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July 30, 2024

VIA ELECTRONIC FILING

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

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

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 Supplemental Response No. 1-124 and Revised Attachment to First Discovery Requests of the Consumer Advocate* in the above-captioned matter.

The Company is supplementing its Original Response to CAD DR 1-124 to correct an error discovered in responding to the Consumer Advocate in CAD DR 2-42. Several months of the trial balance provided in CAD DR 1-124 were provided as year-to-date financial activity rather than month-to-date. This issue has been resolved in this Supplemental Response to CAD DR 1-124 and reconciled in the Company's response to CAD DR 2-42.

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

Responsible Witness: Robert Prendergast

Question:

1-124. Trial Balance. Refer to the Minimum Filing Guidelines (1-86), Response to Q010, File <2024 TAWC MFG Q010_Attachment.xlsx>, regarding the monthly trial balance for the last 2 fiscal years for TAWC. The Company's response only includes schedules for the monthly assets and liabilities of TAWC for January 2022 through December 2023. Provide a supplement to this response that also includes the monthly revenue and expense activity by subaccount for this same period.

Original Response:

Please see TAW_R_CADDR1_124_062524_Attachment.

Supplemental Response:

The Company is supplementing its Original Response to CAD DR 1-124 to correct an error discovered in responding to the Consumer Advocate in CAD DR 2-42. Several months of the trial balance provided in CAD DR 1-124 were provided as year-to-date financial activity rather than month-to-date. This issue has been resolved in this Supplemental Response to CAD DR 1-124 and reconciled in the Company's response to CAD DR 2-42.

Please see TAW_R_CADDR1_124_062524_Revised Attachment.

Tennessee American Water Company
Trial Balance as of January, 2022

Company Code	Account Number	Description	January 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,736,248.63)	(106,879.85)	(1,629,368.78)	(106,879.85)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(567,206.28)	(148,950.14)	(418,256.14)	(148,950.14)	B4611
1026	40112000	40112000 Residential Sales Unbilled	109,451.04	250,242.29	(140,791.25)	250,242.29	B4611
1026		Total: Water revenues - residential	(2,194,003.87)	(5,587.70)	(2,188,416.17)	(5,587.70)	
1026	40121000	40121000 Commercial Sales Billed	(1,252,461.73)	(95,990.02)	(1,156,471.71)	(95,990.02)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(408,659.90)	(119,416.29)	(289,243.61)	(119,416.29)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	41,923.95	77,004.19	(35,080.24)	77,004.19	B4612
1026		Total: Water revenues - commercial	(1,619,197.68)	(138,402.12)	(1,480,795.56)	(138,402.12)	
1026	40131000	40131000 Industrial Sales Billed	(326,822.64)	(18,526.17)	(308,296.47)	(18,526.17)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(106,511.48)	(33,234.06)	(73,277.42)	(33,234.06)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	13,103.45	(12,590.83)	25,694.28	(12,590.83)	B4613
1026		Total: Water revenues - industrial	(420,230.67)	(64,351.06)	(355,879.61)	(64,351.06)	
1026	40145000	40145000 Private Fire Billed	(219,560.74)	(7,651.26)	(211,909.48)	(7,651.26)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,276.82)	33,027.27	(105,304.09)	33,027.27	B4622
1026	40146000	40146000 Private Fire Unbilled	-	180.91	(180.91)	180.91	B4622
1026		Total: Water revenues - private fire	(291,837.56)	25,556.92	(317,394.48)	25,556.92	
1026	40151000	40151000 Public Authority Billed	(235,090.68)	(49,214.41)	(185,876.27)	(49,214.41)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(76,616.29)	(30,095.80)	(46,520.49)	(30,095.80)	B4614
1026	40152000	40152000 Public Authority Unbilled	22,005.76	8,819.67	13,186.09	8,819.67	B4614
1026		Total: Water revenues - public authority	(289,701.21)	(70,490.54)	(219,210.67)	(70,490.54)	
1026	40161000	40161000 Sales for Resale Billed	(75,751.36)	(1,401.65)	(74,349.71)	(1,401.65)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,687.38)	(5,534.06)	(19,153.32)	(5,534.06)	B466
1026	40162000	40162000 Sales for Resale Unbilled	8,207.38	(4,518.62)	12,726.00	(4,518.62)	B466
1026		Total: Water revenues - sales for resale	(92,231.36)	(11,454.33)	(80,777.03)	(11,454.33)	
1026	40189900	40189900 Other Water Revenue	460,959.09	(8,206.75)	469,165.84	(8,206.75)	B474
1026		Total: Water revenues - other	460,959.09	(8,206.75)	469,165.84	(8,206.75)	
1026		Total: Water revenues	(4,446,243.26)	(272,935.58)	(4,173,307.68)	(272,935.58)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(35,816.19)	(9,951.27)	(25,864.92)	(9,951.27)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,361.98)	(4,097.65)	(13,264.33)	(4,097.65)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,440.00)	(1,420.00)	(2,020.00)	(1,420.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(14,580.00)	1,840.00	(16,420.00)	1,840.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,413.36)	68.66	(1,482.02)	68.66	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(14,415.00)	1,275.00	(15,690.00)	1,275.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(87,026.53)	(12,285.26)	(74,741.27)	(12,285.26)	
1026		Total: Operating revenues	(4,533,269.79)	(285,220.84)	(4,248,048.95)	(285,220.84)	
1026	51010000	51010000 Purchased Water	6,731.98	5,013.72	1,718.26	5,013.72	B6101
1026		Total: Purchased water	6,731.98	5,013.72	1,718.26	5,013.72	
1026	51510011	51510011 Purchased Power - Source of Supply	1,770.51	1,178.42	592.09	1,178.42	B6151
1026	51510012	51510012 Purchased Power - Pumping	181,576.18	16,215.66	165,360.52	16,215.66	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,848.02	511.31	7,336.71	511.31	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,729.66	1,350.06	1,379.60	1,350.06	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(81,729.43)	(24,934.68)	(56,794.75)	(24,934.68)	B6158
1026	51520000	51520000 Fuel for Power Production	1,408.10	1,408.10	-	1,408.10	B6161
1026		Total: Fuel and power	113,603.04	(4,271.13)	117,874.17	(4,271.13)	
1026	51800000	51800000 Chemicals	115,718.57	40,712.56	75,006.01	40,712.56	B6183
1026		Total: Chemicals	115,718.57	40,712.56	75,006.01	40,712.56	
1026	51110000	51110000 Waste Disposal	38,662.73	51,471.87	(12,809.14)	51,471.87	B6753
1026		Total: Waste disposal	38,662.73	51,471.87	(12,809.14)	51,471.87	
1026		Total: Production costs	274,716.32	92,927.02	181,789.30	92,927.02	
1026	50100000	50100000 Labor Natural Account	294,466.20	43,091.82	251,374.38	43,091.82	B6018
1026	50100001	50100001 Labor Expense Accrual	21,067.86	24,606.18	(3,538.32)	24,606.18	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(21.00)	21.00	(21.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	87,708.97	(17,867.87)	105,576.84	(17,867.87)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	15,988.56	1,177.62	14,810.94	1,177.62	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	33,850.06	(8,165.81)	42,015.87	(8,165.81)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	34,069.55	(1,436.38)	35,505.93	(1,436.38)	B6017
1026	50101600	50101600 Labor Oper Admin & General	56,772.85	(35,997.57)	92,770.42	(35,997.57)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	-	240.42	(240.42)	240.42	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	5,675.26	(3,431.20)	9,106.46	(3,431.20)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	8,751.85	(4,654.87)	13,406.72	(4,654.87)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	9,833.85	(12,383.79)	22,217.64	(12,383.79)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	10,155.45	(1,583.90)	11,739.35	(1,583.90)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(178,633.36)	(6,070.13)	(172,563.23)	(6,070.13)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	6,489.43	(26,719.96)	33,209.39	(26,719.96)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,153.89	4,915.88	4,238.01	4,915.88	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,415.89	(1,035.59)	2,451.48	(1,035.59)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,169.04	(522.43)	1,691.47	(522.43)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	79.59	5.12	74.47	5.12	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,127.09	1,079.30	1,047.79	1,079.30	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	967.02	505.92	461.10	505.92	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	466.06	466.06	-	466.06	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	613.83	(2,052.41)	2,666.24	(2,052.41)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	-	-	-	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(6,489.43)	26,719.96	(33,209.39)	26,719.96	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,457.60	54.24	2,403.36	54.24	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	1,498.80	126.05	1,372.75	126.05	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	822.72	822.72	-	822.72	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(1,160.32)	1,160.32	(1,160.32)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	41.61	41.61	-	41.61	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.20	4,590.60	38,892.60	4,590.60	B6018

1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,430.82)	(374.40)	(6,056.42)	(374.40)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	(1,985.62)	(1,985.62)	-	(1,985.62)	B6018
1026		Total: Salaries and wages	455,587.00	(17,019.75)	472,606.75	(17,019.75)	
1026	50610000	50610000 Pension Expense	20,394.00	2,242.00	18,152.00	2,242.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(3,980.16)	670.33	(4,650.49)	670.33	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	890.00	5,231.00	(4,341.00)	5,231.00	B6048
1026		Total: Pension expense	17,303.84	8,143.33	9,160.51	8,143.33	
1026	50510000	50510000 PBOP Expense	3,374.85	(2,763.20)	6,138.05	(2,763.20)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,217.90)	5.74	(2,223.64)	5.74	B6048
1026	50550000	50550000 Group Insurance Expense	151,532.60	(477.68)	152,010.28	(477.68)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,066.63)	(463.43)	(49,603.20)	(463.43)	B6048
1026	50560000	50560000 Health Savings Account Expense	6,657.12	1,204.86	5,452.26	1,204.86	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(108,971.00)	456.00	(109,427.00)	456.00	B6048
1026		Total: Group insurance expense	309.04	(2,037.71)	2,346.75	(2,037.71)	
1026	50421000	50421000 401k Expense	18,980.16	20.49	18,959.67	20.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,139.64)	67.37	(6,207.01)	67.37	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,296.93	(176.51)	26,473.44	(176.51)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,018.43)	(145.47)	(7,872.96)	(145.47)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,404.16	(240.52)	2,644.68	(240.52)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(635.81)	64.12	(699.93)	64.12	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	929.58	(269.80)	1,199.38	(269.80)	B6048
1026	50451000	50451000 Employee Awards	20.83	20.83	-	20.83	B6048
1026	50452000	50452000 Employee Physical Exams	(92.53)	(355.06)	262.53	(355.06)	B6048
1026	50456000	50456000 Tuition Aid	-	(1,059.00)	1,059.00	(1,059.00)	B6048
1026	50457000	50457000 Training	754.24	5,225.24	(4,471.00)	5,225.24	B6048
1026		Total: Other benefits	34,499.49	3,151.69	31,347.80	3,151.69	
1026		Total: Employee-related costs	507,699.37	(7,762.44)	515,461.81	(7,762.44)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	279,915.31	1,448.21	278,467.10	1,448.21	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,963.80	(3,391.55)	18,355.35	(3,391.55)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	47,083.19	(4,163.59)	51,246.78	(4,163.59)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,848.04	(3,164.96)	22,013.00	(3,164.96)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	75,226.00	(11,069.94)	86,295.94	(11,069.94)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	39,326.00	36,095.28	3,230.72	36,095.28	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	13,370.06	(5,202.92)	18,572.98	(5,202.92)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	67,977.12	(32,873.93)	100,851.05	(32,873.93)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,010.31	(6,113.82)	33,124.13	(6,113.82)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	16,667.87	(42,814.83)	59,482.70	(42,814.83)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	21,336.79	(14,332.08)	35,668.87	(14,332.08)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	31,819.81	(19,510.74)	51,330.55	(19,510.74)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,217.41)	(3,731.98)	2,514.57	(3,731.98)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	242.50	(544.53)	787.03	(544.53)	B6348
1026		Total: Service Company Costs	652,569.39	(109,371.38)	761,940.77	(109,371.38)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(1,447.75)	1,447.75	(1,447.75)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,298.75	(1,670.95)	2,969.70	(1,670.95)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,689.77	(515.59)	4,205.36	(515.59)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(450.11)	450.11	(450.11)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	12,534.03	(36,274.22)	48,808.25	(36,274.22)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	371.75	221.75	150.00	221.75	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	-	-	-	B6328
1026	53155000	53155000 Contract Services - Legal	16,507.33	32,123.77	(15,616.44)	32,123.77	B6338
1026		Total: Contracted services	34,401.63	(8,013.10)	42,414.73	(8,013.10)	
1026	52532013	52532013 Electricity - Water Treatment	2,386.26	(1,836.69)	4,222.95	(1,836.69)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	868.66	(107.65)	976.31	(107.65)	B6755
1026	52532016	52532016 Electricity - Admin & General	195.24	(97.69)	292.93	(97.69)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	(119.34)	119.34	(119.34)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.92	21.01	(11.09)	21.01	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,289.59	(334.94)	3,624.53	(334.94)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,190.40	9.31	1,181.09	9.31	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.28	(76.70)	86.98	(76.70)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	39.45	(39.45)	39.45	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	13.84	(13.84)	13.84	B6755
1026	52550016	52550016 Janitorial - Admin & General	(2,891.07)	(3,772.38)	881.31	(3,772.38)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571016	52571016 Security Service - Admin & General	-	240.10	(240.10)	240.10	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	98.91	-	98.91	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	196.37	196.37	-	196.37	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	(34.91)	380.22	(34.91)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(9.43)	(145.70)	136.27	(145.70)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	299.91	183.03	116.88	183.03	B6755
1026	52583016	52583016 Water & WW - Admin & General	527.02	29.84	497.18	29.84	B6758
1026		Total: Building Maintenance and Services	9,086.24	(5,411.45)	14,497.69	(5,411.45)	
1026	52574013	52574013 Telephone - Water Treatment	1,786.18	856.76	929.42	856.76	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,175.09	273.92	901.17	273.92	B6755
1026	52574016	52574016 Telephone - Admin & General	14,097.40	7,570.89	6,526.51	7,570.89	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	160.22	(208.50)	368.72	(208.50)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(655.39)	655.39	(655.39)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	161.97	(103.38)	265.35	(103.38)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(2,262.39)	(3,569.61)	1,307.22	(3,569.61)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,896.04	(5,474.87)	8,370.91	(5,474.87)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,377.38	1,348.49	28.89	1,348.49	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(1,596.75)	1,596.75	(1,596.75)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(48.10)	48.10	(48.10)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,418.22	2,418.22	-	2,418.22	B6758
1026		Total: Telecommunication expenses	21,810.11	811.68	20,998.43	811.68	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(10.99)	10.99	(10.99)	B6755

