	1,012,980.35	(3,052,063.19)	4,065,043.54	(3,052,063.19)	B3344
1026	10633420	10633420 CCNC Meter Installations	443,382.78	(345,750.39)	789,133.17	(345,750.39)	B3344
1026	10633500	10633500 CCNC Hydrants	401,946.27	(174,451.39)	576,397.66	(174,451.39)	B3354
1026	10633910	10633910 CCNC Other P/E Intangible	130,283.93	-	130,283.93	-	B3391
1026	10634010	10634010 CCNC Office Furniture & Equipment	7,483,325.51	1,800,185.08	5,683,140.43	1,800,185.08	B3405
1026	10634100	10634100 CCNC Transportation Equipment Not Classified	3,667,463.66	867,592.42	2,799,871.24	867,592.42	B3415
1026	10634300	10634300 CCNC Tools-Shop-Garage Equipment	408,373.97	282,366.13	126,007.84	282,366.13	B3435
1026	10634400	10634400 CCNC Laboratory Equipment	-	(7,803.93)	7,803.93	(7,803.93)	B3445
1026	10634600	10634600 CCNC Communication Equipment	264,884.01	(41,809.97)	306,693.98	(41,809.97)	B3465
1026	10634700	10634700 CCNC Misc Equipment	37,519.68	(331,396.52)	368,916.20	(331,396.52)	B3475
1026	10634800	10634800 CCNC Other Tangible Property	2,963.13	-	2,963.13	-	B3485
1026		Total: Utility plant in service	478,344,754.53	32,841,579.28	445,503,175.25	32,841,579.28	
1026	10700000	10700000 CWIP	12,029,815.54	3,029,458.21	9,000,357.33	3,029,458.21	B105
1026	10780110	10780110 CWIP - Eng Clearing Dist Overhead	342,486.81	63,393.96	279,092.85	63,393.96	B105
1026	10780120	10780120 CWIP - Eng Clearing Eng Overhead	20,790.05	18,298.32	2,491.73	18,298.32	B105
1026	10780160	10780160 CWIP - Suspended CWIP Reserve	(41,478.19)	17,460.69	(58,938.88)	17,460.69	B105
1026		Total: Construction work in progress	12,351,614.21	3,128,611.18	9,223,003.03	3,128,611.18	
1026	10801000	10801000 Accum Depreciation - Utility Plant in Service	(191,881,364.16)	(12,037,296.14)	(179,844,068.02)	(12,037,296.14)	B1081
1026	10802000	10802000 Accum Depreciation - Salvage/Scrap	(4,909,108.26)	(120,188.07)	(4,788,920.19)	(120,188.07)	B1081
1026	10803000	10803000 Accum Depreciation - Asset Sale	(9,860.00)	-	(9,860.00)	-	B1081
1026	10804000	10804000 Accum Depreciation - Original Cost	58,649,021.74	2,585,309.01	56,063,712.73	2,585,309.01	B1081
1026	10810000	10810000 Accum Depreciation - Reg Asset	(36,727.28)	(1,115.64)	(35,611.64)	(1,115.64)	B1081
1026		Total: Accumulated depreciation/amortization	(138,188,037.96)	(9,573,290.84)	(128,614,747.12)	(9,573,290.84)	
1026	11430000	11430000 UPAA - Neg Post 1/1/06	(3,749,578.64)	-	(3,749,578.64)	-	B114
1026		Total: Utility Plant Adjustments	(3,749,578.64)	-	(3,749,578.64)	-	
1026		Total: Utility property, net	348,758,752.14	26,396,899.62	322,361,852.52	26,396,899.62	
1026		Total: Total Property Plant & Equipment	348,758,752.14	26,396,899.62	322,361,852.52	26,396,899.62	
1026	13122600	13122600 BNYM TN	2,000.00	-	2,000.00	-	B1312
1026	13122608	13122608 BNYM TN - Customer Lockbox	95.41	(475.09)	570.50	(475.09)	B1312
1026	13140103	13140103 PNC AWCC-Accounts Payable - Outbound Check	(30,786.24)	40,757.68	(71,543.92)	40,757.68	B234
1026	13140303	13140303 PNC AWCC-Customer Refund - Outbound Check	(96,333.48)	40,016.76	(136,350.24)	40,016.76	B234
1026	13162600	13162600 US Bank TN - Main	258,834.25	(6,113.08)	264,947.33	(6,113.08)	B1312
1026	13162609	13162609 US Bank TN - Credit Card and E-Checks	146,552.15	(5,885.51)	152,437.66	(5,885.51)	B1312
1026	13162610	13162610 US Bank TN - Firstech Collections	172.87	(752.00)	924.87	(752.00)	B1312

Tennessee American Water Company
Trial Balance as of June 30, 2024

Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	13162611	13162611 US Bank TN - FiServ (aka CheckFree)	6,363.86	627.85	5,736.01	627.85	B1312
1026	13162613	13162613 US Bank TN - E-Return - US Bank	157.16	157.16	-	157.16	B1312
1026	13162614	13162614 US Bank TN - Credit Card & Echeck E>Returns	(581.57)	(187.28)	(394.29)	(187.28)	B1312
1026	13162616	13162616 US Bank TN - NSF Return Payments	21.05	(159.29)	180.34	(159.29)	B1312
1026	13199004	13199004 Cash Clearing - MI's	-	680.50	(680.50)	680.50	B1312
1026	13199999	13199999 Book Overdraft Cash	127,119.72	127,119.72	-	127,119.72	B1312
1026		Total: Cash and cash equivalents	413,615.18	195,787.42	217,827.76	195,787.42	
1026	14100000	14100000 A/R - Customer - CIS Reconciliation	4,507,518.12	(144,531.01)	4,652,049.13	(144,531.01)	B141
1026	14100099	14100099 A/R - Customer - Clearing - Credit Rfnd Processing	604,466.90	(29,885.63)	634,352.53	(29,885.63)	B141
1026	14100998	14100998 A/R - Customer - Payment Clarification	-	38,150.94	(38,150.94)	38,150.94	B141
1026		Total: Utility customer accounts receivable	5,111,985.02	(136,265.70)	5,248,250.72	(136,265.70)	
1026	14510000	14510000 A/R Assoc Cos - Miscellaneous	-	41,175.72	(41,175.72)	41,175.72	B145
1026	14510041	14510041 AR Associated Cos - AWI IOTG	-	(153,238.15)	153,238.15	(153,238.15)	B145
1026	14510100	14510100 A/R Assoc Cos - Reconciliation Account	231,268.35	113,202.33	118,066.02	113,202.33	B145
1026	14511001	14511001 A/R Assoc Cos - Service Company Bill	87,613.90	(674.78)	88,288.68	(674.78)	B145
1026	14574000	14574000 N/R Assoc Co's	2,025,592.87	2,025,592.87	-	2,025,592.87	B146
1026		Total: Receivable from affiliated companies	2,344,475.12	2,026,057.99	318,417.13	2,026,057.99	
1026	14610000	14610000 Misc A/R - Reconciliation Account	807,402.05	345,892.48	461,509.57	345,892.48	B142
1026	14611000	14611000 Misc A/R - Manual	1,508.00	38.17	1,469.83	38.17	B142
1026	14611500	14611500 Misc A/R - Medicare Subsidy	35,019.46	(2,814.00)	37,833.46	(2,814.00)	B142
1026	14613000	14613000 Misc A/R - Employees	1.95	1.95	-	1.95	B142
1026		Total: Other receivables, net	843,931.46	343,118.60	500,812.86	343,118.60	
1026	14300000	14300000 Allowance for Uncollectible Accounts	(270,412.40)	138,290.47	(408,702.87)	138,290.47	B143
1026	14620000	14620000 Misc Rec - Allow for Uncollectible Accts	(29,544.73)	4,559.88	(34,104.61)	4,559.88	B142
1026		Total: Allowance for uncollectible accounts	(299,957.13)	142,850.35	(442,807.48)	142,850.35	
1026		Total: Accounts receivable, net	8,000,434.47	2,375,761.24	5,624,673.23	2,375,761.24	
1026	14400000	14400000 Unbilled Utility Revenue	3,800,740.24	831,797.82	2,968,942.42	831,797.82	B173
1026		Total: Unbilled revenues	3,800,740.24	831,797.82	2,968,942.42	831,797.82	
1026	15110000	15110000 Inventory - Plant Material	1,268,474.60	(654,458.80)	1,922,933.40	(654,458.80)	B151
1026	15130000	15130000 Inventory - Chemicals	413,676.02	87,068.07	326,607.95	87,068.07	B151
1026	15140000	15140000 Inventory - Other Materials & Supplies	(191,750.75)	(311,775.38)	120,024.63	(311,775.38)	B153
1026		Total: Materials and supplies	1,490,399.87	(879,166.11)	2,369,565.98	(879,166.11)	
1026	16410000	16410000 Other Special Deposits	15,000.00	-	15,000.00	-	B133
1026	16510000	16510000 Prepaid Taxes	(0.04)	(0.04)	-	(0.04)	B162
1026	16520000	16520000 Prepaid Insurance	298,966.31	65,494.34	233,471.97	65,494.34	B162
1026	16530000	16530000 Prepaid PUC/PSC Assessment	132,280.39	10,554.24	121,726.15	10,554.24	B162
1026	16550000	16550000 Prepaid Other	-	(26,093.44)	26,093.44	(26,093.44)	B162
1026	16550010	16550010 Prepaid Other - Global	62,783.11	(4,335.04)	67,118.15	(4,335.04)	B162
1026	16611000	16611000 Reg Asset-OCA tax	-	(176,172.00)	176,172.00	(176,172.00)	B174
1026	16612000	16612000 Reg Asset-OCA non tax	0.11	-	0.11	-	B174
1026	16613000	16613000 Reg Asset - Deferred Vacation Pay	165,316.00	165,316.00	-	165,316.00	B174
1026		Total: Other current assets	674,345.88	34,764.06	639,581.82	34,764.06	
1026		Total: Total Current Assets	14,379,535.64	2,558,944.43	11,820,591.21	2,558,944.43	
1026	18504000	18504000 Reg Asset-Inc Tax Rec Thru Rates-Fed Flow thru	1,099,860.51	853,542.88	246,317.63	853,542.88	B1862
1026	18505000	18505000 Reg Asset-Inc Tax Rec Thru Rates-St Flow Thru	161,454.78	81,585.80	79,868.98	81,585.80	B1862
1026	18506000	18506000 Reg Asset-Inc Tax Rec Thru Rates-Reg Liab Reclass	(1,261,315.29)	(935,128.68)	(326,186.61)	(935,128.68)	B1862
1026		Total: Reg asset - income tax recovery	-	-	-	-	
1026	18661000	18661000 Reg Asset - Unamortized Debt Exp	4,908.96	(2,259.38)	7,168.34	(2,259.38)	B181
1026	18661500	18661500 Reg Asset - Unamortized Debt Exp Interco	1,461,080.25	260,717.35	1,200,362.90	260,717.35	B181
1026		Total: Debt and preferred stock expense	1,465,989.21	258,457.97	1,207,531.24	258,457.97	
1026	18620000	18620000 Reg Asset - Deferred Rate Case	637,244.90	637,244.90	-	637,244.90	B1861
1026		Total: Deferred rate case	637,244.90	637,244.90	-	637,244.90	
1026	18680000	18680000 Reg Asset - Cost of Removal	22,847,060.36	3,509,443.85	19,337,616.51	3,509,443.85	B1081
1026	18680100	18680100 Reg Asset - Cost of Removal - RWIP	1,814,288.69	196,047.01	1,618,241.68	196,047.01	B1862
1026	18680135	18680135 Reg Asset - Post In-Service Depreciation	843,096.20	843,096.20	-	843,096.20	B1862
1026	18680162	18680162 Reg Asset- Closing Costs	6,500.14	(999.96)	7,500.10	(999.96)	B1862
1026	18680218	18680218 Regulatory Asset - "Make-Whole Premium"	116,800.34	(28,032.12)	144,832.46	(28,032.12)	B1862
1026	18680226	18680226 Regulatory Asset - Enterprise Solutions	32,877.71	-	32,877.71	-	B1862
1026	18689900	18689900 Reg Asset - Other	2,181,288.97	519,493.08	1,661,795.89	519,493.08	B1862
1026		Total: Other regulatory assets	27,841,912.41	5,039,048.06	22,802,864.35	5,039,048.06	
1026		Total: Regulatory assets	29,945,146.52	5,934,750.93	24,010,395.59	5,934,750.93	
1026	18750000	18750000 LT Asset - Operating Lease Right-Of-Use Assets	590.33	(945.61)	1,535.94	(945.61)	B1862
1026		Total: Operating lease right-of-use assets	590.33	(945.61)	1,535.94	(945.61)	
1026	18715700	18715700 LT Asset - Unamort Debt In - Revolver	93,070.96	1,144.74	91,926.22	1,144.74	B181
1026	18790001	18790001 LT Asset- Long Term portion of Prepaid Global	11,908.26	11,908.26	-	11,908.26	B1862
1026	18790002	18790002 LT Asset- Long Term portion of Global Prepaid Ins	29.70	29.70	-	29.70	B1862
1026		Total: Other long-term assets	105,008.92	13,082.70	91,926.22	13,082.70	
1026		Total: Total Regulatory and other long-term assets	30,050,745.77	5,946,888.02	24,103,857.75	5,946,888.02	
1026		Total: ASSETS	393,189,033.55	34,902,732.07	358,286,301.48	34,902,732.07	
1026	20120000	20120000 Common Stock - Subs Intercompany	(13,754,235.04)	-	(13,754,235.04)	-	B201
1026		Total: Common stock	(13,754,235.04)	-	(13,754,235.04)	-	
1026	20520000	20520000 Paid-in Capital - Subs Intercompany	(95,809,405.70)	(9,000,000.00)	(86,809,405.70)	(9,000,000.00)	B211
1026		Total: Paid-in capital	(95,809,405.70)	(9,000,000.00)	(86,809,405.70)	(9,000,000.00)	
1026	21021000	21021000 Retained Earnings at Acquisition Intercompany	506,375.76	-	506,375.76	-	B215
1026	21024000	21024000 Retained Earnings Since Acquisition	(52,676,836.56)	(5,484,925.77)	(47,191,910.79)	(5,484,925.77)	B215
1026	21025000	21025000 Retained Earnings Retro Accounting Adjustments	(15,408.00)	-	(15,408.00)	-	B215
1026		Total: Retained earnings	(52,185,868.80)	(5,484,925.77)	(46,700,943.03)	(5,484,925.77)	
1026		Total: Total Stockholders' equity	(161,749,509.54)	(14,484,925.77)	(147,264,583.77)	(14,484,925.77)	
1026		Total: Total Equity	(161,749,509.54)	(14,484,925.77)	(147,264,583.77)	(14,484,925.77)	
1026	22110000	22110000 Bonds	(5,700,000.00)	-	(5,700,000.00)	-	B221
1026	22110400	22110400 LT Debt - Discount Inside	417,785.05	102,655.58	315,129.47	102,655.58	B221
1026	22115000	22115000 Bonds - Interco	(126,280,321.04)	(35,000,000.00)	(91,280,321.04)	(35,000,000.00)	B221
1026		Total: Long-term debt	(131,562,535.99)	(34,897,344.42)	(96,665,191.57)	(34,897,344.42)	