1026	52562516	52562516 Overnight Shipping - Admin & General	530.08	(52.38)	582.46	(52.38)	B6758
1026	52566016	52566016 Postage - Admin & General	17.90	16.30	1.60	16.30	B6758
1026	52566700	52566700 Printing	-	(322.34)	322.34	(322.34)	B6758
1026		Total: Postage, printing and stationary	547.98	(369.41)	917.39	(369.41)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,220.71	(74.33)	4,295.04	(74.33)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(116.47)	116.47	(116.47)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	659.70	625.86	33.84	625.86	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	(133.78)	(1,032.66)	898.88	(1,032.66)	B6758
1026	52571500	52571500 Software Licenses	317.67	(2,381.16)	2,698.83	(2,381.16)	B6758
1026	52582012	52582012 Uniforms - Pumping	597.24	(304.03)	901.27	(304.03)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	103.73	(1,063.60)	1,167.33	(1,063.60)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(1,575.74)	1,575.74	(1,575.74)	B6757
1026	52582016	52582016 Uniforms - Admin & General	743.29	(55.43)	798.72	(55.43)	B6757
1026	52599800	52599800 PCard Undistributed	(1,099.65)	(1,099.65)	-	(1,099.65)	B6758
1026		Total: Office supplies and services	5,408.91	(7,077.21)	12,486.12	(7,077.21)	
1026	52534000	52534000 Employee Expenses	(169.72)	1,235.47	(1,405.19)	1,235.47	B6758
1026	52534200	52534200 Conferences & Registration	610.00	(18,419.39)	19,029.39	(18,419.39)	B6758
1026	52535000	52535000 Meals Deductible	251.34	(173.11)	424.45	(173.11)	B6758
1026	52535100	52535100 Meals Non-Deductible	50.22	50.22	-	50.22	B6758
1026	52567000	52567000 Relocation Expenses	61.55	48.61	12.94	48.61	B6758
1026		Total: Employee related expense travel & entertainme	803.39	(17,258.20)	18,061.59	(17,258.20)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(1,613.40)	1,613.40	(1,613.40)	B6205
1026	52001200	52001200 M & S Oper - Pumping	40.42	(117.59)	158.01	(117.59)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,591.02	(1,506.86)	7,097.88	(1,506.86)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,155.32	2,338.90	816.42	2,338.90	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	30.45	(117.05)	147.50	(117.05)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	12,355.06	(1,062.05)	13,417.11	(1,062.05)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	117.63	117.63	-	117.63	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	81.94	(3,703.30)	3,785.24	(3,703.30)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	43,884.14	23,043.07	20,841.07	23,043.07	B6758
1026	52514700	52514700 Community Partnerships	581.29	(26,418.71)	27,000.00	(26,418.71)	B6758
1026	52514900	52514900 Customer Education	1,360.00	(4,250.64)	5,610.64	(4,250.64)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	600.88	600.88	-	600.88	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	1,120.75	1,120.75	-	1,120.75	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,188.22	(1,794.22)	4,982.44	(1,794.22)	B6758
1026	52554500	52554500 Lab Supplies	1,341.02	(963.95)	2,304.97	(963.95)	B6753
1026	52556000	52556000 Lobbying Expenses	-	(450.00)	450.00	(450.00)	B6758
1026	52568000	52568000 Research & Development	-	-	-	-	B6758
1026	52579000	52579000 Trustee Fees	-	(125.00)	125.00	(125.00)	B6758
1026	52585000	52585000 Discounts Available	(1,887.47)	(1,624.92)	(262.55)	(1,624.92)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(38.14)	(56.83)	18.69	(56.83)	B6758
1026		Total: Miscellaneous expenses	71,522.53	(16,583.29)	88,105.82	(16,583.29)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(53.52)	(8.37)	(45.15)	(8.37)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	2,240.13	(3,195.55)	5,435.68	(3,195.55)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	94.83	(94.83)	94.83	B6428
1026		Total: Rents	2,186.61	(3,109.09)	5,295.70	(3,109.09)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	70,458.66	(123,245.43)	193,704.09	(123,245.43)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	515.23	515.23	-	515.23	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	100.00	(402.71)	502.71	(402.71)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(80,066.52)	125,829.64	(205,896.16)	125,829.64	B6508
1026	55010100	55010100 Transportation Lease Costs	(90,683.29)	(118,514.34)	27,831.05	(118,514.34)	B6508
1026	55010200	55010200 Transportation Lease Fuel	15,971.23	2,772.03	13,199.20	2,772.03	B6508
1026	55010300	55010300 Transportation Lease Maint	(8,674.82)	(55,626.11)	46,951.29	(55,626.11)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	(92,379.51)	(168,671.69)	76,292.18	(168,671.69)	
1026		Total: Operating supplies and services	53,387.89	(225,681.76)	279,069.65	(225,681.76)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(30,810.36)	(89,407.36)	58,597.00	(89,407.36)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	(30,810.36)	(89,407.36)	58,597.00	(89,407.36)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	8,726.15	(1,010.97)	9,737.12	(1,010.97)	B6757
1026	52520000	52520000 Collection Agencies	(4.32)	(4.32)	-	(4.32)	B6757
1026		Total: Customer accounting, other	8,721.83	(1,015.29)	9,737.12	(1,015.29)	
1026	55110000	55110000 Insurance Vehicle	1,903.73	(168.20)	2,071.93	(168.20)	B6568
1026	55710000	55710000 Insurance General Liabilty	44,022.42	12,346.58	31,675.84	12,346.58	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,524.12	(1,987.51)	4,511.63	(1,987.51)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(666.45)	753.43	(1,419.88)	753.43	B6588
1026	55730000	55730000 Insurance Other	724.79	257.27	467.52	257.27	B6598
1026	55740000	55740000 Insurance Property	17,639.59	2,127.67	15,511.92	2,127.67	B6598
1026		Total: Insurance other than group	66,148.20	13,329.24	52,818.96	13,329.24	
1026	62002100	62002100 M&S Maint - Source of Supply	181.15	181.15	-	181.15	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,479.73	2,170.83	3,308.90	2,170.83	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(4,363.51)	(6,404.61)	2,041.10	(6,404.61)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	(8,776.97)	(22,657.06)	13,880.09	(22,657.06)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	989.08	(448.71)	1,437.79	(448.71)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(15.10)	15.10	(15.10)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	178.86	3,202.32	(3,023.46)	3,202.32	B6756
1026	62502600	62502600 Misc Maint - Admin & General	60.00	(8,320.17)	8,380.17	(8,320.17)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	2,965.44	(41,277.26)	44,242.70	(41,277.26)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,185.00	1,523.50	661.50	1,523.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(7,300.00)	7,300.00	(7,300.00)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318

1026	63150022	63150022 Contract Svc-Other Maint - Pumping	(117.34)	(717.34)	600.00	(717.34)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	(3,363.43)	(3,521.84)	158.41	(3,521.84)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	22,433.10	(8,376.34)	30,809.44	(8,376.34)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,147.16	1,192.16	955.00	1,192.16	B6358
1026		Total: Maintenance supplies and services	19,998.27	(90,768.47)	110,766.74	(90,768.47)	
1026	88101000	88101000 Capital Movements - UP	1,426,484.44	735,532.63	690,951.81	735,532.63	B6758
1026	88106000	88106000 Capital Movements - CCNC	(59,272.26)	88,771.59	(148,043.85)	88,771.59	B6758
1026	88107000	88107000 Capital Movements - CWIP	320,885.12	(98,964.51)	419,849.63	(98,964.51)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(200,536.45)	(200,536.45)	-	(200,536.45)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	341,367.45	341,367.45	-	341,367.45	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(154,243.90)	(141,312.54)	(12,931.36)	(141,312.54)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(5,476.00)	193,416.00	(198,892.00)	193,416.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	347,526.99	262,333.92	85,193.07	262,333.92	B6758
1026	88257100	88257100 Capital Movements - RWIP	(147,891.96)	(462,481.70)	314,589.74	(462,481.70)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(114,429.06)	(114,429.06)	-	(114,429.06)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	125,356.06	125,356.06	-	125,356.06	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	2,485.90	13,795.18	(11,309.28)	13,795.18	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	359.00	(359.00)	359.00	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,882,256.33)	(743,207.57)	(1,139,048.76)	(743,207.57)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,552,430.91	(417,750.44)	1,970,181.35	(417,750.44)	
1026	68011000	68011000 Depreciation Exp - UPIS General	913,577.81	84,431.52	829,146.29	84,431.52	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,064.71)	(427.50)	(5,637.21)	(427.50)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,602.34)	(455.27)	(18,147.07)	(455.27)	B403
1026		Total: Depreciation	888,910.76	83,548.75	805,362.01	83,548.75	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	4,310.52	(219.08)	4,529.60	(219.08)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,220.26	5,387.06	59,833.20	5,387.06	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(492.64)	(14.44)	(478.20)	(14.44)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,388.81)	(54.70)	(2,334.11)	(54.70)	B403
1026		Total: Removal costs, net	62,338.81	5,317.92	57,020.89	5,317.92	
1026		Total: Depreciation and amortization	955,560.09	88,647.59	866,912.50	88,647.59	
1026	69011000	69011000 FIT - Current	56,109.00	81,111.00	(25,002.00)	81,111.00	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	56,109.00	81,111.00	(25,002.00)	81,111.00	
1026	69021000	69021000 SIT - Current	17,218.00	16,987.00	231.00	16,987.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	17,218.00	16,987.00	231.00	16,987.00	
1026		Total: Current income taxes - operating	73,327.00	98,098.00	(24,771.00)	98,098.00	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(194,086.00)	(4,421.71)	(189,664.29)	(4,421.71)	B41010
1026	69065000	69065000 Deferred FIT - Other	177,595.00	16,974.00	160,621.00	16,974.00	B41010
1026		Total: Deferred federal income tax expense	(16,491.00)	12,552.29	(29,043.29)	12,552.29	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(12,109.00)	(399.37)	(11,709.63)	(399.37)	B41011
1026	69073500	69073500 Deferred SIT - Other	110,061.00	64,596.00	45,465.00	64,596.00	B41011
1026		Total: Deferred state income tax expense	97,952.00	64,196.63	33,755.37	64,196.63	
1026		Total: Deferred taxes	81,461.00	76,748.92	4,712.08	76,748.92	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	-	(6,106.00)	-	
1026		Total: Incomes Taxes -Operating	148,682.00	174,846.92	(26,164.92)	174,846.92	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	3,246.95	(248.25)	3,495.20	(248.25)	B40812
1026	68532100	68532100 FUTA Cap Credits	(999.75)	68.24	(1,067.99)	68.24	B40812
1026	68533000	68533000 FICA	50,176.20	(11,356.82)	61,533.02	(11,356.82)	B40812
1026	68533100	68533100 FICA Cap Credits	(13,472.71)	2,996.57	(16,469.28)	2,996.57	B40812
1026	68535000	68535000 SUTA	959.64	(555.82)	1,515.46	(555.82)	B40812
1026	68535100	68535100 SUTA Cap Credits	(297.94)	165.60	(463.54)	165.60	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	468,331.97	(35,153.60)	503,485.57	(35,153.60)	
1026		Total: Operating expenses, net	3,125,004.97	(189,409.53)	3,314,414.50	(189,409.53)	
1026		Total: Operating Income (loss)	(1,408,264.82)	(474,630.37)	(933,634.45)	(474,630.37)	
1026	70510000	70510000 AFUDC - Equity	(3,487.00)	4,433.84	(7,920.84)	4,433.84	B420
1026		Total: Allowance for funds used during construction	(3,487.00)	4,433.84	(7,920.84)	4,433.84	
1026	71511000	71511000 M&J Revenues	(3,898.00)	439.00	(4,337.00)	439.00	B415
1026	71521000	71521000 M&J Expenses	2,353.94	(5,287.01)	7,640.95	(5,287.01)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	10,604.03	(1,549.92)	12,153.95	(1,549.92)	B426
1026		Total: Other miscellaneous income	9,059.97	(6,397.93)	15,457.90	(6,397.93)	
1026		Total: Other Income	5,572.97	(1,964.09)	7,537.06	(1,964.09)	
1026	75840000	75840000 Lobbying Expenses	615.32	134.41	480.91	134.41	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	615.32	134.41	480.91	134.41	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(498.00)	396.00	(894.00)	396.00	B40920
1026		Total: Current federal income taxes - non-operating	(498.00)	396.00	(894.00)	396.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(154.00)	77.00	(231.00)	77.00	B40920
1026		Total: Current state income taxes - non-operating	(154.00)	77.00	(231.00)	77.00	
1026		Total: Other Deductions	(36.68)	607.41	(644.09)	607.41	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	15,376.17	(372.42)	15,748.59	(372.42)	B4272
1026		Total: Interest on short-term debt	15,376.17	(372.42)	15,748.59	(372.42)	
1026	81500000	81500000 Interest Other	-	9,807.20	(9,807.20)	9,807.20	B4275
1026		Total: Other interest expense	-	9,807.20	(9,807.20)	9,807.20	

1026	85000000	85000000 AFUDC Debt	(3,849.71)	4,895.02	(8,744.73)	4,895.02	B420
1026		Total: Allowance for borrowed funds used during cons	(3,849.71)	4,895.02	(8,744.73)	4,895.02	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.09)	188.18	(0.09)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.50	5,673.35	442.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.41	7,170.19	442.41	
1026		Total: Interest Charges	380,011.55	55,516.61	324,494.94	55,516.61	
1026		Total: Other Income (Expenses)	385,547.84	54,159.93	331,387.91	54,159.93	
1026		Total: Income (loss) before income taxes	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026		Total: Net income (loss)	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026		Total: Net Income Available to common stockholders	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,022,716.98)	(420,470.44)	(602,246.54)	(420,470.44)	