Tennessee American Water Company
Trial Balance as of June 30, 2024

Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026		Total: Total Long-term debt	(131,562,535.99)	(34,897,344.42)	(96,665,191.57)	(34,897,344.42)	
1026		Total: Total Capitalization	(293,312,045.53)	(49,382,270.19)	(243,929,775.34)	(49,382,270.19)	
1026	23121000	23121000 In-House Cash Center Bank	-	11,315,319.51	(11,315,319.51)	11,315,319.51	B234
1026	23121001	23121001 IHC Clearing - Outgoing Payment	(1,787,563.68)	(1,753,494.09)	(34,069.59)	(1,753,494.09)	B234
1026	23121006	23121006 Book Overdraft Short-Term Debt	1,787,563.68	1,787,563.68	-	1,787,563.68	B234
1026		Total: In-House Cash Center	-	11,349,389.10	(11,349,389.10)	11,349,389.10	
1026		Total: Short-term debt	-	11,349,389.10	(11,349,389.10)	11,349,389.10	
1026	22215000	22215000 Current Portion LTD - Interco	-	11,000,000.00	(11,000,000.00)	11,000,000.00	B221
1026		Total: Current portion long-term debt	-	11,000,000.00	(11,000,000.00)	11,000,000.00	
1026	23410000	23410000 A/P - Reconciliation Account	(1,858,896.47)	845,099.79	(2,703,996.26)	845,099.79	B231
1026	23410100	23410100 A/P Intercompany - Reconciliation Account	(1,501,992.15)	(1,194,225.17)	(307,766.98)	(1,194,225.17)	B233
1026	23411001	23411001 PCard Distributed-Clearing for Mapped Transactions	(15,130.30)	(8,552.97)	(6,577.33)	(8,552.97)	B231
1026	23430000	23430000 A/P - Miscellaneous	-	60,949.23	(60,949.23)	60,949.23	B231
1026	23430600	23430600 A/P - Workbasket Accrual	(60,959.82)	125,116.71	(186,076.53)	125,116.71	B231
1026	23430700	23430700 A/P - Pcard Accrual	(17,235.64)	(459.45)	(16,776.19)	(459.45)	B231
1026	23431000	23431000 A/P - Misc Global	(78,425.16)	63,947.75	(142,372.91)	63,947.75	B231
1026	23435000	23435000 A/P - Project Cost Accrual	(1,172,584.30)	875,951.70	(2,048,536.00)	875,951.70	B231
1026	23436000	23436000 A/P-GRIR Capital Services	136,873.55	33,825.35	103,048.20	33,825.35	B231
1026		Total: Accounts payable external	(4,568,350.29)	801,652.94	(5,370,003.23)	801,652.94	
1026	23510000	23510000 A/P Associated Companies	(1,372.76)	(41,816.85)	40,444.09	(41,816.85)	B233
1026	23520000	23520000 A/P Associated Companies - Service Co Bill	828,338.68	(64,590.49)	892,929.17	(64,590.49)	B233
1026	23520001	23520001 A/P Associated Companies - Service Co Bill	(1,143,306.87)	37,705.06	(1,181,011.93)	37,705.06	B233
1026	23530400	23530400 CFO - WLPP/SLPP/InHome Interco	(38.20)	(29.03)	(9.17)	(29.03)	B233
1026	23540001	23540001 CFO - WLPP Receivable Interco - CIS Reconciliation	38.20	-	38.20	-	B233
1026	23540100	23540100 CFO - SLPP Receivable Interco	(26.47)	38.79	(65.26)	38.79	B233
1026	23540101	23540101 CFO - SLPP Receivable Interco - CIS Reconciliation	26.47	-	26.47	-	B233
1026	23540400	23540400 CFO - WLPP/SLPP/InHome Receivable Interco	-	259.11	(259.11)	259.11	B233
1026		Total: Accounts payable associated companies	(316,340.95)	(68,433.41)	(247,907.54)	(68,433.41)	
1026		Total: Accounts payable	(4,884,691.24)	733,219.53	(5,617,910.77)	733,219.53	
1026	23621000	23621000 Accrued FIT - Current Year	(179,599.38)	(547,803.69)	368,204.31	(547,803.69)	B23612
1026	23622000	23622000 Accrued FIT - Prior Years	1,151,488.34	495,094.00	656,394.34	495,094.00	B23612
1026		Total: Accrued federal income tax	971,888.96	(52,709.69)	1,024,598.65	(52,709.69)	
1026	23631000	23631000 Accrued SIT - Current Year	(254,136.26)	(195,804.81)	(58,331.45)	(195,804.81)	B23612
1026	23632000	23632000 Accrued SIT - Prior Years	924,595.69	53,537.00	871,058.69	53,537.00	B23612
1026		Total: Accrued state income tax	670,459.43	(142,267.81)	812,727.24	(142,267.81)	
1026	23652000	23652000 Accrued Tax - FUTA	(21.00)	-	(21.00)	-	B23611
1026	23652100	23652100 Accrued Tax - FICA	(36,618.04)	(4,246.61)	(32,371.43)	(4,246.61)	B23611
1026	23653000	23653000 Accrued Tax - Property Tax	(3,450,637.38)	(1,367,041.50)	(2,083,595.88)	(1,367,041.50)	B23611
1026	23654000	23654000 Accrued Tax - Use Tax	(2,737.41)	(570.44)	(2,166.97)	(570.44)	B23611
1026	23654110	23654110 Accrued Tax - Franchise Tax - Income Tax	(1,254,654.00)	(102,632.00)	(1,152,022.00)	(102,632.00)	B23611
1026		Total: Other accrued taxes	(4,744,667.83)	(1,474,490.55)	(3,270,177.28)	(1,474,490.55)	
1026		Total: Taxes accrued, including income taxes	(3,102,319.44)	(1,669,468.05)	(1,432,851.39)	(1,669,468.05)	
1026	23720000	23720000 Interest Accrued - LTD	(148,960.00)	-	(148,960.00)	-	B2371
1026	23730000	23730000 Interest Accrued - LTD Interco	(876,795.70)	(18,444.45)	(858,351.25)	(18,444.45)	B2371
1026		Total: Interest accrued	(1,025,755.70)	(18,444.45)	(1,007,311.25)	(18,444.45)	
1026	24120000	24120000 Accrued Vacation Pay	(165,316.00)	10,856.00	(176,172.00)	10,856.00	B241
1026	24120200	24120200 Accrued Power	(199,829.12)	(30,058.48)	(169,770.64)	(30,058.48)	B241
1026	24120300	24120300 Accrued Legal	(176,796.68)	(168,005.74)	(8,790.94)	(168,005.74)	B241
1026	24120600	24120600 Accrued Wages	(161,427.16)	(5,850.67)	(155,576.49)	(5,850.67)	B241
1026	24120699	24120699 Accrued Wages - Net Adjustments Clearing	(1,530.00)	(465.00)	(1,065.00)	(465.00)	B241
1026	24121000	24121000 Accrued Waste Disposal	(60,224.55)	380.45	(60,605.00)	380.45	B241
1026	24121100	24121100 Accrued Retiree Medical	(15,000.00)	300.00	(15,300.00)	300.00	B241
1026	24121200	24121200 Accrued DCP - Contribution	(19,269.08)	424.19	(19,693.27)	424.19	B241
1026	24121300	24121300 Accrued Health Savings Account	-	281.25	(281.25)	281.25	B241
1026	24121400	24121400 Accrued Bank Fees	(14,310.18)	(3,002.84)	(11,307.34)	(3,002.84)	B241
1026	24122500	24122500 Refund Rates Under Bond	(466,197.93)	(466,197.86)	(0.07)	(466,197.86)	B241
1026	24122700	24122700 Accrued Employer 401k Match	(13,746.63)	376.91	(14,123.54)	376.91	B241
1026	24123000	24123000 Accrued Incentive Plan Cash	(284,802.98)	(12,916.04)	(271,886.94)	(12,916.04)	B241
1026	24133000	24133000 Unclaimed Customer Credits	(121,367.92)	(65,486.78)	(55,881.14)	(65,486.78)	B241
1026	24133200	24133200 Unclaimed A/P Checks	(46,484.91)	(32,537.90)	(13,947.01)	(32,537.90)	B241
1026	24142006	24142006 WH PR - 401k Contributions	(27,149.60)	(2,207.70)	(24,941.90)	(2,207.70)	B241
1026	24142014	24142014 WH PR - ESPP	(5,005.07)	2,873.16	(7,878.23)	2,873.16	B241
1026	24142099	24142099 WH PR - Miscellaneous	(50.00)	(50.00)	-	(50.00)	B241
1026	24150000	24150000 Operating Lease Current Liability	(509.61)	513.84	(1,023.45)	513.84	B241
1026	24161000	24161000 GRIR - Stock E (Materials)	(13,609.51)	116,991.00	(130,600.51)	116,991.00	B241
1026	24163000	24163000 GRIR - Stock C (Chemicals)	(33,022.25)	9,082.94	(42,105.19)	9,082.94	B241
1026	24164000	24164000 GRIR - Non-inventory	(363,401.99)	(117,455.07)	(245,946.92)	(117,455.07)	B241
1026	24171000	24171000 CFO Miscellaneous	-	17.45	(17.45)	17.45	B241
1026	24171006	24171006 CFO Customer Assistance Pledged	(126.00)	336.00	(462.00)	336.00	B241
1026	24172000	24172000 CFO Sales Tax	40,999,428.54	4,713,128.88	36,286,299.66	4,713,128.88	B241
1026	24172100	24172100 CFO Sales Tax - from CIS	(41,410,346.69)	(4,724,299.55)	(36,686,047.14)	(4,724,299.55)	B241
1026	24199700	24199700 Deferred Revenue - Current Portion	(0.01)	(0.01)	-	(0.01)	B241
1026	24199900	24199900 Other Current Liabilities - Non-Tax Sensitive	(604,466.90)	29,885.63	(634,352.53)	29,885.63	B241
1026	24200000	24200000 Cash Book Overdraft	(1,914,683.40)	(1,914,683.40)	-	(1,914,683.40)	B231
1026	25299900	25299900 Advances for Construction - Current	(1,038,817.76)	(306,773.78)	(732,043.98)	(306,773.78)	B252
1026		Total: Other current liabilities	(6,158,063.39)	(2,964,543.12)	(3,193,520.27)	(2,964,543.12)	
1026		Total: Total Current Liabilities	(15,170,829.77)	18,430,153.01	(33,600,982.78)	18,430,153.01	
1026	25211000	25211000 Advances for Construction - NT Mains	(5,366,359.24)	(770,880.82)	(4,595,478.42)	(770,880.82)	B252
1026	25212000	25212000 Advances for Construction - NT Extension Deposits	(891,147.41)	153,726.16	(1,044,873.57)	153,726.16	B252
1026	25215000	25215000 Advances for Construction - NT Hydrants	(82,619.17)	(69,318.59)	(13,300.58)	(69,318.59)	B252
1026	25217000	25217000 Advances for Construction - NT WIP	(2,402,905.09)	(1,240,019.00)	(1,162,886.09)	(1,240,019.00)	B252
1026	25221000	25221000 Advances for Construction - Tax Mains	(1,197,483.90)	174,112.59	(1,371,596.49)	174,112.59	B252
1026	25222000	25222000 Advances for Construction - Tax Extension Deposits	(57,346.92)	3,941.18	(61,288.10)	3,941.18	B252

Tennessee American Water Company
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Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	25223000	25223000 Advances for Construction - Tax Services	(7,968.97)	-	(7,968.97)	-	B252
1026	25225000	25225000 Advances for Construction - Tax Hydrants	(20,019.92)	11,427.25	(31,447.17)	11,427.25	B252
1026	25241000	25241000 Advances for Construction - Tax Mains - FIT	(743,349.89)	174,112.57	(917,462.46)	174,112.57	B252
1026	25245000	25245000 Advances for Construction - Tax Hydrants - FIT	(20,000.06)	11,427.25	(31,427.31)	11,427.25	B252
1026	25280000	25280000 Advances for Construction - Reclassed to Current	1,038,817.76	306,773.78	732,043.98	306,773.78	B252
1026		Total: Customer Advances for construction	(9,750,382.81)	(1,244,697.63)	(8,505,685.18)	(1,244,697.63)	
1026	25310000	25310000 Deferred FIT Liability - Property	(46,142,361.81)	(3,404,476.54)	(42,737,885.27)	(3,404,476.54)	B283
1026	25310100	25310100 Deferred FIT Liability - FAS109 Increment	7,468,339.26	(259,516.29)	7,727,855.55	(259,516.29)	B283
1026	25311000	25311000 Deferred FIT Liability - Non Property	692,802.71	(28,720.44)	721,523.15	(28,720.44)	B283
1026	25311100	25311100 Deferred FIT Liability - FAS109 Gross Up	2,639,774.01	(84,726.26)	2,724,500.27	(84,726.26)	B283
1026		Total: Federal Deferred income taxes long-term	(35,341,445.83)	(3,777,439.53)	(31,564,006.30)	(3,777,439.53)	
1026	25320000	25320000 Deferred SIT Liability - Property	(11,249,257.71)	(1,282,267.60)	(9,966,990.11)	(1,282,267.60)	B283
1026	25320100	25320100 Deferred SIT Liability - FAS109 Increment	(42,500.85)	21,540.98	(64,041.83)	21,540.98	B283
1026	25321000	25321000 Deferred SIT Liability - Non Property	(208,833.27)	94,058.82	(302,892.09)	94,058.82	B283
1026		Total: State Deferred income taxes long-term	(11,500,591.83)	(1,166,667.80)	(10,333,924.03)	(1,166,667.80)	
1026		Total: Deferred income taxes	(46,842,037.66)	(4,944,107.33)	(41,897,930.33)	(4,944,107.33)	
1026	25510100	25510100 Unamortized ITC - 3%	(0.04)	-	(0.04)	-	B2551
1026	25510200	25510200 Unamortized ITC - 4%	(9,889.34)	4,482.16	(14,371.50)	4,482.16	B2551
1026		Total: Deferred investment tax credits	(9,889.38)	4,482.16	(14,371.54)	4,482.16	
1026	25621000	25621000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def FIT	(10,539,201.97)	(532,002.43)	(10,007,199.54)	(532,002.43)	B253
1026	25623000	25623000 Reg Liab-Inc Tax Rec Thru Rates-Exc Def SIT	(784,071.95)	(81,984.28)	(702,087.67)	(81,984.28)	B253
1026	25626000	25626000 Reg Liab-Inc Tax Rec Thru Rates-ITC Gross-Up 3%	(3,466.97)	1,559.60	(5,026.57)	1,559.60	B253
1026	25629000	25629000 Reg Liab-Inc Tax Rec Thru Rates-Reg Asset Reclass	1,261,315.29	935,128.68	326,186.61	935,128.68	B253
1026	25633000	25633000 Reg Liab - Pension Tracker	(2,756,779.19)	(326,596.69)	(2,430,182.50)	(326,596.69)	B253
1026	25637000	25637000 Reg Liab - Jasper Highlands Post Closing Payments	(682,200.00)	48,600.00	(730,800.00)	48,600.00	B253
1026		Total: Other regulatory liabilities	(13,504,404.79)	44,704.88	(13,549,109.67)	44,704.88	
1026		Total: Regulatory liabilities	(13,504,404.79)	44,704.88	(13,549,109.67)	44,704.88	
1026	26212000	26212000 Accrued Pension Expense	3,164,829.65	301,004.00	2,863,825.65	301,004.00	B253
1026	26215000	26215000 Accrued Pension Expense ERP (SRP)	0.14	-	0.14	-	B253
1026		Total: Accrued pension expense	3,164,829.79	301,004.00	2,863,825.79	301,004.00	
1026	26221000	26221000 Accrued OPEB	5,661,666.02	928,460.00	4,733,206.02	928,460.00	B253
1026	26221500	26221500 Accrued OPEB Medicare Subsidy	(171,828.03)	(18,831.51)	(152,996.52)	(18,831.51)	B253
1026		Total: Accrued postretirement benefit expense	5,489,837.99	909,628.49	4,580,209.50	909,628.49	
1026	26300000	26300000 Operating Lease Long-Term Liability	-	590.33	(590.33)	590.33	B224
1026		Total: Operating lease long-term liabilities	-	590.33	(590.33)	590.33	
1026	26580000	26580000 FIN 48 Reserve - Federal	(338,071.46)	304,160.89	(642,232.35)	304,160.89	B265
1026	26581000	26581000 FIN 48 Reserve - State	(167,333.00)	(165,334.90)	(1,998.10)	(165,334.90)	B265
1026		Total: Other tax liabilities	(505,404.46)	138,825.99	(644,230.45)	138,825.99	
1026		Total: Other Deferred Credits	(505,404.46)	138,825.99	(644,230.45)	138,825.99	
1026		Total: Regulatory and other long-term liabilities	(61,957,451.32)	(4,789,569.11)	(57,167,882.21)	(4,789,569.11)	
1026	27111000	27111000 CIAC-Non Taxable - Mains	(7,291,526.56)	(735,898.36)	(6,555,628.20)	(735,898.36)	B271
1026	27112000	27112000 CIAC-Non Taxable - Ext Dep	(8,524,884.23)	(96,488.45)	(8,428,395.78)	(96,488.45)	B271
1026	27113000	27113000 CIAC-Non Taxable - Services	(496,082.91)	-	(496,082.91)	-	B271
1026	27114000	27114000 CIAC-Non Taxable - Meters	(98,235.27)	-	(98,235.27)	-	B271
1026	27115000	27115000 CIAC-Non Taxable - Hydrants	(1,419,413.44)	(44,887.71)	(1,374,525.73)	(44,887.71)	B271
1026	27116000	27116000 CIAC-Non Taxable - Other	(3,083,060.97)	-	(3,083,060.97)	-	B271
1026	27117000	27117000 CIAC-Non Taxable - WIP	(152,148.00)	615,091.86	(767,239.86)	615,091.86	B271
1026	27121000	27121000 CIAC-Taxable - Mains	(2,475,506.32)	(103,400.45)	(2,372,105.87)	(103,400.45)	B271
1026	27122000	27122000 CIAC-Taxable - Extension Deposits	(17,608.31)	-	(17,608.31)	-	B271
1026	27123000	27123000 CIAC-Taxable - Services	(2,933,648.03)	(45,864.58)	(2,887,783.45)	(45,864.58)	B271
1026	27124000	27124000 CIAC-Taxable - Meters	(109,371.12)	-	(109,371.12)	-	B271
1026	27125000	27125000 CIAC-Taxable - Hydrants	(319,272.69)	(7,188.46)	(312,084.23)	(7,188.46)	B271
1026	27127000	27127000 CIAC-Taxable - WIP	(65,483.27)	(65,483.27)	-	(65,483.27)	B271
1026	27141000	27141000 CIAC-Taxable - Mains FIT	(408,214.40)	30,096.05	(438,310.45)	30,096.05	B271
1026	27143000	27143000 CIAC-Taxable - Services FIT	(90,485.16)	(19,111.33)	(71,373.83)	(19,111.33)	B271
1026	27145000	27145000 CIAC-Taxable - Hydrants FIT	(38,180.79)	420.13	(38,600.92)	420.13	B271
1026	27206000	27206000 Accum Amort CIAC - Other	6,157,193.41	267,916.83	5,889,276.58	267,916.83	B272
1026	27210000	27210000 Accum Amort CIAC - Tax	1,292,547.58	77,096.94	1,215,450.64	77,096.94	B272
1026		Total: Contributions in aid of construction	(20,073,380.48)	(127,700.80)	(19,945,679.68)	(127,700.80)	
1026		Total: CAPITAL AND LIABILITIES	(390,513,707.10)	(35,869,387.09)	(354,644,320.01)	(35,869,387.09)	
1026		Total: BALANCE SHEET	2,675,326.45	(966,655.02)	3,641,981.47	(966,655.02)	
1026	40111000	40111000 Residential Sales Billed	(2,050,708.37)	15,429.96	(2,066,138.33)	15,429.96	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(745,047.57)	623.87	(745,671.44)	623.87	B4611
1026	40112000	40112000 Residential Sales Unbilled	(187,563.97)	(198,038.49)	10,474.52	(198,038.49)	B4611
1026		Total: Water revenues - residential	(2,983,319.91)	(181,984.66)	(2,801,335.25)	(181,984.66)	
1026	40121000	40121000 Commercial Sales Billed	(1,440,704.49)	6,979.61	(1,447,684.10)	6,979.61	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(525,941.71)	(3,593.71)	(522,348.00)	(3,593.71)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	82,979.18	60,104.21	22,874.97	60,104.21	B4612
1026		Total: Water revenues - commercial	(1,883,667.02)	63,490.11	(1,947,157.13)	63,490.11	
1026	40131000	40131000 Industrial Sales Billed	(322,386.86)	30,588.22	(352,975.08)	30,588.22	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(117,026.39)	10,292.41	(127,318.80)	10,292.41	B4613
1026	40132000	40132000 Industrial Sales Unbilled	(50,037.54)	(54,100.02)	4,062.48	(54,100.02)	B4613
1026		Total: Water revenues - industrial	(489,450.79)	(13,219.39)	(476,231.40)	(13,219.39)	
1026	40145000	40145000 Private Fire Billed	(217,264.82)	6,378.79	(223,643.61)	6,378.79	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(78,522.52)	1,362.48	(79,885.00)	1,362.48	B4622
1026	40146000	40146000 Private Fire Unbilled	(4,983.14)	(2,365.52)	(2,617.62)	(2,365.52)	B4622
1026		Total: Water revenues - private fire	(300,770.48)	5,375.75	(306,146.23)	5,375.75	
1026	40151000	40151000 Public Authority Billed	(299,057.54)	15,997.59	(315,055.13)	15,997.59	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(108,621.69)	4,515.60	(113,137.29)	4,515.60	B4614
1026	40152000	40152000 Public Authority Unbilled	(26,031.32)	(41,841.79)	15,810.47	(41,841.79)	B4614
1026		Total: Water revenues - public authority	(433,710.55)	(21,328.60)	(412,381.95)	(21,328.60)	
1026	40161000	40161000 Sales for Resale Billed	(86,579.33)	53,664.36	(140,243.69)	53,664.36	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(31,428.29)	19,157.60	(50,585.89)	19,157.60	B466