Tennessee American Water Company
Trial Balance as of February, 2022

Company Code	Account Number	Description	February 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,548,695.23)	44,106.65	(1,592,801.88)	44,106.65	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(485,980.05)	(5,498.16)	(480,481.89)	(5,498.16)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(31,209.94)	(92,825.55)	61,615.61	(92,825.55)	B4611
1026		Total: Water revenues - residential	(2,065,885.22)	(54,217.06)	(2,011,668.16)	(54,217.06)	
1026	40121000	40121000 Commercial Sales Billed	(1,148,114.34)	6,198.31	(1,154,312.65)	6,198.31	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(361,267.29)	(14,425.50)	(346,841.79)	(14,425.50)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(20,841.97)	(42,262.81)	21,420.84	(42,262.81)	B4612
1026		Total: Water revenues - commercial	(1,530,223.60)	(50,490.00)	(1,479,733.60)	(50,490.00)	
1026	40131000	40131000 Industrial Sales Billed	(315,751.86)	(36,407.30)	(279,344.56)	(36,407.30)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(100,368.76)	(16,219.63)	(84,149.13)	(16,219.63)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(28,169.26)	9,635.29	(37,804.55)	9,635.29	B4613
1026		Total: Water revenues - industrial	(444,289.88)	(42,991.64)	(401,298.24)	(42,991.64)	
1026	40145000	40145000 Private Fire Billed	(216,326.35)	(3,688.87)	(212,637.48)	(3,688.87)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,016.74)	(29,469.68)	(42,547.06)	(29,469.68)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	241.19	(241.19)	241.19	B4622
1026		Total: Water revenues - private fire	(288,343.09)	(32,917.36)	(255,425.73)	(32,917.36)	
1026	40151000	40151000 Public Authority Billed	(212,827.32)	31,867.16	(244,694.48)	31,867.16	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(66,983.09)	5,708.37	(72,691.46)	5,708.37	B4614
1026	40152000	40152000 Public Authority Unbilled	(10,278.82)	(41,786.89)	31,508.07	(41,786.89)	B4614
1026		Total: Water revenues - public authority	(290,089.23)	(4,211.36)	(285,877.87)	(4,211.36)	
1026	40161000	40161000 Sales for Resale Billed	(67,955.85)	(4,132.21)	(63,823.64)	(4,132.21)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,702.23)	(2,497.69)	(19,204.54)	(2,497.69)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,041.19)	8,454.56	(10,495.75)	8,454.56	B466
1026		Total: Water revenues - sales for resale	(91,699.27)	1,824.66	(93,523.93)	1,824.66	
1026	40189900	40189900 Other Water Revenue	344,355.16	374,842.57	(30,487.41)	374,842.57	B474
1026		Total: Water revenues - other	344,355.16	374,842.57	(30,487.41)	374,842.57	
1026		Total: Water revenues	(4,366,175.13)	191,839.81	(4,558,014.94)	191,839.81	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,272.46)	(2,961.09)	(25,311.37)	(2,961.09)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(3,597.65)	(13,264.33)	(3,597.65)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,900.00)	(600.00)	(2,300.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(15,625.00)	1,540.00	(17,165.00)	1,540.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,462.24)	(86.50)	(1,375.74)	(86.50)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(17,010.00)	(7,050.00)	(9,960.00)	(7,050.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	(600.00)	(575.00)	(25.00)	(575.00)	B471
1026		Total: Other revenues	(82,731.68)	(13,330.24)	(69,401.44)	(13,330.24)	
1026		Total: Operating revenues	(4,448,906.81)	178,509.57	(4,627,416.38)	178,509.57	
1026	51010000	51010000 Purchased Water	6,955.33	3,234.17	3,721.16	3,234.17	B6101
1026		Total: Purchased water	6,955.33	3,234.17	3,721.16	3,234.17	
1026	51510011	51510011 Purchased Power - Source of Supply	2,193.99	(1,211.90)	3,405.89	(1,211.90)	B6151
1026	51510012	51510012 Purchased Power - Pumping	173,738.23	16,683.44	157,054.79	16,683.44	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,556.42	755.86	7,800.56	755.86	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,324.26	38.57	1,285.69	38.57	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(31,654.87)	(93,861.03)	62,206.16	(93,861.03)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	154,158.03	(77,595.06)	231,753.09	(77,595.06)	
1026	51800000	51800000 Chemicals	120,138.22	42,469.37	77,668.85	42,469.37	B6183
1026		Total: Chemicals	120,138.22	42,469.37	77,668.85	42,469.37	
1026	51110000	51110000 Waste Disposal	35,652.42	16,132.96	19,519.46	16,132.96	B6753
1026		Total: Waste disposal	35,652.42	16,132.96	19,519.46	16,132.96	
1026		Total: Production costs	316,904.00	(15,758.56)	332,662.56	(15,758.56)	
1026	50100000	50100000 Labor Natural Account	250,875.44	60,752.82	190,122.62	60,752.82	B6018
1026	50100001	50100001 Labor Expense Accrual	(6,375.77)	(435.59)	(5,940.18)	(435.59)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	4,095.60	4,095.60	-	4,095.60	B6011
1026	50101200	50101200 Labor Oper Pumping	89,428.16	(15,518.07)	104,946.23	(15,518.07)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,135.02	731.80	16,403.22	731.80	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	48,461.77	3,242.19	45,219.58	3,242.19	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,006.42	(8,607.42)	38,613.84	(8,607.42)	B6017
1026	50101600	50101600 Labor Oper Admin & General	68,230.91	(32,656.39)	100,887.30	(32,656.39)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	-	-	-	-	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,733.74	2,529.21	9,204.53	2,529.21	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,128.57	(6,072.47)	20,201.04	(6,072.47)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,129.25	(5,420.48)	19,549.73	(5,420.48)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,800.95	(2,131.80)	15,932.75	(2,131.80)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(194,814.18)	(37,551.72)	(157,262.46)	(37,551.72)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	18,807.80	(21,881.64)	40,689.44	(21,881.64)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,634.79	2,062.97	3,571.82	2,062.97	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,066.52	520.98	545.54	520.98	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,258.87	1,684.00	574.87	1,684.00	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	995.91	918.01	77.90	918.01	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,407.81	2,037.78	1,370.03	2,037.78	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	633.93	213.31	420.62	213.31	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,589.10	(1,140.49)	2,729.59	(1,140.49)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	237.41	(826.04)	1,063.45	(826.04)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	(66.63)	(110.33)	43.70	(110.33)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(18,807.80)	21,881.64	(40,689.44)	21,881.64	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(46.40)	46.40	(46.40)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.24	(2,306.14)	45,789.38	(2,306.14)	B6018

1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,325.05)	(2,182.55)	(5,142.50)	(2,182.55)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	412,751.78	(36,217.22)	448,969.00	(36,217.22)	
1026	50610000	50610000 Pension Expense	20,394.00	2,242.00	18,152.00	2,242.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,199.09)	(1,636.65)	(5,562.44)	(1,636.65)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	234.00	4,575.00	(4,341.00)	4,575.00	B6048
1026		Total: Pension expense	13,428.91	5,180.35	8,248.56	5,180.35	
1026	50510000	50510000 PBOP Expense	11,402.65	5,764.45	5,638.20	5,764.45	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,196.33)	684.21	(1,880.54)	684.21	B6048
1026	50550000	50550000 Group Insurance Expense	142,604.30	2,232.07	140,372.23	2,232.07	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,395.87)	(8,660.69)	(44,735.18)	(8,660.69)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(108,971.00)	456.00	(109,427.00)	456.00	B6048
1026		Total: Group insurance expense	(9,556.25)	476.04	(10,032.29)	476.04	
1026	50421000	50421000 401k Expense	17,759.89	241.01	17,518.88	241.01	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,657.83)	(1,058.45)	(5,599.38)	(1,058.45)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,846.94	(8.51)	24,855.45	(8.51)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,214.32)	(1,181.21)	(7,033.11)	(1,181.21)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,135.86	203.78	1,932.08	203.78	B6048
1026	50426000	50426000 Retiree Medical Expense	2,224.60	(266.97)	2,491.57	(266.97)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(639.09)	(46.14)	(592.95)	(46.14)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,826.80	(4,174.14)	6,000.94	(4,174.14)	B6048
1026	50451000	50451000 Employee Awards	118.58	(29.81)	148.39	(29.81)	B6048
1026	50452000	50452000 Employee Physical Exams	-	7.53	(7.53)	7.53	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	1,184.06	1,184.06	-	1,184.06	B6048
1026		Total: Other benefits	34,585.49	(5,128.85)	39,714.34	(5,128.85)	
1026		Total: Employee-related costs	451,209.93	(35,689.68)	486,899.61	(35,689.68)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	288,965.91	32,637.12	256,328.79	32,637.12	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,120.75	(3,035.94)	17,156.69	(3,035.94)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,305.15	(2,529.23)	39,834.38	(2,529.23)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,785.49	(2,992.70)	22,778.19	(2,992.70)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	63,769.47	(3,505.87)	67,275.34	(3,505.87)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,815.33	28,988.79	3,826.54	28,988.79	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	19,186.22	2,172.21	17,014.01	2,172.21	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	78,213.53	24,761.90	53,451.63	24,761.90	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,864.71	(10,183.55)	40,048.26	(10,183.55)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	24,906.55	(11,867.80)	36,774.35	(11,867.80)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	19,561.11	(38,234.80)	57,795.91	(38,234.80)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	40,391.71	16,039.00	24,352.71	16,039.00	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	3,106.27	323.89	2,782.38	323.89	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	184.36	(311.35)	495.71	(311.35)	B6348
1026		Total: Service Company Costs	672,176.56	32,261.67	639,914.89	32,261.67	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	664.51	(664.51)	664.51	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	390.26	(998.84)	1,389.10	(998.84)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	27,805.28	20,848.34	6,956.94	20,848.34	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	36,295.09	24,826.18	11,468.91	24,826.18	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	300.00	150.00	150.00	150.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,192.00	(429.00)	7,621.00	(429.00)	B6328
1026	53155000	53155000 Contract Services - Legal	29,202.88	(16,460.58)	45,663.46	(16,460.58)	B6338
1026		Total: Contracted services	101,185.51	28,600.61	72,584.90	28,600.61	
1026	52532013	52532013 Electricity - Water Treatment	2,279.01	786.89	1,492.12	786.89	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	935.64	(39.37)	975.01	(39.37)	B6755
1026	52532016	52532016 Electricity - Admin & General	421.09	126.51	294.58	126.51	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	1,190.00	1,190.00	-	1,190.00	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	4.66	(379.66)	384.32	(379.66)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,028.71	1,559.72	2,468.99	1,559.72	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,519.30	516.05	1,003.25	516.05	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.85	47.09	(40.24)	47.09	B6758
1026	52550012	52550012 Janitorial - Pumping	-	59.21	(59.21)	59.21	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(198.93)	198.93	(198.93)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	(2,800.00)	(9,479.89)	6,679.89	(9,479.89)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(5.70)	104.61	(5.70)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	198.96	-	198.96	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	123.28	222.03	123.28	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(188.22)	88.15	(276.37)	88.15	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	290.36	110.90	179.46	110.90	B6755
1026	52583016	52583016 Water & WW - Admin & General	527.02	29.84	497.18	29.84	B6758
1026		Total: Building Maintenance and Services	11,426.47	(4,984.26)	16,410.73	(4,984.26)	
1026	52574013	52574013 Telephone - Water Treatment	(2,958.36)	(3,844.48)	886.12	(3,844.48)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	(1,946.32)	(2,608.16)	661.84	(2,608.16)	B6755
1026	52574016	52574016 Telephone - Admin & General	6,394.51	172.45	6,222.06	172.45	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	152.17	53.52	98.65	53.52	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	(36.73)	36.73	(36.73)	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	152.65	(98.94)	251.59	(98.94)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(639.02)	639.02	(639.02)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,936.34	965.28	2,971.06	965.28	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,736.29	(3,070.14)	4,806.43	(3,070.14)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(245.84)	245.84	(245.84)	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	(5.86)	5.86	(5.86)	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	3,160.19	853.66	2,306.53	853.66	B6758
1026		Total: Telecommunication expenses	10,627.47	(8,504.26)	19,131.73	(8,504.26)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	157.75	157.75	-	157.75	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755