Tennessee American Water Company
Trial Balance as of June 30, 2024

Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40162000	40162000 Sales for Resale Unbilled	6,909.19	(48,435.66)	55,344.85	(48,435.66)	B466
1026		Total: Water revenues - sales for resale	(111,098.43)	24,386.30	(135,484.73)	24,386.30	
1026	40189900	40189900 Other Water Revenue	155,249.95	(35,544.61)	190,794.56	(35,544.61)	B474
1026		Total: Water revenues - other	155,249.95	(35,544.61)	190,794.56	(35,544.61)	
1026		Total: Water revenues	(6,046,767.23)	(158,825.10)	(5,887,942.13)	(158,825.10)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(29,201.45)	2,597.05	(31,798.50)	2,597.05	B470
1026	40310200	40310200 Other Revenue - Rent	(18,426.31)	(776.08)	(17,650.23)	(776.08)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,200.00)	280.00	(3,480.00)	280.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,542.68)	3,252.32	(24,795.00)	3,252.32	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,500.98)	39.60	(1,540.58)	39.60	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(23,940.00)	(15,975.00)	(7,965.00)	(15,975.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(25.00)	(25.00)	-	(25.00)	B471
1026		Total: Other revenues	(97,836.42)	(10,607.11)	(87,229.31)	(10,607.11)	
1026		Total: Operating revenues	(6,144,603.65)	(169,432.21)	(5,975,171.44)	(169,432.21)	
1026	51010000	51010000 Purchased Water	15,595.17	3,209.85	12,385.32	3,209.85	B6101
1026		Total: Purchased water	15,595.17	3,209.85	12,385.32	3,209.85	
1026	51510011	51510011 Purchased Power - Source of Supply	2,090.24	317.33	1,772.91	317.33	B6151
1026	51510012	51510012 Purchased Power - Pumping	200,365.18	(10,057.36)	210,422.54	(10,057.36)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,250.10	1,032.74	6,217.36	1,032.74	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,830.28	896.84	3,933.44	896.84	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(99,085.23)	69,458.85	(168,544.08)	69,458.85	B6158
1026	51520000	51520000 Fuel for Power Production	-	(203.55)	203.55	(203.55)	B6161
1026		Total: Fuel and power	115,450.57	61,444.85	54,005.72	61,444.85	
1026	51800000	51800000 Chemicals	214,598.92	(7,403.71)	222,002.63	(7,403.71)	B6183
1026		Total: Chemicals	214,598.92	(7,403.71)	222,002.63	(7,403.71)	
1026	51110000	51110000 Waste Disposal	59,834.42	17,158.24	42,676.18	17,158.24	B6753
1026		Total: Waste disposal	59,834.42	17,158.24	42,676.18	17,158.24	
1026		Total: Production costs	405,479.08	74,409.23	331,069.85	74,409.23	
1026	50100000	50100000 Labor Natural Account	266,494.40	(125,693.28)	392,187.68	(125,693.28)	B6018
1026	50100001	50100001 Labor Expense Accrual	23,049.34	118,414.37	(95,365.03)	118,414.37	B6018
1026	50101200	50101200 Labor Oper Pumping	87,130.40	(15,488.94)	102,619.34	(15,488.94)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,408.64	2,163.74	16,244.90	2,163.74	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	85.32	85.32	-	85.32	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	55,218.06	(7,392.52)	62,610.58	(7,392.52)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	23,267.77	(2,707.94)	25,975.71	(2,707.94)	B6017
1026	50101600	50101600 Labor Oper Admin & General	62,610.87	(11,377.71)	73,988.58	(11,377.71)	B6018
1026	50102200	50102200 Labor Maint Pumping	648.36	648.36	-	648.36	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,157.52	(2,278.38)	3,435.90	(2,278.38)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	14,779.22	6,272.68	8,506.54	6,272.68	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	11,818.01	(29.28)	11,847.29	(29.28)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	18,589.24	(2,571.35)	21,160.59	(2,571.35)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,389.96	2,459.62	12,930.34	2,459.62	B6016
1026	50102600	50102600 Labor Maint Admin & General	230.76	230.76	-	230.76	B6018
1026	50109900	50109900 Labor Capitalized Credits	(213,928.70)	10,733.72	(224,662.42)	10,733.72	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	66,356.92	23,941.43	42,415.49	23,941.43	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,449.26	1,213.67	8,235.59	1,213.67	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,934.80	1,042.13	2,892.67	1,042.13	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	301.88	301.88	-	301.88	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	13,173.94	11,257.41	1,916.53	11,257.41	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	261.09	216.40	44.69	216.40	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	702.00	(1,903.16)	2,605.16	(1,903.16)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	216.12	(111.07)	327.19	(111.07)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,132.73	(265.92)	1,398.65	(265.92)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,734.77	2,319.43	1,415.34	2,319.43	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	817.16	(332.82)	1,149.98	(332.82)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,008.41	(646.33)	1,654.74	(646.33)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(64,682.84)	(22,267.35)	(42,415.49)	(22,267.35)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(54.56)	54.56	(54.56)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,342.56	39.36	1,303.20	39.36	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	448.24	(479.28)	927.52	(479.28)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	449.52	231.28	218.24	231.28	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(163.68)	163.68	(163.68)	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	54.56	(54.56)	54.56	B6018
1026	50171000	50171000 Annual Performance Plan	47,467.16	2,152.63	45,314.53	2,152.63	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,893.98)	553.34	(8,447.32)	553.34	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	28,267.85	(1,097.77)	29,365.62	(1,097.77)	B6018
1026		Total: Salaries and wages	491,436.76	(10,529.25)	501,966.01	(10,529.25)	
1026	50610000	50610000 Pension Expense	(28,899.00)	(41,386.00)	12,487.00	(41,386.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,612.09)	(4,563.29)	(5,048.80)	(4,563.29)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(12,664.00)	(54,202.00)	41,538.00	(54,202.00)	B6048
1026		Total: Pension expense	(51,175.09)	(100,151.29)	48,976.20	(100,151.29)	
1026	50510000	50510000 OPEB Expense	1,040.00	(3,807.00)	4,847.00	(3,807.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,950.30)	842.49	(2,792.79)	842.49	B6048
1026	50550000	50550000 Group Insurance Expense	136,004.34	(14,503.27)	150,507.61	(14,503.27)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,442.83)	2,192.75	(55,635.58)	2,192.75	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(843.75)	843.75	(843.75)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(82,565.00)	(11,093.00)	(71,472.00)	(11,093.00)	B6048
1026		Total: Group insurance expense	(913.79)	(27,211.78)	26,297.99	(27,211.78)	
1026	50421000	50421000 401k Expense	18,684.79	(2,062.44)	20,747.23	(2,062.44)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,073.21)	778.42	(7,851.63)	778.42	B6048
1026	50422000	50422000 Defined Contribution Expense	26,239.03	(3,134.52)	29,373.55	(3,134.52)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,065.98)	1,603.60	(10,669.58)	1,603.60	B6048
1026	50426000	50426000 Retiree Medical Expense	1,581.98	(1,182.78)	2,764.76	(1,182.78)	B6048

Tennessee American Water Company
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Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(778.08)	40.69	(818.77)	40.69	B6048
1026	50450012	50450012 Other Welfare - Pumping	3,250.00	3,250.00	-	3,250.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	2,000.00	2,000.00	-	2,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	375.44	(1,463.14)	1,838.58	(1,463.14)	B6048
1026	50451000	50451000 Employee Awards	1,470.53	292.11	1,178.42	292.11	B6048
1026	50452000	50452000 Employee Physical Exams	314.00	(1,118.43)	1,432.43	(1,118.43)	B6048
1026	50456000	50456000 Tuition Aid	-	(1,552.20)	1,552.20	(1,552.20)	B6048
1026	50457000	50457000 Training	344.58	(475.77)	820.35	(475.77)	B6048
1026		Total: Other benefits	37,343.08	(3,024.46)	40,367.54	(3,024.46)	
1026		Total: Employee-related costs	476,690.96	(140,916.78)	617,607.74	(140,916.78)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	559,114.88	142,457.43	416,657.45	142,457.43	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	9,195.27	2,161.06	7,034.21	2,161.06	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	32,420.33	(3,019.28)	35,439.61	(3,019.28)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,651.17	1,179.72	17,471.45	1,179.72	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	67,072.50	8,623.79	58,448.71	8,623.79	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	25,360.86	(13,933.07)	39,293.93	(13,933.07)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	16,698.56	6,486.16	10,212.40	6,486.16	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,315.87	(13,474.23)	86,790.10	(13,474.23)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	20,798.19	(3,408.58)	24,206.77	(3,408.58)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	30,467.23	(244.31)	30,711.54	(244.31)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	39,377.74	4,009.32	35,368.42	4,009.32	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,276.79	3,019.32	15,257.47	3,019.32	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(3,569.85)	9,667.93	(13,237.78)	9,667.93	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	651.88	6.01	645.87	6.01	B6348
1026		Total: Service Company Costs	907,831.42	143,531.27	764,300.15	143,531.27	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	518.63	(2,044.87)	2,563.50	(2,044.87)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	87,146.19	51,323.34	35,822.85	51,323.34	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	1,859.80	1,859.80	-	1,859.80	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,052.92	4,092.92	6,960.00	4,092.92	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	(168.00)	504.00	(168.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,405.00	664.00	6,741.00	664.00	B6328
1026	53155000	53155000 Contract Services - Legal	55,427.50	25,472.90	29,954.60	25,472.90	B6338
1026		Total: Contracted services	163,746.04	81,200.09	82,545.95	81,200.09	
1026	52532013	52532013 Electricity - Water Treatment	3,262.73	235.09	3,027.64	235.09	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,930.94	(229.31)	2,160.25	(229.31)	B6755
1026	52532016	52532016 Electricity - Admin & General	225.98	61.24	164.74	61.24	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	16,528.00	(576.65)	17,104.65	(576.65)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.54	(2.18)	10.72	(2.18)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	624.28	577.67	46.61	577.67	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	331.70	58.97	272.73	58.97	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	16.14	9.37	6.77	9.37	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	941.27	832.03	109.24	832.03	B6755
1026	52550016	52550016 Janitorial - Admin & General	204.31	105.46	98.85	105.46	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,879.74	92.03	3,787.71	92.03	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(107.39)	107.39	(107.39)	B6751
1026	52578013	52578013 Trash Removal - Water Treatment	413.02	413.02	-	413.02	B6753
1026	52578014	52578014 Trash Removal - Transmission & Distribution	219.22	(22.22)	241.44	(22.22)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	130.26	(244.66)	374.92	(244.66)	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	183.05	45.33	137.72	45.33	B6755
1026	52583016	52583016 Water & WW - Admin & General	541.69	(126.88)	668.57	(126.88)	B6758
1026		Total: Building Maintenance and Services	29,440.87	1,120.92	28,319.95	1,120.92	
1026	52574013	52574013 Telephone - Water Treatment	(3,649.48)	(4,957.86)	1,308.38	(4,957.86)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	(2,400.97)	(3,261.72)	860.75	(3,261.72)	B6755
1026	52574016	52574016 Telephone - Admin & General	23,937.67	7,107.13	16,830.54	7,107.13	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	(63.50)	(118.51)	55.01	(118.51)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	(95.40)	(179.98)	84.58	(179.98)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(14.68)	(14.68)	-	(14.68)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,100.63	(2,889.68)	5,990.31	(2,889.68)	B6758
1026	52574200	52574200 Data Lines - Admin & General	5,093.80	4,878.35	215.45	4,878.35	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(45.58)	45.58	(45.58)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	7,006.72	(42.53)	7,049.25	(42.53)	B6758
1026		Total: Telecommunication expenses	32,914.79	474.94	32,439.85	474.94	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	(10.97)	10.97	(10.97)	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	141.15	97.31	43.84	97.31	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	117.22	(632.85)	750.07	(632.85)	B6758
1026	52566016	52566016 Postage - Admin & General	327.77	301.25	26.52	301.25	B6758
1026	52566700	52566700 Printing	-	(160.46)	160.46	(160.46)	B6758
1026		Total: Postage, printing and stationary	586.14	(405.72)	991.86	(405.72)	
1026	52526100	52526100 Credit Line Fees Interco	4,301.53	459.61	3,841.92	459.61	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(61.45)	61.45	(61.45)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmsn & Distr	1,861.32	1,334.55	526.77	1,334.55	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	24.43	(268.74)	293.17	(268.74)	B6758
1026	52571500	52571500 Software Licenses	8,798.29	7,382.70	1,415.59	7,382.70	B6758
1026	52582012	52582012 Uniforms - Pumping	1,035.52	512.47	523.05	512.47	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(162.88)	162.88	(162.88)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	5,866.48	7,278.73	(1,412.25)	7,278.73	B6755
1026	52582016	52582016 Uniforms - Admin & General	1,695.00	874.94	820.06	874.94	B6757
1026	52599800	52599800 PCard Undistributed	(6,173.35)	(7,302.02)	1,128.67	(7,302.02)	B6758
1026		Total: Office supplies and services	17,409.22	10,047.91	7,361.31	10,047.91	
1026	52534000	52534000 Employee Expenses	4,301.78	452.14	3,849.64	452.14	B6758
1026	52534200	52534200 Conferences & Registration	695.00	695.00	-	695.00	B6758
1026	52535000	52535000 Meals Deductible	3,397.87	373.38	3,024.49	373.38	B6758