1026	52562516	52562516 Overnight Shipping - Admin & General	414.02	(158.48)	572.50	(158.48)	B6758
1026	52566016	52566016 Postage - Admin & General	42.76	42.76	-	42.76	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	614.53	42.03	572.50	42.03	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,121.35	186.67	3,934.68	186.67	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	105.37	112.85	(7.48)	112.85	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	386.55	87.10	299.45	87.10	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	814.17	45.00	769.17	45.00	B6758
1026	52571500	52571500 Software Licenses	4,826.68	4,089.49	737.19	4,089.49	B6758
1026	52582012	52582012 Uniforms - Pumping	200.00	50.73	149.27	50.73	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(169.99)	169.99	(169.99)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,906.36	543.44	1,362.92	543.44	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(200.00)	200.00	(200.00)	B6757
1026	52582016	52582016 Uniforms - Admin & General	429.23	(702.20)	1,131.43	(702.20)	B6757
1026	52599800	52599800 PCard Undistributed	(11.29)	(11.29)	-	(11.29)	B6758
1026		Total: Office supplies and services	12,778.42	4,031.80	8,746.62	4,031.80	
1026	52534000	52534000 Employee Expenses	2,203.64	1,380.05	823.59	1,380.05	B6758
1026	52534200	52534200 Conferences & Registration	180.00	(18,665.22)	18,845.22	(18,665.22)	B6758
1026	52535000	52535000 Meals Deductible	681.17	(1,331.75)	2,012.92	(1,331.75)	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	225.43	(14,876.20)	15,101.63	(14,876.20)	B6758
1026		Total: Employee related expense travel & entertainme	3,290.24	(33,493.12)	36,783.36	(33,493.12)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,185.07	1,185.07	-	1,185.07	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	-	-	-	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,670.48	1,296.90	4,373.58	1,296.90	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	4,056.96	2,174.33	1,882.63	2,174.33	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	123.98	(469.14)	593.12	(469.14)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	5,699.17	4,781.24	917.93	4,781.24	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	(117.63)	(387.63)	270.00	(387.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	190.82	11.56	179.26	11.56	B6755
1026	52501600	52501600 Misc Oper - Admin & General	31,481.52	31,262.78	218.74	31,262.78	B6758
1026	52514700	52514700 Community Partnerships	-	(4,500.00)	4,500.00	(4,500.00)	B6758
1026	52514900	52514900 Customer Education	-	(600.88)	600.88	(600.88)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	1,544.79	1,544.79	-	1,544.79	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	(90.00)	(90.00)	-	(90.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,672.98	3,383.92	3,289.06	3,383.92	B6758
1026	52554500	52554500 Lab Supplies	2,300.25	78.92	2,221.33	78.92	B6753
1026	52556000	52556000 Lobbying Expenses	-	(15,000.00)	15,000.00	(15,000.00)	B6758
1026	52568000	52568000 Research & Development	2,838.36	2,838.36	-	2,838.36	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(2,139.03)	6,762.19	(8,901.22)	6,762.19	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	64.57	37.39	27.18	37.39	B6758
1026		Total: Miscellaneous expenses	59,482.29	34,309.80	25,172.49	34,309.80	
1026	54110016	54110016 Rents-Real Property - Admin & General	(77.66)	(966.15)	888.49	(966.15)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	1,164.57	(6,276.16)	7,440.73	(6,276.16)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	1,086.91	(7,242.31)	8,329.22	(7,242.31)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	136,513.60	(80,503.08)	217,016.68	(80,503.08)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(382.38)	382.38	(382.38)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	2,964.45	2,594.72	369.73	2,594.72	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	100.00	(44.80)	144.80	(44.80)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(136,513.60)	107,642.29	(244,155.89)	107,642.29	B6508
1026	55010100	55010100 Transportation Lease Costs	1,987.61	(504.66)	2,492.27	(504.66)	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,682.02	5,321.43	17,360.59	5,321.43	B6508
1026	55010300	55010300 Transportation Lease Maint	29,021.12	(12,295.00)	41,316.12	(12,295.00)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	23.99	23.99	-	23.99	B6508
1026		Total: Transportation	56,779.19	21,852.51	34,926.68	21,852.51	
1026		Total: Operating supplies and services	257,271.03	34,612.80	222,658.23	34,612.80	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	29,709.47	(9,538.53)	39,248.00	(9,538.53)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	29,709.47	(9,538.53)	39,248.00	(9,538.53)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,998.91	1,383.53	6,615.38	1,383.53	B6757
1026	52520000	52520000 Collection Agencies	(16.21)	38.67	(54.88)	38.67	B6757
1026		Total: Customer accounting, other	7,982.70	1,422.20	6,560.50	1,422.20	
1026	55110000	55110000 Insurance Vehicle	1,525.53	(210.00)	1,735.53	(210.00)	B6568
1026	55710000	55710000 Insurance General Liabilty	55,761.44	(5.56)	55,767.00	(5.56)	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,501.50	1,964.89	536.61	1,964.89	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(897.20)	488.47	(1,385.67)	488.47	B6588
1026	55730000	55730000 Insurance Other	796.11	311.99	484.12	311.99	B6598
1026	55740000	55740000 Insurance Property	21,457.79	1,690.53	19,767.26	1,690.53	B6598
1026		Total: Insurance other than group	81,145.17	4,240.32	76,904.85	4,240.32	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(35.10)	35.10	(35.10)	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,249.34	(1,926.73)	5,176.07	(1,926.73)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	14,200.48	10,812.27	3,388.21	10,812.27	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	9,938.37	(5,866.44)	15,804.81	(5,866.44)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	599.52	534.66	64.86	534.66	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	8.95	(46.05)	55.00	(46.05)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	5,437.68	540.93	4,896.75	540.93	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,820.39	4,336.62	(1,516.23)	4,336.62	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	13,658.19	12,900.69	757.50	12,900.69	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,150.00	340.25	2,809.75	340.25	B6756

1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(7,800.00)	7,800.00	(7,800.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	1,130.50	(2,117.41)	3,247.91	(2,117.41)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	300.00	300.00	-	300.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,209.52	(20,420.00)	25,629.52	(20,420.00)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,139.54	2,215.25	924.29	2,215.25	B6358
1026		Total: Maintenance supplies and services	62,842.48	(6,231.06)	69,073.54	(6,231.06)	
1026	88101000	88101000 Capital Movements - UP	754,015.03	250,681.58	503,333.45	250,681.58	B6758
1026	88106000	88106000 Capital Movements - CCNC	620,614.75	88,501.08	532,113.67	88,501.08	B6758
1026	88107000	88107000 Capital Movements - CWIP	(133,954.82)	(957,202.50)	823,247.68	(957,202.50)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(430.10)	2,230.56	(2,660.66)	2,230.56	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(267,283.38)	(418,514.18)	151,230.80	(418,514.18)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	-	-	-	-	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	480,694.74	1,014,684.67	(533,989.93)	1,014,684.67	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(600.00)	(401,265.71)	400,665.71	(401,265.71)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	89,196.50	(395,312.66)	484,509.16	(395,312.66)	B6758
1026	88257100	88257100 Capital Movements - RWIP	39,210.73	34,883.47	4,327.26	34,883.47	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(106,671.27)	(106,671.27)	-	(106,671.27)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	-	-	-	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(23,671.04)	(15,420.04)	(8,251.00)	(15,420.04)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(21,217.22)	54,863.78	(76,081.00)	54,863.78	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,429,903.92)	848,541.22	(2,278,445.14)	848,541.22	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,879,241.34	5,319.16	1,873,922.18	5,319.16	
1026	68011000	68011000 Depreciation Exp - UPIS General	707,415.85	(130,839.30)	838,255.15	(130,839.30)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	186,662.15	186,662.15	-	186,662.15	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,913.13)	(39,913.13)	-	(39,913.13)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,062.66)	(414.69)	(5,647.97)	(414.69)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,722.72)	(575.65)	(18,147.07)	(575.65)	B403
1026		Total: Depreciation	829,379.49	14,919.38	814,460.11	14,919.38	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	4,217.55	(312.05)	4,529.60	(312.05)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	4,310.52	(219.08)	4,529.60	(219.08)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,421.27	4,451.01	60,970.26	4,451.01	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(492.33)	(12.43)	(479.90)	(12.43)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,408.15)	(74.04)	(2,334.11)	(74.04)	B403
1026		Total: Removal costs, net	62,520.79	4,364.54	58,156.25	4,364.54	
1026		Total: Depreciation and amortization	896,210.80	19,064.84	877,145.96	19,064.84	
1026	69011000	69011000 FIT - Current	5,260.00	(68,373.00)	73,633.00	(68,373.00)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	5,260.00	(68,373.00)	73,633.00	(68,373.00)	
1026	69021000	69021000 SIT - Current	13,773.00	13,888.00	(115.00)	13,888.00	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	13,773.00	13,888.00	(115.00)	13,888.00	
1026		Total: Current income taxes - operating	19,033.00	(54,485.00)	73,518.00	(54,485.00)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	(194,086.00)	(4,421.71)	(189,664.29)	(4,421.71)	B41010
1026	69065000	69065000 Deferred FIT - Other	253,878.00	73,142.00	180,736.00	73,142.00	B41010
1026		Total: Deferred federal income tax expense	59,792.00	68,720.29	(8,928.29)	68,720.29	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	(12,109.00)	(399.37)	(11,709.63)	(399.37)	B41011
1026	69073500	69073500 Deferred SIT - Other	55,660.00	(30,330.00)	85,990.00	(30,330.00)	B41011
1026		Total: Deferred state income tax expense	43,551.00	(30,729.37)	74,280.37	(30,729.37)	
1026		Total: Deferred taxes	103,343.00	37,990.92	65,352.08	37,990.92	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(397.00)	-	(397.00)	-	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,709.00)	-	(5,709.00)	-	B41211
1026		Total: Amortization of investment tax credits	(6,106.00)	-	(6,106.00)	-	
1026		Total: Incomes Taxes -Operating	116,270.00	(16,494.08)	132,764.08	(16,494.08)	
1026	68520000	68520000 Property Taxes	289,910.37	(10,618.76)	300,529.13	(10,618.76)	B40811
1026	68532000	68532000 FUTA	1,227.24	43.82	1,183.42	43.82	B40812
1026	68532100	68532100 FUTA Cap Credits	(417.28)	(75.27)	(342.01)	(75.27)	B40812
1026	68533000	68533000 FICA	51,349.27	2,601.67	48,747.60	2,601.67	B40812
1026	68533100	68533100 FICA Cap Credits	(16,992.63)	(2,210.68)	(14,781.95)	(2,210.68)	B40812
1026	68535000	68535000 SUTA	306.78	(130.24)	437.02	(130.24)	B40812
1026	68535100	68535100 SUTA Cap Credits	(101.71)	22.65	(124.36)	22.65	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	(1,048.61)	18,133.07	(1,048.61)	B40810
1026		Total: General taxes	464,091.25	(25,971.17)	490,062.42	(25,971.17)	
1026		Total: Operating expenses, net	3,355,813.39	(18,081.25)	3,373,894.64	(18,081.25)	
1026		Total: Operating Income (loss)	(1,093,093.42)	160,428.32	(1,253,521.74)	160,428.32	
1026	70510000	70510000 AFUDC - Equity	(5,389.58)	3,147.08	(8,536.66)	3,147.08	B420
1026		Total: Allowance for funds used during construction	(5,389.58)	3,147.08	(8,536.66)	3,147.08	
1026	71511000	71511000 M&J Revenues	(7,955.00)	(1,413.00)	(6,542.00)	(1,413.00)	B415
1026	71521000	71521000 M&J Expenses	548.35	475.04	73.31	475.04	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(22,431.63)	(20,498.33)	(1,933.30)	(20,498.33)	B426
1026		Total: Other miscellaneous income	(29,838.28)	(21,436.29)	(8,401.99)	(21,436.29)	
1026		Total: Other Income	(35,227.86)	(18,289.21)	(16,938.65)	(18,289.21)	
1026	75840000	75840000 Lobbying Expenses	315.32	(165.59)	480.91	(165.59)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	(165.59)	480.91	(165.59)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	1,139.00	694.00	445.00	694.00	B40920
1026		Total: Current federal income taxes - non-operating	1,139.00	694.00	445.00	694.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	470.00	355.00	115.00	355.00	B40920
1026		Total: Current state income taxes - non-operating	470.00	355.00	115.00	355.00	
1026		Total: Other Deductions	1,924.32	883.41	1,040.91	883.41	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.34	40,625.00	279,209.34	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.51	40,744.40	320,128.11	40,744.40	

1026	81315000	81315000 Interest Short Term Debt Intercompany	(12,607.73)	(25,978.15)	13,370.42	(25,978.15)	B4272
1026		Total: Interest on short-term debt	(12,607.73)	(25,978.15)	13,370.42	(25,978.15)	
1026	81500000	81500000 Interest Other	-	8,514.32	(8,514.32)	8,514.32	B4275
1026		Total: Other interest expense	-	8,514.32	(8,514.32)	8,514.32	
1026	85000000	85000000 AFUDC Debt	(5,950.20)	3,474.39	(9,424.59)	3,474.39	B420
1026		Total: Allowance for borrowed funds used during cons	(5,950.20)	3,474.39	(9,424.59)	3,474.39	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.09	(0.10)	188.19	(0.10)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.85	442.48	5,673.37	442.48	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.60	442.38	7,170.22	442.38	
1026		Total: Interest Charges	349,927.18	27,197.34	322,729.84	27,197.34	
1026		Total: Other Income (Expenses)	316,623.64	9,791.54	306,832.10	9,791.54	
1026		Total: Income (loss) before income taxes	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026		Total: Net income (loss)	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026		Total: Net Income Available to common stockholders	(776,469.78)	170,219.86	(946,689.64)	170,219.86	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(776,469.78)	170,219.86	(946,689.64)	170,219.86	