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1026	52567000	52567000 Relocation Expenses	-	(739.46)	739.46	(739.46)	B6758
1026		Total: Employee related expense travel & entertainme	8,394.65	781.06	7,613.59	781.06	
1026	52000000	52000000 M & S (O&M) - Natural Account	623.47	623.47	-	623.47	B6205
1026	52001200	52001200 M & S Oper - Pumping	1,059.12	1,059.12	-	1,059.12	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	-	(5,521.12)	5,521.12	(5,521.12)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,459.46	2,084.50	10,374.96	2,084.50	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(600.11)	600.11	(600.11)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	2,241.75	(3,370.09)	5,611.84	(3,370.09)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	-	(350.00)	350.00	(350.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	615.47	(43.46)	658.93	(43.46)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	23,181.63	23,769.77	(588.14)	23,769.77	B6758
1026	52514700	52514700 Community Partnerships	(5,702.92)	(5,702.92)	-	(5,702.92)	B6758
1026	52514900	52514900 Customer Education	-	(3,000.00)	3,000.00	(3,000.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	4,050.97	1,453.29	2,597.68	1,453.29	B6758
1026	52515000	52515000 Community Relations - Events	24.58	24.58	-	24.58	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(42.13)	42.13	(42.13)	B6758
1026	52522000	52522000 Community Relations	-	(22.00)	22.00	(22.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	860.75	(3,882.34)	4,743.09	(3,882.34)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	8,014.36	8,014.36	-	8,014.36	B6758
1026	52554500	52554500 Lab Supplies	4,014.59	3,849.76	164.83	3,849.76	B6753
1026	52568000	52568000 Research & Development	1,524.40	88.91	1,435.49	88.91	B6758
1026	52579000	52579000 Trustee Fees	266.59	(918.66)	1,185.25	(918.66)	B6758
1026	52585000	52585000 Discounts Available	(12,747.57)	(2,825.81)	(9,921.76)	(2,825.81)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(65.09)	(12.07)	(53.02)	(12.07)	B6758
1026		Total: Miscellaneous expenses	40,421.56	14,677.05	25,744.51	14,677.05	
1026	54110016	54110016 Rents-Real Property - Admin & General	289.82	8.44	281.38	8.44	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	370.54	8.44	362.10	8.44	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(121,485.63)	(120,547.33)	(938.30)	(120,547.33)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(1,095.56)	1,095.56	(1,095.56)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	80.59	(513.75)	594.34	(513.75)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	569.46	569.46	-	569.46	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	161.66	(42.82)	204.48	(42.82)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	102,707.22	116,968.78	(14,261.56)	116,968.78	B6508
1026	55010100	55010100 Transportation Lease Costs	3,831.46	1,529.13	2,302.33	1,529.13	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,937.82	1,664.77	21,273.05	1,664.77	B6508
1026	55010300	55010300 Transportation Lease Maint	26,447.72	(19,008.60)	45,456.32	(19,008.60)	B6508
1026		Total: Transportation	35,250.30	(20,475.92)	55,726.22	(20,475.92)	
1026		Total: Operating supplies and services	328,534.11	87,428.77	241,105.34	87,428.77	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	45,846.90	(370.64)	46,217.54	(370.64)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	0.96	403.62	(402.66)	403.62	B6707
1026		Total: Uncollectible accounts expense	45,847.86	32.98	45,814.88	32.98	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	23.73	(23.73)	23.73	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,881.03	(840.17)	7,721.20	(840.17)	B6757
1026	52520000	52520000 Collection Agencies	(5.48)	90.25	(95.73)	90.25	B6757
1026		Total: Customer accounting, other	6,875.55	(726.19)	7,601.74	(726.19)	
1026	55110000	55110000 Insurance Vehicle	1,827.88	250.13	1,577.75	250.13	B6568
1026	55710000	55710000 Insurance General Liability	62,637.74	(6,345.33)	68,983.07	(6,345.33)	B6578
1026	55711000	55711000 Insurance Casualty Reserve	9,029.50	9,029.50	-	9,029.50	B6578
1026	55720000	55720000 Insurance Workers Compensation	6,373.99	1,670.89	4,703.10	1,670.89	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,423.95)	(607.43)	(1,816.52)	(607.43)	B6588
1026	55730000	55730000 Insurance Other	491.26	(284.27)	775.53	(284.27)	B6598
1026	55740000	55740000 Insurance Property	23,597.74	2,350.36	21,247.38	2,350.36	B6598
1026		Total: Insurance other than group	101,534.16	6,063.85	95,470.31	6,063.85	
1026	62002100	62002100 M&S Maint - Source of Supply	71.86	71.86	-	71.86	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,099.47	(3,891.65)	6,991.12	(3,891.65)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(826.29)	(2,951.20)	2,124.91	(2,951.20)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	10,943.55	2,996.15	7,947.40	2,996.15	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,285.81	2,196.70	89.11	2,196.70	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(137.53)	137.53	(137.53)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	2,648.00	2,648.00	-	2,648.00	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(14.43)	14.43	(14.43)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	513.01	(1,028.38)	1,541.39	(1,028.38)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	27,273.83	13,997.94	13,275.89	13,997.94	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,175.00	(1,642.00)	3,817.00	(1,642.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	6,500.00	6,500.00	-	6,500.00	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(6,000.00)	6,000.00	(6,000.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	5,456.60	2,177.60	3,279.00	2,177.60	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	10,572.58	10,572.58	-	10,572.58	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,128.01	1,151.37	(23.36)	1,151.37	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	233.00	(532.00)	765.00	(532.00)	B6358
1026		Total: Maintenance supplies and services	72,074.43	26,115.01	45,959.42	26,115.01	
1026	88101000	88101000 Capital Movements - UP	3,249,224.89	(1,643,198.42)	4,892,423.31	(1,643,198.42)	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,519,561.26)	295,200.09	(1,814,761.35)	295,200.09	B6758
1026	88107000	88107000 Capital Movements - CWIP	4,918.76	(149,515.76)	154,434.52	(149,515.76)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(39,780.00)	290,862.00	(330,642.00)	290,862.00	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(170,124.00)	(450,904.00)	280,780.00	(450,904.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	64,725.65	64,725.65	-	64,725.65	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	9,466.58	(132,259.86)	141,726.44	(132,259.86)	B6758
1026	88257100	88257100 Capital Movements - RWIP	572,898.72	279,677.28	293,221.44	279,677.28	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(4,364.00)	13,163.00	(17,527.00)	13,163.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(13,375.00)	(23,408.00)	10,033.00	(23,408.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(64,725.65)	(53,159.77)	(11,565.88)	(53,159.77)	B6758