Tennessee American Water Company
Trial Balance as of March 30, 2022

Company Code	Account Number	Description	March 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,563,152.74)	77,151.57	(1,640,304.31)	77,151.57	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(470,987.94)	23,459.10	(494,447.04)	23,459.10	B4611
1026	40112000	40112000 Residential Sales Unbilled	(90,909.25)	18,454.81	(109,364.06)	18,454.81	B4611
1026		Total: Water revenues - residential	(2,125,049.93)	119,065.48	(2,244,115.41)	119,065.48	
1026	40121000	40121000 Commercial Sales Billed	(1,220,702.07)	(5,448.43)	(1,215,253.64)	(5,448.43)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(367,805.60)	(1,160.62)	(366,644.98)	(1,160.62)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	359.83	359.83	-	359.83	B460
1026	40122000	40122000 Commercial Sales Unbilled	(89,051.06)	(55,860.63)	(33,190.43)	(55,860.63)	B4612
1026		Total: Water revenues - commercial	(1,677,198.90)	(62,109.85)	(1,615,089.05)	(62,109.85)	
1026	40131000	40131000 Industrial Sales Billed	(227,245.05)	71,253.58	(298,498.63)	71,253.58	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(66,219.87)	23,598.37	(89,818.24)	23,598.37	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(91,055.72)	(60,867.19)	(30,188.53)	(60,867.19)	B4613
1026		Total: Water revenues - industrial	(384,520.64)	33,984.76	(418,505.40)	33,984.76	
1026	40145000	40145000 Private Fire Billed	(209,666.42)	2,884.12	(212,550.54)	2,884.12	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(71,275.94)	(30,111.15)	(41,164.79)	(30,111.15)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	(422.10)	422.10	(422.10)	B4622
1026		Total: Water revenues - private fire	(280,942.36)	(27,649.13)	(253,293.23)	(27,649.13)	
1026	40151000	40151000 Public Authority Billed	(239,256.93)	(12,076.04)	(227,180.89)	(12,076.04)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(72,094.70)	(3,709.86)	(68,384.84)	(3,709.86)	B4614
1026	40152000	40152000 Public Authority Unbilled	(14,226.07)	43,270.73	(57,496.80)	43,270.73	B4614
1026		Total: Water revenues - public authority	(325,577.70)	27,484.83	(353,062.53)	27,484.83	
1026	40161000	40161000 Sales for Resale Billed	(70,163.91)	(450.74)	(69,713.17)	(450.74)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,112.33)	(135.65)	(20,976.68)	(135.65)	B466
1026	40162000	40162000 Sales for Resale Unbilled	4,516.06	15,502.63	(10,986.57)	15,502.63	B466
1026		Total: Water revenues - sales for resale	(86,760.18)	14,916.24	(101,676.42)	14,916.24	
1026	40180100	40180100 Other Water Revenue - Temp Service	(65.00)	(65.00)	-	(65.00)	B471
1026	40189900	40189900 Other Water Revenue	300,993.73	(84,827.23)	385,820.96	(84,827.23)	B474
1026		Total: Water revenues - other	300,928.73	(84,892.23)	385,820.96	(84,892.23)	
1026		Total: Water revenues	(4,579,120.98)	20,800.10	(4,599,921.08)	20,800.10	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(20,477.52)	7,929.63	(28,407.15)	7,929.63	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	9,081.45	(25,943.43)	9,081.45	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,120.00)	(920.00)	(2,200.00)	(920.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(19,600.00)	1,350.00	(20,950.00)	1,350.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,422.19)	64.55	(1,486.74)	64.55	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,565.00)	3,600.00	(30,165.00)	3,600.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(25.00)	(25.00)	-	(25.00)	B471
1026		Total: Other revenues	(88,071.69)	21,080.63	(109,152.32)	21,080.63	
1026		Total: Operating revenues	(4,667,192.67)	41,880.73	(4,709,073.40)	41,880.73	
1026	51010000	51010000 Purchased Water	4,222.49	(8,249.46)	12,471.95	(8,249.46)	B6101
1026		Total: Purchased water	4,222.49	(8,249.46)	12,471.95	(8,249.46)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,709.29	(1,074.88)	2,784.17	(1,074.88)	B6151
1026	51510012	51510012 Purchased Power - Pumping	191,359.91	(2,932.64)	194,292.55	(2,932.64)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,991.73	(447.09)	9,438.82	(447.09)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,618.46	520.35	1,098.11	520.35	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(57,160.01)	(143,250.84)	86,090.83	(143,250.84)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	146,519.38	(147,185.10)	293,704.48	(147,185.10)	
1026	51800000	51800000 Chemicals	137,707.63	39,561.86	98,145.77	39,561.86	B6183
1026		Total: Chemicals	137,707.63	39,561.86	98,145.77	39,561.86	
1026	51110000	51110000 Waste Disposal	40,489.62	(29,418.67)	69,908.29	(29,418.67)	B6753
1026		Total: Waste disposal	40,489.62	(29,418.67)	69,908.29	(29,418.67)	
1026		Total: Production costs	328,939.12	(145,291.37)	474,230.49	(145,291.37)	
1026	50100000	50100000 Labor Natural Account	243,976.14	26,748.85	217,227.29	26,748.85	B6018
1026	50100001	50100001 Labor Expense Accrual	35,438.99	3,060.19	32,378.80	3,060.19	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	110,941.21	(2,691.05)	113,632.26	(2,691.05)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,032.10	(793.41)	19,825.51	(793.41)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	50,581.15	(1,068.37)	51,649.52	(1,068.37)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,884.50	(11,737.43)	42,621.93	(11,737.43)	B6017
1026	50101600	50101600 Labor Oper Admin & General	91,480.63	(6,338.08)	97,818.71	(6,338.08)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	69.10	(81.78)	150.88	(81.78)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,892.08	(5,068.22)	13,960.30	(5,068.22)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,056.79	(5,493.51)	17,550.30	(5,493.51)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,347.89	(2,628.29)	17,976.18	(2,628.29)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	14,115.10	(1,050.81)	15,165.91	(1,050.81)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(243,071.92)	(43,020.72)	(200,051.20)	(43,020.72)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	20,366.18	(25,118.69)	45,484.87	(25,118.69)	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	(60.03)	60.03	(60.03)	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,173.34	329.61	3,843.73	329.61	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,623.37	355.90	1,267.47	355.90	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	(123.20)	123.20	(123.20)	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,742.90	(327.25)	2,070.15	(327.25)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,446.99	621.56	825.43	621.56	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,575.35	2,700.72	2,874.63	2,700.72	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,582.82	792.87	789.95	792.87	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	660.48	(344.28)	1,004.76	(344.28)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	915.81	26.48	889.33	26.48	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,985.26	1,152.63	832.63	1,152.63	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(20,366.18)	25,118.69	(45,484.87)	25,118.69	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013

1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50171000	50171000 Annual Performance Plan	43,483.21	(1,361.92)	44,845.13	(1,361.92)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,309.67)	(1,947.79)	(7,361.88)	(1,947.79)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	39,391.36	29,726.84	9,664.52	29,726.84	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	483,014.98	(18,620.49)	501,635.47	(18,620.49)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(8,983.24)	(1,862.71)	(7,120.53)	(1,862.71)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	1,136.00	5,477.00	(4,341.00)	5,477.00	B6048
1026		Total: Pension expense	12,602.76	5,912.29	6,690.47	5,912.29	
1026	50510000	50510000 PBOP Expense	7,412.00	1,719.80	5,692.20	1,719.80	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,266.63)	(958.60)	(2,308.03)	(958.60)	B6048
1026	50550000	50550000 Group Insurance Expense	160,554.20	(829.12)	161,383.32	(829.12)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(64,449.81)	(6,988.64)	(57,461.17)	(6,988.64)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(8,816.24)	(6,695.56)	(2,120.68)	(6,695.56)	
1026	50421000	50421000 401k Expense	23,420.31	869.35	22,550.96	869.35	B6048
1026	50421100	50421100 401k Expense Cap Credits	(9,214.21)	(1,652.64)	(7,561.57)	(1,652.64)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,142.82	(796.75)	28,939.57	(796.75)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,508.28)	(1,173.02)	(9,335.26)	(1,173.02)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	915.00	(842.92)	1,757.92	(842.92)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(878.35)	(72.45)	(805.90)	(72.45)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	926.49	213.08	713.41	213.08	B6048
1026	50451000	50451000 Employee Awards	569.10	(2,413.51)	2,982.61	(2,413.51)	B6048
1026	50452000	50452000 Employee Physical Exams	135.00	50.00	85.00	50.00	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	394.10	(254.38)	648.48	(254.38)	B6048
1026		Total: Other benefits	33,901.98	(6,073.24)	39,975.22	(6,073.24)	
1026		Total: Employee-related costs	520,703.48	(25,477.00)	546,180.48	(25,477.00)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	537,534.54	198,720.05	338,814.49	198,720.05	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,004.86	(4,196.01)	17,200.87	(4,196.01)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	41,763.63	263.29	41,500.34	263.29	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,249.11	1,385.47	23,863.64	1,385.47	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,416.08	(30,647.20)	88,063.28	(30,647.20)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,103.64	28,542.22	3,561.42	28,542.22	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	20,544.33	3,953.50	16,590.83	3,953.50	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	102,308.80	12,396.87	89,911.93	12,396.87	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,676.07	(12,766.30)	35,442.37	(12,766.30)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	(21,407.45)	(59,975.09)	38,567.64	(59,975.09)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	79,445.43	36,729.83	42,715.60	36,729.83	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,813.28	(1,282.49)	22,095.77	(1,282.49)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,086.46	(1,435.29)	2,521.75	(1,435.29)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,084.55	443.19	641.36	443.19	B6348
1026		Total: Service Company Costs	933,623.33	172,132.04	761,491.29	172,132.04	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	490.80	(173.71)	664.51	(173.71)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	2,880.27	2,638.31	241.96	2,638.31	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	55,383.75	50,812.95	4,570.80	50,812.95	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,787.30	810.36	10,976.94	810.36	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	280.00	(170.00)	450.00	(170.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	10,890.00	(2,752.00)	13,642.00	(2,752.00)	B6328
1026	53155000	53155000 Contract Services - Legal	(9,393.67)	(52,371.65)	42,977.98	(52,371.65)	B6338
1026		Total: Contracted services	72,318.45	(1,205.74)	73,524.19	(1,205.74)	
1026	52532013	52532013 Electricity - Water Treatment	1,720.55	(169.33)	1,889.88	(169.33)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	946.40	(143.39)	1,089.79	(143.39)	B6755
1026	52532016	52532016 Electricity - Admin & General	211.33	(61.26)	272.59	(61.26)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.87	146.68	(133.81)	146.68	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,206.67	(475.77)	2,682.44	(475.77)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	735.04	(281.32)	1,016.36	(281.32)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	18.48	0.89	17.59	0.89	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(123.40)	123.40	(123.40)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	9,741.01	(661.82)	10,402.83	(661.82)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	282.69	2,286.18	282.69	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(211.13)	211.13	(211.13)	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(3.18)	102.09	(3.18)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	198.96	-	198.96	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	51.55	293.76	51.55	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(365.62)	(567.46)	201.84	(567.46)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	(86.71)	(279.67)	192.96	(279.67)	B6755
1026	52583016	52583016 Water & WW - Admin & General	1,054.04	556.86	497.18	556.86	B6758
1026		Total: Building Maintenance and Services	19,406.11	(1,740.10)	21,146.21	(1,740.10)	
1026	52574013	52574013 Telephone - Water Treatment	695.92	(366.50)	1,062.42	(366.50)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	457.84	(419.13)	876.97	(419.13)	B6755
1026	52574016	52574016 Telephone - Admin & General	11,556.28	4,824.39	6,731.89	4,824.39	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	186.17	(30.58)	216.75	(30.58)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	574.02	(574.02)	574.02	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	170.29	62.33	107.96	62.33	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,478.68)	1,478.68	(1,478.68)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	7,566.86	8,486.21	(919.35)	8,486.21	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,811.19	(1,689.26)	3,500.45	(1,689.26)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	2,093.95	(2,093.95)	2,093.95	B6755

1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	49.85	(49.85)	49.85	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,437.93	(1,601.77)	4,039.70	(1,601.77)	B6758
1026		Total: Telecommunication expenses	24,882.48	10,504.83	14,377.65	10,504.83	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(157.75)	(157.75)	-	(157.75)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	370.29	225.53	144.76	225.53	B6758
1026	52566016	52566016 Postage - Admin & General	74.23	(2.77)	77.00	(2.77)	B6758
1026	52566700	52566700 Printing	29.79	(390.39)	420.18	(390.39)	B6758
1026		Total: Postage, printing and stationary	316.56	(325.38)	641.94	(325.38)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,260.47	894.46	3,366.01	894.46	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	(189.47)	(88.94)	(100.53)	(88.94)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,745.29	1,067.71	677.58	1,067.71	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,275.11	(3,136.05)	4,411.16	(3,136.05)	B6758
1026	52571500	52571500 Software Licenses	202.71	(3,273.61)	3,476.32	(3,273.61)	B6758
1026	52582012	52582012 Uniforms - Pumping	73.22	73.22	-	73.22	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	418.49	(4,657.71)	5,076.20	(4,657.71)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	180.26	(1,281.87)	1,462.13	(1,281.87)	B6757
1026	52582016	52582016 Uniforms - Admin & General	679.42	784.94	(105.52)	784.94	B6757
1026	52599800	52599800 PCard Undistributed	(367.10)	(367.10)	-	(367.10)	B6758
1026		Total: Office supplies and services	8,278.40	(9,984.95)	18,263.35	(9,984.95)	
1026	52534000	52534000 Employee Expenses	2,598.46	(6,696.74)	9,295.20	(6,696.74)	B6758
1026	52534200	52534200 Conferences & Registration	-	(11,528.76)	11,528.76	(11,528.76)	B6758
1026	52535000	52535000 Meals Deductible	1,887.39	2,516.57	(629.18)	2,516.57	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	(9,921.26)	(9,998.94)	77.68	(9,998.94)	B6758
1026		Total: Employee related expense travel & entertainme	(5,435.41)	(25,707.87)	20,272.46	(25,707.87)	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,716.43	1,513.72	202.71	1,513.72	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	(109.62)	(109.62)	-	(109.62)	B6201
1026	52001200	52001200 M & S Oper - Pumping	123.24	(69.99)	193.23	(69.99)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,455.77	(249.03)	5,704.80	(249.03)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	6,679.61	(3,321.33)	10,000.94	(3,321.33)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	205.17	(83.86)	289.03	(83.86)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	9,962.55	3,215.12	6,747.43	3,215.12	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	415.00	415.00	-	415.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	140.00	(563.14)	703.14	(563.14)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(52,013.51)	(54,705.21)	2,691.70	(54,705.21)	B6758
1026	52514700	52514700 Community Partnerships	4,415.50	(2,084.50)	6,500.00	(2,084.50)	B6758
1026	52514900	52514900 Customer Education	3,400.00	(1,618.87)	5,018.87	(1,618.87)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	1,533.79	1,533.79	-	1,533.79	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,998.04	708.98	3,289.06	708.98	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(58.52)	58.52	(58.52)	B6758
1026	52554500	52554500 Lab Supplies	3,097.65	685.80	2,411.85	685.80	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,413.90	(2,361.46)	3,775.36	(2,361.46)	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(94.55)	2,960.92	(3,055.47)	2,960.92	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	346.02	325.56	20.46	325.56	B6758
1026		Total: Miscellaneous expenses	(9,315.01)	(53,866.64)	44,551.63	(53,866.64)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(80.72)	(5.82)	(74.90)	(5.82)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	434.80	(5,066.14)	5,500.94	(5,066.14)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	354.08	(5,071.96)	5,426.04	(5,071.96)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(46,861.23)	(46,861.23)	-	(46,861.23)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	400.80	260.76	140.04	260.76	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(92.86)	92.86	(92.86)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	209.16	(4,149.67)	4,358.83	(4,149.67)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	652.66	(3,530.97)	4,183.63	(3,530.97)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	282.14	(748.35)	1,030.49	(748.35)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	46,861.23	76,399.21	(29,537.98)	76,399.21	B6508
1026	55010100	55010100 Transportation Lease Costs	97,894.72	85,726.33	12,168.39	85,726.33	B6508
1026	55010200	55010200 Transportation Lease Fuel	24,837.39	6,442.23	18,395.16	6,442.23	B6508
1026	55010300	55010300 Transportation Lease Maint	15,585.43	(13,538.12)	29,123.55	(13,538.12)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	700.83	432.59	268.24	432.59	B6508
1026		Total: Transportation	140,563.13	100,339.92	40,223.21	100,339.92	
1026		Total: Operating supplies and services	251,368.79	12,942.11	238,426.68	12,942.11	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	21,698.75	(4,658.91)	26,357.66	(4,658.91)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	1,960.35	(1,779.99)	3,740.34	(1,779.99)	B6707
1026		Total: Uncollectible accounts expense	23,659.10	(6,438.90)	30,098.00	(6,438.90)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,103.95	(2,117.29)	8,221.24	(2,117.29)	B6757
1026	52520000	52520000 Collection Agencies	-	77.87	(77.87)	77.87	B6757
1026		Total: Customer accounting, other	6,103.95	(2,039.42)	8,143.37	(2,039.42)	
1026	55110000	55110000 Insurance Vehicle	1,714.65	(189.08)	1,903.73	(189.08)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,891.52	6,170.02	43,721.50	6,170.02	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,512.83	(11.29)	2,524.12	(11.29)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,106.46)	(124.33)	(982.13)	(124.33)	B6588
1026	55730000	55730000 Insurance Other	777.83	(1,383.05)	2,160.88	(1,383.05)	B6598
1026	55740000	55740000 Insurance Property	19,548.66	1,909.00	17,639.66	1,909.00	B6598
1026		Total: Insurance other than group	73,339.03	6,371.27	66,967.76	6,371.27	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,403.14	(3,200.10)	7,603.24	(3,200.10)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(13,694.33)	(14,115.35)	421.02	(14,115.35)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	31,622.48	20,306.52	11,315.96	20,306.52	B6206
1026	62002600	62002600 M&S Maint - Admin & General	561.92	313.76	248.16	313.76	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752

1026	62502200	62502200 Misc Maint - Pumping	(8.95)	(8.95)	-	(8.95)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	15,541.68	15,541.68	-	15,541.68	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	467.37	4,603.36	(4,135.99)	4,603.36	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(2,467.77)	2,818.65	(2,467.77)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	53,446.10	51,525.85	1,920.25	51,525.85	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	(2,307.75)	(4,884.15)	2,576.40	(4,884.15)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	15,894.32	15,894.32	-	15,894.32	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	(3,710.00)	3,710.00	(3,710.00)	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	12,507.99	9,870.33	2,637.66	9,870.33	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,120.00	1,120.00	-	1,120.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,632.14	(45,116.19)	46,748.33	(45,116.19)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	4,405.68	2,261.96	2,143.72	2,261.96	B6358
1026		Total: Maintenance supplies and services	125,942.67	47,935.27	78,007.40	47,935.27	
1026	88101000	88101000 Capital Movements - UP	5,695,011.67	5,039,861.67	655,150.00	5,039,861.67	B6758
1026	88106000	88106000 Capital Movements - CCNC	(4,465,453.06)	(6,641,173.44)	2,175,720.38	(6,641,173.44)	B6758
1026	88107000	88107000 Capital Movements - CWIP	500,084.77	1,935,447.84	(1,435,363.07)	1,935,447.84	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(162,776.07)	(162,776.07)	-	(162,776.07)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	-	-	-	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(398,828.14)	(398,828.14)	-	(398,828.14)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	1,384,620.99	(1,384,620.99)	1,384,620.99	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(1,355,830.24)	1,355,830.24	(1,355,830.24)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	90,597.47	(12,224.24)	102,821.71	(12,224.24)	B6758
1026	88257100	88257100 Capital Movements - RWIP	101,564.71	(269,502.52)	371,067.23	(269,502.52)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(8,447.12)	(8,447.12)	-	(8,447.12)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(30,840.20)	(30,840.20)	-	(30,840.20)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	22,963.25	(22,963.25)	22,963.25	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(9,504.46)	(29,998.46)	20,494.00	(29,998.46)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,311,409.57)	526,726.68	(1,838,136.25)	526,726.68	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,263,679.47	60,134.00	2,203,545.47	60,134.00	
1026	68011000	68011000 Depreciation Exp - UPIS General	767,907.49	(76,300.70)	844,208.19	(76,300.70)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	36,994.17	36,994.17	-	36,994.17	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(13,637.44)	(13,637.44)	-	(13,637.44)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,084.92)	(429.52)	(5,655.40)	(429.52)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,820.43)	(673.36)	(18,147.07)	(673.36)	B403
1026		Total: Depreciation	766,358.87	(54,046.85)	820,405.72	(54,046.85)	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	(8,435.10)	(12,028.55)	3,593.45	(12,028.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	(8,342.13)	(11,935.58)	3,593.45	(11,935.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,624.72	4,319.26	61,305.46	4,319.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.35)	(14.27)	(481.08)	(14.27)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,423.56)	(89.45)	(2,334.11)	(89.45)	B403
1026		Total: Removal costs, net	62,705.81	4,215.54	58,490.27	4,215.54	
1026		Total: Depreciation and amortization	820,722.55	(61,766.89)	882,489.44	(61,766.89)	
1026	69011000	69011000 FIT - Current	36,126.14	33,184.14	2,942.00	33,184.14	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	36,126.14	33,184.14	2,942.00	33,184.14	
1026	69021000	69021000 SIT - Current	13,952.67	(2,769.33)	16,722.00	(2,769.33)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	13,952.67	(2,769.33)	16,722.00	(2,769.33)	
1026		Total: Current income taxes - operating	50,078.81	30,414.81	19,664.00	30,414.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	388,172.00	580,661.42	(192,489.42)	580,661.42	B41010
1026	69065000	69065000 Deferred FIT - Other	(334,931.88)	(671,512.88)	336,581.00	(671,512.88)	B41010
1026		Total: Deferred federal income tax expense	53,240.12	(90,851.46)	144,091.58	(90,851.46)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	24,218.00	36,401.92	(12,183.92)	36,401.92	B41011
1026	69073500	69073500 Deferred SIT - Other	(11,037.55)	(60,177.55)	49,140.00	(60,177.55)	B41011
1026		Total: Deferred state income tax expense	13,180.45	(23,775.63)	36,956.08	(23,775.63)	
1026		Total: Deferred taxes	66,420.57	(114,627.09)	181,047.66	(114,627.09)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(248.41)	148.59	(397.00)	148.59	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	4,626.77	10,335.77	(5,709.00)	10,335.77	B41211
1026		Total: Amortization of investment tax credits	4,378.36	10,484.36	(6,106.00)	10,484.36	
1026		Total: Incomes Taxes -Operating	120,877.74	(73,727.92)	194,605.66	(73,727.92)	
1026	68520000	68520000 Property Taxes	128,151.11	(179,458.68)	307,609.79	(179,458.68)	B40811
1026	68532000	68532000 FUTA	18.00	(35.11)	53.11	(35.11)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	3.83	(3.83)	3.83	B40812
1026	68533000	68533000 FICA	50,507.94	(2,392.05)	52,899.99	(2,392.05)	B40812
1026	68533100	68533100 FICA Cap Credits	(30,711.23)	(6,853.76)	(23,857.47)	(6,853.76)	B40812
1026	68535000	68535000 SUTA	5.09	(1,122.08)	1,127.17	(1,122.08)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	1.00	(1.00)	1.00	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,025.91	3,025.91	58,000.00	3,025.91	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	17,084.46	2,097.20	14,987.26	2,097.20	B40810
1026		Total: General taxes	286,806.03	(202,289.49)	489,095.52	(202,289.49)	
1026		Total: Operating expenses, net	3,492,085.79	(277,650.30)	3,769,736.09	(277,650.30)	
1026		Total: Operating Income (loss)	(1,175,106.88)	(235,769.57)	(939,337.31)	(235,769.57)	
1026	70510000	70510000 AFUDC - Equity	(6,137.87)	2,062.08	(8,199.95)	2,062.08	B420
1026		Total: Allowance for funds used during construction	(6,137.87)	2,062.08	(8,199.95)	2,062.08	
1026	71511000	71511000 M&J Revenues	(6,286.00)	(98.00)	(6,188.00)	(98.00)	B415
1026	71521000	71521000 M&J Expenses	23,877.89	13,610.45	10,267.44	13,610.45	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	(17,842.52)	(24,746.17)	6,903.65	(24,746.17)	B426
1026		Total: Other miscellaneous income	(250.63)	(11,233.72)	10,983.09	(11,233.72)	
1026		Total: Other Income	(6,388.50)	(9,171.64)	2,783.14	(9,171.64)	
1026	75840000	75840000 Lobbying Expenses	340.34	(140.57)	480.91	(140.57)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	340.34	(140.57)	480.91	(140.57)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	(641.00)	(517.00)	(124.00)	(517.00)	B40920
1026		Total: Current federal income taxes - non-operating	(641.00)	(517.00)	(124.00)	(517.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	(316.00)	(243.00)	(73.00)	(243.00)	B40920

1026		Total: Current state income taxes - non-operating	(316.00)	(243.00)	(73.00)	(243.00)	
1026		Total: Other Deductions	(616.66)	(900.57)	283.91	(900.57)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.35	40,625.00	279,209.35	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.52	40,744.40	320,128.12	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	1,092.54	(9,956.69)	11,049.23	(9,956.69)	B4272
1026		Total: Interest on short-term debt	1,092.54	(9,956.69)	11,049.23	(9,956.69)	
1026	81500000	81500000 Interest Other	-	5,410.97	(5,410.97)	5,410.97	B4275
1026		Total: Other interest expense	-	5,410.97	(5,410.97)	5,410.97	
1026	85000000	85000000 AFUDC Debt	(6,776.21)	(4,153.10)	(2,623.11)	(4,153.10)	B420
1026		Total: Allowance for borrowed funds used during cons	(6,776.21)	(4,153.10)	(2,623.11)	(4,153.10)	
1026	82010000	82010000 Amortize Debt Disc & Exp	188.08	(0.10)	188.18	(0.10)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,115.83	442.46	5,673.37	442.46	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,612.57	442.36	7,170.21	442.36	
1026		Total: Interest Charges	362,801.42	32,487.94	330,313.48	32,487.94	
1026		Total: Other Income (Expenses)	355,796.26	22,415.73	333,380.53	22,415.73	
1026		Total: Income (loss) before income taxes	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026		Total: Net income (loss)	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026		Total: Net Income Available to common stockholders	(819,310.62)	(213,353.84)	(605,956.78)	(213,353.84)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,375,423.40	412,627.02	962,796.38	412,627.02	B438
1026		Total: Common Dividends	1,375,423.40	412,627.02	962,796.38	412,627.02	
1026		Total: PROFIT & LOSS STATEMENT	556,112.78	199,273.18	356,839.60	199,273.18	