Tennessee American Water Company
Trial Balance as of June 30, 2024

Company Code	Account Number	Description	June 2024 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(8,607.63)	(8,607.63)	-	(8,607.63)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,080,697.06)	1,517,425.42	(3,598,122.48)	1,517,425.42	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,344,867.57	195,938.14	2,148,929.43	195,938.14	
1026	68011000	68011000 Depreciation Exp - UPIs General	824,697.94	(34,915.24)	859,613.18	(34,915.24)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	141,722.04	21,166.24	120,555.80	21,166.24	B403
1026	68011110	68011110 Depreciation Expense - Capitalized Credits	(55,276.52)	5,873.53	(61,150.05)	5,873.53	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,934.74)	(87.28)	(5,847.46)	(87.28)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(20,231.38)	(834.62)	(19,396.76)	(834.62)	B403
1026		Total: Depreciation	884,977.34	(8,797.37)	893,774.71	(8,797.37)	
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	-	92.97	-	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	74,949.84	3,510.41	71,439.43	3,510.41	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.95)	(2.65)	(515.30)	(2.65)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,646.73)	(132.12)	(2,514.61)	(132.12)	B403
1026		Total: Removal costs, net	71,785.16	3,375.64	68,409.52	3,375.64	
1026		Total: Depreciation and amortization	956,855.47	(5,421.73)	962,277.20	(5,421.73)	
1026	69011000	69011000 FIT - Current	205,837.91	(64,341.19)	270,179.10	(64,341.19)	B40910
1026		Total: Current federal income taxes - operating	205,837.91	(64,341.19)	270,179.10	(64,341.19)	
1026	69021000	69021000 SIT - Current	60,860.38	(20,331.08)	81,191.46	(20,331.08)	B40911
1026		Total: Current state income taxes - operating	60,860.38	(20,331.08)	81,191.46	(20,331.08)	
1026		Total: Current income taxes - operating	266,698.29	(84,672.27)	351,370.56	(84,672.27)	
1026	69065000	69065000 Deferred FIT - Other	151,465.38	61,180.78	90,284.60	61,180.78	B41010
1026		Total: Deferred federal income tax expense	151,465.38	61,180.78	90,284.60	61,180.78	
1026	69073500	69073500 Deferred SIT - Other	66,957.65	15,553.47	51,404.18	15,553.47	B41011
1026		Total: Deferred state income tax expense	66,957.65	15,553.47	51,404.18	15,553.47	
1026		Total: Deferred taxes	218,423.03	76,734.25	141,688.78	76,734.25	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(461.04)	61.94	(522.98)	61.94	B41211
1026		Total: Amortization of investment tax credits	(461.04)	61.94	(522.98)	61.94	
1026		Total: Incomes Taxes - Operating	484,660.28	(7,876.08)	492,536.36	(7,876.08)	
1026	68520000	68520000 Property Taxes	311,315.69	(23,876.41)	335,192.10	(23,876.41)	B40811
1026	68532000	68532000 FUTA	19.80	(122.80)	142.60	(122.80)	B40812
1026	68532100	68532100 FUTA Cap Credits	(3.81)	40.48	(44.29)	40.48	B40812
1026	68533000	68533000 FICA	56,384.58	2,542.15	53,842.43	2,542.15	B40812
1026	68533100	68533100 FICA Cap Credits	(21,719.67)	(2,387.23)	(19,332.44)	(2,387.23)	B40812
1026	68535000	68535000 SUTA	5.61	(44.95)	50.56	(44.95)	B40812
1026	68535100	68535100 SUTA Cap Credits	(1.08)	1.45	(2.53)	1.45	B40812
1026	68543000	68543000 Other Taxes and Licenses	70,000.00	6,000.00	64,000.00	6,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	85,296.17	6,271.92	79,024.25	6,271.92	B40813
1026	68545000	68545000 Utility Reg Assessment	22,046.74	1,759.04	20,287.70	1,759.04	B40810
1026		Total: General taxes	523,344.03	(9,816.35)	533,160.38	(9,816.35)	
1026		Total: Operating expenses, net	4,309,727.35	172,823.98	4,136,903.37	172,823.98	
1026		Total: Operating Income (loss)	(1,834,876.30)	3,391.77	(1,838,268.07)	3,391.77	
1026	81815100	81815100 Interest Income - STD Intercompany	(24,913.77)	(18,445.75)	(6,468.02)	(18,445.75)	B4273
1026		Total: Interest income	(24,913.77)	(18,445.75)	(6,468.02)	(18,445.75)	
1026	70510000	70510000 AFUDC - Equity	(21,581.07)	(4,078.70)	(17,502.37)	(4,078.70)	B420
1026		Total: Allowance for funds used during construction	(21,581.07)	(4,078.70)	(17,502.37)	(4,078.70)	
1026	71511000	71511000 M&J Revenues	(11,144.43)	(5,028.43)	(6,116.00)	(5,028.43)	B415
1026	71521000	71521000 M&J Expenses	23,887.82	5,998.45	17,889.37	5,998.45	B416
1026		Total: Other miscellaneous income	12,743.39	970.02	11,773.37	970.02	
1026		Total: Other Income	(33,751.45)	(21,554.43)	(12,197.02)	(21,554.43)	
1026	75840000	75840000 Lobbying Expenses	409.16	(532.25)	941.41	(532.25)	B426
1026		Total: Other miscellaneous deductions	409.16	(532.25)	941.41	(532.25)	
1026		Total: Other Deductions	409.16	(532.25)	941.41	(532.25)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	436,730.19	98,354.17	338,376.02	98,354.17	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,754.19	160.89	1,593.30	160.89	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	478,060.39	98,515.06	379,545.33	98,515.06	
1026	81315000	81315000 Interest Short Term Debt Intercompany	12,289.91	(27,071.26)	39,361.17	(27,071.26)	B4272
1026		Total: Interest on short-term debt	12,289.91	(27,071.26)	39,361.17	(27,071.26)	
1026	85000000	85000000 AFUDC Debt	(65,739.85)	(46,416.95)	(19,322.90)	(46,416.95)	B420
1026		Total: Allowance for borrowed funds used during cons	(65,739.85)	(46,416.95)	(19,322.90)	(46,416.95)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.60	(0.21)	187.81	(0.21)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	13,044.69	6,583.46	6,461.23	6,583.46	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	22.02	1,767.81	22.02	B428
1026		Total: Amortization of debt expense	15,022.12	6,605.27	8,416.85	6,605.27	
1026		Total: Interest Charges	439,632.57	31,632.12	408,000.45	31,632.12	
1026		Total: Other Income (Expenses)	406,290.28	9,545.44	396,744.84	9,545.44	
1026		Total: Income (loss) before income taxes	(1,428,586.02)	12,937.21	(1,441,523.23)	12,937.21	
1026		Total: Net income (loss)	(1,428,586.02)	12,937.21	(1,441,523.23)	12,937.21	
1026		Total: Net Income Available to common stockholders	(1,428,586.02)	12,937.21	(1,441,523.23)	12,937.21	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,940,950.00	(19,697.00)	1,960,647.00	(19,697.00)	B438
1026		Total: Common Dividends	1,940,950.00	(19,697.00)	1,960,647.00	(19,697.00)	
1026		Total: PROFIT & LOSS STATEMENT	512,363.98	(6,759.79)	519,123.77	(6,759.79)	

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

Responsible Witness: Ann Bulkley

Question:

2-68. Provide a Trial Balance as of June 30, 2024. Reference page 10, lines 15-22 of Ms. Bulkley's Direct Testimony it states that "The U.S. Supreme Court's precedent-setting Hope and Bluefield cases established the standards for determining the fair or reasonableness of a utility's authorized ROE. Among the standards established by the Court in those cases are: (1) consistency with other businesses having similar or comparable risks; (2) adequacy of the return to support credit quality and access to capital; and (3) the principle that the specific means of arriving at a fair return are not important, only that the end result (i.e., an ROE that reflects investors' requirements for investments of comparable risks and supports a utility's credit quality and access to capital) leads to just and reasonable rates."

- a. Does Ms. Bulkley consider the "consistency with other businesses having similar or comparable risks" the same as "The return to the equity owner should be commensurate with returns on investments in other enterprises having corresponding risks." Please explain.
- b. Why does Ms. Bulkley use the term "consistency with other businesses having similar or comparable risks" instead of "commensurate with returns on investments in other enterprises having corresponding risks."?
- c. Does Ms. Bulkley consider the "adequacy of the return to support credit quality and access to capital" the same as "sufficient to... support its credit and... raise the money necessary for the proper discharge of its public duties" Please explain.
- d. Why does Ms. Bulkley use the term "adequacy of the return to support credit quality and access to capital" the same as "sufficient to... support its credit and... raise the money necessary for the proper discharge of its public duties?" Please explain.

Response:

Please refer to TAW_R_CADDR2_067_073024_Attachment for the Trial Balance as of June 30, 2024

- a. Yes.
- b. Ms. Bulkley's testimony summarizes the guidance established in *Hope* and *Bluefield* and expects that a return on equity should be consistent with the principles established by the U.S. Supreme Court in those cases. Please see further citations to these decisions as well as Commission precedent on page 11 of Ms. Bulkley's Direct Testimony.
- c. Yes
- d. Please see the response to 2-68 b.

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

Responsible Witness: Ann Bulkley

Question:

2-69. Reference page 14, lines 13-16 of Ms. Bulkley's Direct Testimony it states that

"The ratemaking process is premised on the principle that, in order for investors and companies to commit the capital needed to provide safe and reliable utility services, a utility must have a reasonable opportunity to recover the market-required return on its invested capital."

- a. Should an authorized ROE of a utility company always be set equal to a utility company's market-required return on its invested capital? Please explain.
- b. Do regulatory principles allow a Commission to authorize an ROE that is higher than a utility company's market-required return on its invested capital. Please explain?
- c. Please explain what other criteria the Commission should consider when determining the appropriate authorized ROE for TAWC other than its market-required return on its invested capital.

Response:

- a. Please see the response to CAD DR 2-068 for the Court and Commission guidance regarding the appropriate return on equity that Ms. Bulkley has considered in developing her recommended ROE in this proceeding.
- b. Please see the response to CAD DR 2-069 a.
- c. Please see the response to CAD DR 2-069 a.

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

**PETITION OF TENNESSEE-
AMERICAN WATER COMPANY TO
MODIFY TARIFF, CHANGE AND
INCREASE CHARGES, FEES, AND
RATES, AND FOR APPROVAL OF A
GENERAL RATE INCREASE**

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DOCKET NO. 24-00032

VERIFICATION

STATE OF Tennessee)

COUNTY OF Hamilton)

I, ROBERT C. LANE, being duly sworn, state that I am authorized to testify on behalf of Tennessee-American Water Company in the above-referenced docket, that if present before the Commission and duly sworn, verifies that the data requests and discovery responses are accurate to the best of my knowledge.



ROBERT C. LANE

Sworn to and subscribed before me
this 30 day of July, 2024.

Kathryn Robinson
Notary Public

My Commission expires: 10/20/2024



CERTIFICATE OF SERVICE

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

Shilina B. Brown, Esq.
Assistant Attorney General
Office of the Tennessee Attorney
General
Consumer Advocate Division
P.O. Box 20207
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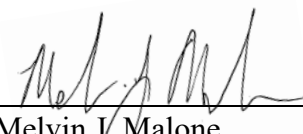
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This the 30th day of July 2024.



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