Tennessee American Water Company
Trial Balance as of April 30, 2022

Company Code	Account Number	Description	April 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,674,164.87)	19,409.80	(1,693,574.67)	19,409.80	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	(1.63)	1.63	(1.63)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(497,058.18)	41,336.12	(538,394.30)	41,336.12	B4611
1026	40112000	40112000 Residential Sales Unbilled	6,577.16	(94,340.77)	100,917.93	(94,340.77)	B4611
1026		Total: Water revenues - residential	(2,164,645.89)	(33,596.48)	(2,131,049.41)	(33,596.48)	
1026	40121000	40121000 Commercial Sales Billed	(1,272,849.09)	(7,362.67)	(1,265,486.42)	(7,362.67)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	(25.55)	25.55	(25.55)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(377,770.70)	23,941.08	(401,711.78)	23,941.08	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	53,976.90	50,553.63	3,423.27	50,553.63	B4612
1026		Total: Water revenues - commercial	(1,596,642.89)	67,106.49	(1,663,749.38)	67,106.49	
1026	40131000	40131000 Industrial Sales Billed	(446,511.03)	(130,883.55)	(315,627.48)	(130,883.55)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	27.18	(27.18)	27.18	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(135,454.76)	(37,336.28)	(98,118.48)	(37,336.28)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	84,117.94	62,899.69	21,218.25	62,899.69	B4613
1026		Total: Water revenues - industrial	(497,847.85)	(105,292.96)	(392,554.89)	(105,292.96)	
1026	40145000	40145000 Private Fire Billed	(223,580.07)	(9,605.97)	(213,974.10)	(9,605.97)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(64,814.39)	54,152.75	(118,967.14)	54,152.75	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(288,394.46)	44,546.78	(332,941.24)	44,546.78	
1026	40151000	40151000 Public Authority Billed	(223,293.29)	20,937.84	(244,231.13)	20,937.84	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(66,086.80)	10,960.49	(77,047.29)	10,960.49	B4614
1026	40152000	40152000 Public Authority Unbilled	14,405.53	(11,674.18)	26,079.71	(11,674.18)	B4614
1026		Total: Water revenues - public authority	(274,974.56)	20,224.15	(295,198.71)	20,224.15	
1026	40161000	40161000 Sales for Resale Billed	(71,812.30)	9,218.31	(81,030.61)	9,218.31	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,237.18)	4,404.40	(25,641.58)	4,404.40	B466
1026	40162000	40162000 Sales for Resale Unbilled	(475.98)	(10,023.40)	9,547.42	(10,023.40)	B466
1026		Total: Water revenues - sales for resale	(93,525.46)	3,599.31	(97,124.77)	3,599.31	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	328,172.02	(17,972.42)	346,144.44	(17,972.42)	B474
1026		Total: Water revenues - other	328,172.02	(17,972.42)	346,144.44	(17,972.42)	
1026		Total: Water revenues	(4,587,859.09)	(21,385.13)	(4,566,473.96)	(21,385.13)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,616.47)	(11,171.50)	(23,444.97)	(11,171.50)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,216.14)	(708.32)	(16,507.82)	(708.32)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,680.00)	(460.00)	(2,220.00)	(460.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,700.00)	(585.00)	(21,115.00)	(585.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,443.77)	43.91	(1,487.68)	43.91	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,280.00)	1,860.00	(28,140.00)	1,860.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	92.00	(92.00)	92.00	B471
1026		Total: Other revenues	(103,936.38)	(10,928.91)	(93,007.47)	(10,928.91)	
1026		Total: Operating revenues	(4,691,795.47)	(32,314.04)	(4,659,481.43)	(32,314.04)	
1026	51010000	51010000 Purchased Water	5,337.48	166.60	5,170.88	166.60	B6101
1026		Total: Purchased water	5,337.48	166.60	5,170.88	166.60	
1026	51510011	51510011 Purchased Power - Source of Supply	1,471.12	399.95	1,071.17	399.95	B6151
1026	51510012	51510012 Purchased Power - Pumping	170,859.32	(2,492.23)	173,351.55	(2,492.23)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,607.84	(346.37)	7,954.21	(346.37)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,032.35	(3.58)	1,035.93	(3.58)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(71,234.87)	12,565.61	(83,800.48)	12,565.61	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	109,735.76	10,123.38	99,612.38	10,123.38	
1026	51800000	51800000 Chemicals	120,405.58	30,413.51	89,992.07	30,413.51	B6183
1026		Total: Chemicals	120,405.58	30,413.51	89,992.07	30,413.51	
1026	51110000	51110000 Waste Disposal	30,284.54	21,553.84	8,730.70	21,553.84	B6753
1026		Total: Waste disposal	30,284.54	21,553.84	8,730.70	21,553.84	
1026		Total: Production costs	265,763.36	62,257.33	203,506.03	62,257.33	
1026	50100000	50100000 Labor Natural Account	247,734.75	6,505.59	241,229.16	6,505.59	B6018
1026	50100001	50100001 Labor Expense Accrual	16,948.53	(11,701.95)	28,650.48	(11,701.95)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(42.00)	42.00	(42.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	85,309.34	(20,834.90)	106,144.24	(20,834.90)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,348.08	649.44	17,698.64	649.44	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	47,422.05	(2,555.99)	49,978.04	(2,555.99)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	24,022.32	(5,004.14)	29,026.46	(5,004.14)	B6017
1026	50101600	50101600 Labor Oper Admin & General	73,049.11	(20,641.46)	93,690.57	(20,641.46)	B6018
1026	50102200	50102200 Labor Maint Pumping	-	(41.46)	41.46	(41.46)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(82.92)	82.92	(82.92)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	6,011.02	(731.64)	6,742.66	(731.64)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,730.52	(2,964.85)	19,695.37	(2,964.85)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,232.20	(5,006.24)	19,238.44	(5,006.24)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	11,303.72	(3,178.72)	14,482.44	(3,178.72)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(193,205.14)	22,541.97	(215,747.11)	22,541.97	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	21,477.58	6,993.12	14,484.46	6,993.12	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,548.18	(1,166.00)	5,714.18	(1,166.00)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,303.27	(2,383.79)	3,687.06	(2,383.79)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	989.19	(1,741.93)	2,731.12	(1,741.93)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	-	-	-	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	842.41	2.47	839.94	2.47	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(41.46)	41.46	(41.46)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	(165.84)	165.84	(165.84)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	628.64	(479.47)	1,108.11	(479.47)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	-	-	-	-	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,651.89	1,040.64	611.25	1,040.64	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	223.56	92.51	131.05	92.51	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(21,477.58)	(6,993.12)	(14,484.46)	(6,993.12)	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	51.42	51.42	-	51.42	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,228.80	27.12	1,201.68	27.12	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	385.68	63.60	322.08	63.60	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	359.94	(42.30)	402.24	(42.30)	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(51.42)	(51.42)	-	(51.42)	B6018
1026	50171000	50171000 Annual Performance Plan	43,483.19	307.56	43,175.63	307.56	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,129.24)	680.81	(7,810.05)	680.81	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	(25,598.38)	(25,598.38)	-	(25,598.38)	B6018
1026	50185000	50185000 Severance	-	(49,860.84)	49,860.84	(49,860.84)	B6018
1026		Total: Salaries and wages	390,823.63	(122,354.57)	513,178.20	(122,354.57)	
1026	50610000	50610000 Pension Expense	20,562.00	2,410.00	18,152.00	2,410.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,043.27)	(619.79)	(6,423.48)	(619.79)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(340.00)	4,001.00	(4,341.00)	4,001.00	B6048
1026		Total: Pension expense	13,178.73	5,791.21	7,387.52	5,791.21	
1026	50510000	50510000 PBOP Expense	7,412.00	1,693.30	5,718.70	1,693.30	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,555.33)	(506.30)	(2,049.03)	(506.30)	B6048
1026	50550000	50550000 Group Insurance Expense	142,657.75	(12,045.28)	154,703.03	(12,045.28)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(52,351.58)	6,188.85	(58,540.43)	6,188.85	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,256.00)	171.00	(109,427.00)	171.00	B6048
1026		Total: Group insurance expense	(14,093.16)	(4,498.43)	(9,594.73)	(4,498.43)	
1026	50421000	50421000 401k Expense	18,215.86	(1,626.58)	19,842.44	(1,626.58)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,923.68)	250.89	(7,174.57)	250.89	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,501.51	(2,409.79)	27,911.30	(2,409.79)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,787.95)	689.49	(9,477.44)	689.49	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,252.56	(432.48)	2,685.04	(432.48)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(649.36)	215.27	(864.63)	215.27	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	2,356.45	(962.43)	3,318.88	(962.43)	B6048
1026	50451000	50451000 Employee Awards	978.63	978.63	-	978.63	B6048
1026	50452000	50452000 Employee Physical Exams	-	(177.53)	177.53	(177.53)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	839.06	539.06	300.00	539.06	B6048
1026		Total: Other benefits	33,783.08	(2,935.47)	36,718.55	(2,935.47)	
1026		Total: Employee-related costs	423,692.28	(123,997.26)	547,689.54	(123,997.26)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	83,430.51	(214,507.24)	297,937.75	(214,507.24)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	14,471.73	(3,361.03)	17,832.76	(3,361.03)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,338.02	(8,748.80)	45,086.82	(8,748.80)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	14,616.10	(9,662.81)	24,278.91	(9,662.81)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	63,599.12	(23,143.58)	86,742.70	(23,143.58)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	33,720.61	30,754.47	2,966.14	30,754.47	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	20,300.61	2,726.59	17,574.02	2,726.59	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,863.10	10,580.61	63,282.49	10,580.61	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	26,422.02	16,684.31	9,737.71	16,684.31	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	11,428.46	(57,603.40)	69,031.86	(57,603.40)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	68,051.55	27,549.79	40,501.76	27,549.79	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	20,183.11	(3,854.14)	24,037.25	(3,854.14)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,169.31	(970.28)	2,139.59	(970.28)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	811.34	169.98	641.36	169.98	B6348
1026		Total: Service Company Costs	468,405.59	(233,385.53)	701,791.12	(233,385.53)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	202.23	202.23	-	202.23	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	30,902.37	30,902.37	-	30,902.37	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(345.48)	345.48	(345.48)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	(51,540.91)	(54,306.16)	2,765.25	(54,306.16)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	41.58	41.58	-	41.58	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	3,448.32	(7,226.10)	10,674.42	(7,226.10)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	275.00	(25.00)	300.00	(25.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	516.06	(36.94)	553.00	(36.94)	B6328
1026	53155000	53155000 Contract Services - Legal	36,505.63	34,453.41	2,052.22	34,453.41	B6338
1026		Total: Contracted services	20,350.28	3,659.91	16,690.37	3,659.91	
1026	52532013	52532013 Electricity - Water Treatment	2,423.32	162.90	2,260.42	162.90	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	855.74	(277.32)	1,133.06	(277.32)	B6755
1026	52532016	52532016 Electricity - Admin & General	146.61	68.26	78.35	68.26	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(146.40)	146.40	(146.40)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	2,187.49	1,674.90	512.59	1,674.90	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.62	2.72	8.90	2.72	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,689.42	971.62	1,717.80	971.62	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	648.06	490.90	157.16	490.90	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.94	(4.78)	11.72	(4.78)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	(8,173.09)	8,173.09	(8,173.09)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,568.87	296.12	2,272.75	296.12	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(242.84)	341.75	(242.84)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	120.81	78.15	120.81	B6755
1026	52578016	52578016 Trash Removal - Admin & General	345.31	142.56	202.75	142.56	B6758
1026	52583013	52583013 Water & WW - Water Treatment	545.10	509.60	35.50	509.60	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	151.74	(30.53)	182.27	(30.53)	B6755
1026	52583016	52583016 Water & WW - Admin & General	-	(497.18)	497.18	(497.18)	B6758
1026		Total: Building Maintenance and Services	12,878.09	(4,931.75)	17,809.84	(4,931.75)	
1026	52574013	52574013 Telephone - Water Treatment	691.60	(300.10)	991.70	(300.10)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	454.99	(295.81)	750.80	(295.81)	B6755
1026	52574016	52574016 Telephone - Admin & General	9,496.67	5,756.01	3,740.66	5,756.01	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	103.63	(75.25)	178.88	(75.25)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	49.09	(182.91)	232.00	(182.91)	B6755

1026	52574115	52574115 Cell Phone - Customer Accounting	-	(662.42)	662.42	(662.42)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,445.24	1,048.83	1,396.41	1,048.83	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,696.60	362.34	1,334.26	362.34	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,985.95	404.89	2,581.06	404.89	B6758
1026		Total: Telecommunication expenses	17,923.77	6,055.58	11,868.19	6,055.58	
1026	52562513	52562513 Overnight Shipping - Water Treatment	24.86	24.86	-	24.86	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	526.18	(451.33)	977.51	(451.33)	B6758
1026	52566016	52566016 Postage - Admin & General	281.52	258.28	23.24	258.28	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	832.56	(168.19)	1,000.75	(168.19)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,992.02	72.08	3,919.94	72.08	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(142.91)	142.91	(142.91)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	144.59	(262.17)	406.76	(262.17)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	59.85	(519.28)	579.13	(519.28)	B6758
1026	52571500	52571500 Software Licenses	2,948.23	1,091.60	1,856.63	1,091.60	B6758
1026	52582012	52582012 Uniforms - Pumping	469.05	118.26	350.79	118.26	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,358.84	(557.76)	2,916.60	(557.76)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	3,786.95	2,811.25	975.70	2,811.25	B6757
1026	52582016	52582016 Uniforms - Admin & General	621.86	561.45	60.41	561.45	B6757
1026	52599800	52599800 PCard Undistributed	363.14	363.14	-	363.14	B6758
1026		Total: Office supplies and services	14,744.53	3,535.66	11,208.87	3,535.66	
1026	52534000	52534000 Employee Expenses	1,126.58	3,425.66	(2,299.08)	3,425.66	B6758
1026	52534200	52534200 Conferences & Registration	1,398.56	1,339.56	59.00	1,339.56	B6758
1026	52535000	52535000 Meals Deductible	2,304.34	1,377.20	927.14	1,377.20	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	28,986.25	23,236.25	5,750.00	23,236.25	B6758
1026		Total: Employee related expense travel & entertainme	33,815.73	29,378.67	4,437.06	29,378.67	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(26.32)	26.32	(26.32)	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(738.31)	738.31	(738.31)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,641.12	4,460.69	1,180.43	4,460.69	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	3,743.99	(1,760.99)	5,504.98	(1,760.99)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(94.02)	94.02	(94.02)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,757.18	(6,457.56)	8,214.74	(6,457.56)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(0.92)	0.92	(0.92)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(570.00)	570.00	(570.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,125.66	1,038.27	87.39	1,038.27	B6755
1026	52501600	52501600 Misc Oper - Admin & General	29,390.28	14,422.73	14,967.55	14,422.73	B6758
1026	52514700	52514700 Community Partnerships	450.00	(656.70)	1,106.70	(656.70)	B6758
1026	52514900	52514900 Customer Education	2,257.75	1,317.47	940.28	1,317.47	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	590.87	590.87	-	590.87	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	626.14	626.14	-	626.14	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,338.10	2,118.60	2,219.50	2,118.60	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(1,718.27)	1,718.27	(1,718.27)	B6758
1026	52554500	52554500 Lab Supplies	1,223.78	(2,291.20)	3,514.98	(2,291.20)	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	-	(48.00)	48.00	(48.00)	B6758
1026	52585000	52585000 Discounts Available	(3,561.36)	(8,914.51)	5,353.15	(8,914.51)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	291.45	296.90	(5.45)	296.90	B6758
1026		Total: Miscellaneous expenses	49,294.14	1,694.28	47,599.86	1,694.28	
1026	54110016	54110016 Rents-Real Property - Admin & General	(42.08)	30.24	(72.32)	30.24	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	506.51	(3,128.64)	3,635.15	(3,128.64)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	464.43	(3,098.40)	3,562.83	(3,098.40)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	137.53	220,127.78	(219,990.25)	220,127.78	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(726.50)	726.50	(726.50)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	185.00	78.36	106.64	78.36	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(15.27)	15.27	(15.27)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(13,214.84)	(207,257.95)	194,043.11	(207,257.95)	B6508
1026	55010100	55010100 Transportation Lease Costs	1,987.17	7,394.78	(5,407.61)	7,394.78	B6508
1026	55010200	55010200 Transportation Lease Fuel	22,968.38	4,435.09	18,533.29	4,435.09	B6508
1026	55010300	55010300 Transportation Lease Maint	5,863.17	(17,712.54)	23,575.71	(17,712.54)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	49.14	49.14	-	49.14	B6508
1026		Total: Transportation	17,975.55	6,372.89	11,602.66	6,372.89	
1026		Total: Operating supplies and services	168,279.08	42,498.65	125,780.43	42,498.65	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	25,004.70	(109,726.46)	134,731.16	(109,726.46)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	25,004.70	(109,726.46)	134,731.16	(109,726.46)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	2,718.97	(2,718.97)	2,718.97	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,875.64	(2,212.65)	10,088.29	(2,212.65)	B6757
1026	52520000	52520000 Collection Agencies	-	-	-	-	B6757
1026		Total: Customer accounting, other	7,875.64	506.32	7,369.32	506.32	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,828.83	6,107.41	43,721.42	6,107.41	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,740.97	216.85	2,524.12	216.85	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(858.95)	38.98	(897.93)	38.98	B6588
1026	55730000	55730000 Insurance Other	760.45	168.24	592.21	168.24	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,734.62	8,251.48	65,483.14	8,251.48	

1026	62002100	62002100 M&S Maint - Source of Supply	158.88	(1,549.32)	1,708.20	(1,549.32)	B6202
1026	62002200	62002200 M&S Maint - Pumping	2,712.92	(2,144.00)	4,856.92	(2,144.00)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	53.64	(759.28)	812.92	(759.28)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,648.13	(8,309.52)	16,957.65	(8,309.52)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	690.77	(1,106.79)	1,797.56	(1,106.79)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(734.35)	734.35	(734.35)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	16,704.49	16,608.69	95.80	16,608.69	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(2,467.77)	2,818.65	(2,467.77)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	(37,951.27)	(58,487.67)	20,536.40	(58,487.67)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	(47.00)	(4,074.35)	4,027.35	(4,074.35)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	500.30	(881.70)	1,382.00	(881.70)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,939.22	(3,146.40)	5,085.62	(3,146.40)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	82,418.60	69,190.04	13,228.56	69,190.04	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	2,571.08	2,275.91	295.17	2,275.91	B6358
1026		Total: Maintenance supplies and services	78,750.64	4,413.49	74,337.15	4,413.49	
1026	88101000	88101000 Capital Movements - UP	2,635,038.30	1,663,330.52	971,707.78	1,663,330.52	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,861,314.59)	(1,416,348.99)	(444,965.60)	(1,416,348.99)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,617,359.71	859,175.90	758,183.81	859,175.90	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	226.55	(226.55)	226.55	B6758
1026	88252100	88252100 Capital Movements - ADV NT	7,480.96	(7,627.82)	15,108.78	(7,627.82)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	269,100.14	269,100.14	-	269,100.14	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(418,657.93)	(454,731.21)	36,073.28	(454,731.21)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	116,401.77	297,914.77	(181,513.00)	297,914.77	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	20,835.70	(106,058.71)	126,894.41	(106,058.71)	B6758
1026	88257100	88257100 Capital Movements - RWIP	242,744.42	(121,057.17)	363,801.59	(121,057.17)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	1,091.68	1,091.68	-	1,091.68	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	7,196.32	7,196.32	-	7,196.32	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(15,887.17)	(15,887.17)	-	(15,887.17)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(108,937.75)	(92,415.19)	(16,522.56)	(92,415.19)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,512,451.56)	(883,909.62)	(1,628,541.94)	(883,909.62)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,511,505.91	(349,181.98)	1,860,687.89	(349,181.98)	
1026	68011000	68011000 Depreciation Exp - UPIS General	817,020.16	(30,347.65)	847,367.81	(30,347.65)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	161,838.34	161,838.34	-	161,838.34	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(90,210.06)	(90,210.06)	-	(90,210.06)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,084.92)	(402.48)	(5,682.44)	(402.48)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,834.30)	(687.23)	(18,147.07)	(687.23)	B403
1026		Total: Depreciation	863,729.22	40,190.92	823,538.30	40,190.92	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,808.25	4,173.57	61,634.68	4,173.57	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(10.82)	(484.54)	(10.82)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.88)	(91.77)	(2,334.11)	(91.77)	B403
1026		Total: Removal costs, net	62,887.01	4,070.98	58,816.03	4,070.98	
1026		Total: Depreciation and amortization	926,709.20	40,137.32	886,571.88	40,137.32	
1026	69011000	69011000 FIT - Current	131,083.83	102,303.83	28,780.00	102,303.83	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	131,083.83	102,303.83	28,780.00	102,303.83	
1026	69021000	69021000 SIT - Current	19,559.37	36,108.37	(16,549.00)	36,108.37	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	19,559.37	36,108.37	(16,549.00)	36,108.37	
1026		Total: Current income taxes - operating	150,643.20	138,412.20	12,231.00	138,412.20	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(44,191.43)	(135,456.43)	91,265.00	(135,456.43)	B41010
1026		Total: Deferred federal income tax expense	(44,191.43)	55,149.58	(99,341.01)	55,149.58	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	72,961.88	(38,374.12)	111,336.00	(38,374.12)	B41011
1026		Total: Deferred state income tax expense	72,961.88	(26,506.40)	99,468.28	(26,506.40)	
1026		Total: Deferred taxes	28,770.45	28,643.18	127.27	28,643.18	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(494.40)	(97.40)	(397.00)	(97.40)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,220.92)	2,488.08	(5,709.00)	2,488.08	B41211
1026		Total: Amortization of investment tax credits	(3,715.32)	2,390.68	(6,106.00)	2,390.68	
1026		Total: Incomes Taxes -Operating	175,698.33	169,446.06	6,252.27	169,446.06	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	0.01	(17.89)	17.90	(17.89)	B40812
1026	68532100	68532100 FUTA Cap Credits	-	5.61	(5.61)	5.61	B40812
1026	68533000	68533000 FICA	47,940.43	(2,859.96)	50,800.39	(2,859.96)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,554.98)	1,140.31	(16,695.29)	1,140.31	B40812
1026	68535000	68535000 SUTA	-	(3,018.14)	3,018.14	(3,018.14)	B40812
1026	68535100	68535100 SUTA Cap Credits	-	2.26	(2.26)	2.26	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	26,781.15	9,696.69	17,084.46	9,696.69	B40810
1026		Total: General taxes	480,453.81	(10,573.55)	491,027.36	(10,573.55)	
1026		Total: Operating expenses, net	3,094,367.25	(150,172.15)	3,244,539.40	(150,172.15)	
1026		Total: Operating Income (loss)	(1,597,428.22)	(182,486.19)	(1,414,942.03)	(182,486.19)	
1026	70510000	70510000 AFUDC - Equity	(8,180.63)	481.49	(8,662.12)	481.49	B420
1026		Total: Allowance for funds used during construction	(8,180.63)	481.49	(8,662.12)	481.49	
1026	71511000	71511000 M&J Revenues	(4,780.65)	(443.65)	(4,337.00)	(443.65)	B415
1026	71521000	71521000 M&J Expenses	7,561.90	3,378.26	4,183.64	3,378.26	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	29,670.12	25,314.14	4,355.98	25,314.14	B426
1026		Total: Other miscellaneous income	32,451.37	28,248.75	4,202.62	28,248.75	
1026		Total: Other Income	24,270.74	28,730.24	(4,459.50)	28,730.24	

1026	75840000	75840000 Lobbying Expenses	315.32	315.32	-	315.32	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	315.32	-	315.32	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	286.00	(286.00)	286.00	B40920
1026		Total: Current federal income taxes - non-operating	-	286.00	(286.00)	286.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	100.00	(100.00)	100.00	B40920
1026		Total: Current state income taxes - non-operating	-	100.00	(100.00)	100.00	
1026		Total: Other Deductions	315.32	701.32	(386.00)	701.32	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	319,834.32	40,625.00	279,209.32	40,625.00	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	360,872.49	40,744.40	320,128.09	40,744.40	
1026	81315000	81315000 Interest Short Term Debt Intercompany	2,178.96	(3,478.56)	5,657.52	(3,478.56)	B4272
1026		Total: Interest on short-term debt	2,178.96	(3,478.56)	5,657.52	(3,478.56)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(9,031.44)	531.64	(9,563.08)	531.64	B420
1026		Total: Allowance for borrowed funds used during cons	(9,031.44)	531.64	(9,563.08)	531.64	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,114.03	442.05	5,671.98	442.05	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,610.66	441.93	7,168.73	441.93	
1026		Total: Interest Charges	361,630.67	38,239.41	323,391.26	38,239.41	
1026		Total: Other Income (Expenses)	386,216.73	67,670.97	318,545.76	67,670.97	
1026		Total: Income (loss) before income taxes	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026		Total: Net income (loss)	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026		Total: Net Income Available to common stockholders	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,211,211.49)	(114,815.22)	(1,096,396.27)	(114,815.22)	

Tennessee American Water Company
Trial Balance as of May 31, 2022

Company Code	Account Number	Description	May 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,802,105.41)	(73,371.07)	(1,728,734.34)	(73,371.07)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(526,535.93)	44,288.10	(570,824.03)	44,288.10	B4611
1026	40112000	40112000 Residential Sales Unbilled	(233,360.37)	(121,652.25)	(111,708.12)	(121,652.25)	B4611
1026		Total: Water revenues - residential	(2,562,001.71)	(150,735.22)	(2,411,266.49)	(150,735.22)	
1026	40121000	40121000 Commercial Sales Billed	(1,294,220.53)	(46,091.22)	(1,248,129.31)	(46,091.22)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(377,135.04)	34,020.56	(411,155.60)	34,020.56	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(134,029.74)	(20,414.74)	(113,615.00)	(20,414.74)	B4612
1026		Total: Water revenues - commercial	(1,805,385.31)	(32,485.40)	(1,772,899.91)	(32,485.40)	
1026	40131000	40131000 Industrial Sales Billed	(310,325.14)	(1,924.14)	(308,401.00)	(1,924.14)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(90,592.72)	11,284.18	(101,876.90)	11,284.18	B4613
1026	40132000	40132000 Industiral Sales Unbilled	7,508.75	17,790.37	(10,281.62)	17,790.37	B4613
1026		Total: Water revenues - industrial	(393,409.11)	27,150.41	(420,559.52)	27,150.41	
1026	40145000	40145000 Private Fire Billed	(221,052.76)	(23,222.28)	(197,830.48)	(23,222.28)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(63,324.54)	(22,807.51)	(40,517.03)	(22,807.51)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(284,377.30)	(46,029.79)	(238,347.51)	(46,029.79)	
1026	40151000	40151000 Public Authority Billed	(238,795.91)	20,773.83	(259,569.74)	20,773.83	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(69,702.73)	16,046.12	(85,748.85)	16,046.12	B4614
1026	40152000	40152000 Public Authority Unbilled	(39,296.00)	(19,917.15)	(19,378.85)	(19,917.15)	B4614
1026		Total: Water revenues - public authority	(347,794.64)	16,902.80	(364,697.44)	16,902.80	
1026	40161000	40161000 Sales for Resale Billed	(72,292.91)	(3,937.14)	(68,355.77)	(3,937.14)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(21,073.38)	1,504.54	(22,577.92)	1,504.54	B466
1026	40162000	40162000 Sales for Resale Unbilled	(3,860.26)	(7,004.97)	3,144.71	(7,004.97)	B466
1026		Total: Water revenues - sales for resale	(97,226.55)	(9,437.57)	(87,788.98)	(9,437.57)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	285,133.99	(17,213.87)	302,347.86	(17,213.87)	B474
1026		Total: Water revenues - other	285,133.99	(17,213.87)	302,347.86	(17,213.87)	
1026		Total: Water revenues	(5,205,060.63)	(211,848.64)	(4,993,211.99)	(211,848.64)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(23,327.68)	1,832.42	(25,160.10)	1,832.42	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(354.16)	(16,507.82)	(354.16)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,120.00)	(700.00)	(2,420.00)	(700.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(25,620.00)	(4,455.00)	(21,165.00)	(4,455.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,471.43)	(47.39)	(1,424.04)	(47.39)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(22,815.00)	(2,970.00)	(19,845.00)	(2,970.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	838.98	(838.98)	838.98	B471
1026		Total: Other revenues	(93,216.09)	(5,855.15)	(87,360.94)	(5,855.15)	
1026		Total: Operating revenues	(5,298,276.72)	(217,703.79)	(5,080,572.93)	(217,703.79)	
1026	51010000	51010000 Purchased Water	7,417.17	(1,116.93)	8,534.10	(1,116.93)	B6101
1026		Total: Purchased water	7,417.17	(1,116.93)	8,534.10	(1,116.93)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,727.55	669.90	1,057.65	669.90	B6151
1026	51510012	51510012 Purchased Power - Pumping	210,510.83	19,437.22	191,073.61	19,437.22	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,906.85	449.54	7,457.31	449.54	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,912.18	820.36	1,091.82	820.36	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(11,427.87)	(47,967.78)	36,539.91	(47,967.78)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	210,629.54	(26,590.76)	237,220.30	(26,590.76)	
1026	51800000	51800000 Chemicals	136,779.32	39,401.71	97,377.61	39,401.71	B6183
1026		Total: Chemicals	136,779.32	39,401.71	97,377.61	39,401.71	
1026	51110000	51110000 Waste Disposal	73,625.04	27,328.88	46,296.16	27,328.88	B6753
1026		Total: Waste disposal	73,625.04	27,328.88	46,296.16	27,328.88	
1026		Total: Production costs	428,451.07	39,022.90	389,428.17	39,022.90	
1026	50100000	50100000 Labor Natural Account	238,730.89	16,134.08	222,596.81	16,134.08	B6018
1026	50100001	50100001 Labor Expense Accrual	27,705.77	11,257.64	16,448.13	11,257.64	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	89,996.48	749.89	89,246.59	749.89	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,200.08	3,650.91	15,549.17	3,650.91	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	51,428.01	(568.28)	51,996.29	(568.28)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	40,654.54	5,093.84	35,560.70	5,093.84	B6017
1026	50101600	50101600 Labor Oper Admin & General	87,293.35	5,953.47	81,339.88	5,953.47	B6018
1026	50102200	50102200 Labor Maint Pumping	76.88	118.34	(41.46)	118.34	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	(361.41)	361.41	(361.41)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,253.50	(3,159.15)	12,412.65	(3,159.15)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	10,023.87	2,049.06	7,974.81	2,049.06	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	15,251.54	(4,006.13)	19,257.67	(4,006.13)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,322.17	(3,418.31)	19,740.48	(3,418.31)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(246,772.81)	(59,272.01)	(187,500.80)	(59,272.01)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	39,568.26	11,674.84	27,893.42	11,674.84	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,248.23	1,044.29	4,203.94	1,044.29	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	50.94	(3,285.90)	3,336.84	(3,285.90)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,091.52	(37.58)	1,129.10	(37.58)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	204.66	202.93	1.73	202.93	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,058.27	2,833.87	2,224.40	2,833.87	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	64.07	64.07	-	64.07	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	622.29	(642.48)	1,264.77	(642.48)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	453.50	332.90	120.60	332.90	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,469.67	(423.78)	1,893.45	(423.78)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	319.83	112.25	207.58	112.25	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(39,568.26)	(11,674.84)	(27,893.42)	(11,674.84)	B6018

1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	386.30	386.30	-	386.30	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	43,483.23	307.49	43,175.74	307.49	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,229.28)	(2,535.55)	(6,693.73)	(2,535.55)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	2,701.03	(2,701.03)	2,701.03	B6018
1026		Total: Salaries and wages	408,387.50	(24,718.22)	433,105.72	(24,718.22)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,506.54)	(3,518.58)	(5,987.96)	(3,518.58)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	11,423.46	3,600.42	7,823.04	3,600.42	
1026	50510000	50510000 PBOP Expense	7,412.00	1,153.40	6,258.60	1,153.40	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,436.10)	(1,519.11)	(1,916.99)	(1,519.11)	B6048
1026	50550000	50550000 Group Insurance Expense	147,319.71	1,960.95	145,358.76	1,960.95	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(63,733.45)	(10,333.37)	(53,400.08)	(10,333.37)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(21,503.84)	(8,377.13)	(13,126.71)	(8,377.13)	
1026	50421000	50421000 401k Expense	18,942.35	750.49	18,191.86	750.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,123.80)	(1,348.13)	(6,775.67)	(1,348.13)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	26,557.54	1,005.60	25,551.94	1,005.60	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,434.59)	(1,734.84)	(8,699.75)	(1,734.84)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,602.84	36.39	2,566.45	36.39	B6048
1026	50426000	50426000 Retiree Medical Expense	2,391.68	(177.20)	2,568.88	(177.20)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(814.00)	(24.99)	(789.01)	(24.99)	B6048
1026	50450012	50450012 Other Welfare - Pumping	(20,000.00)	(20,000.00)	-	(20,000.00)	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,721.68	(130.94)	1,852.62	(130.94)	B6048
1026	50451000	50451000 Employee Awards	699.12	688.05	11.07	688.05	B6048
1026	50452000	50452000 Employee Physical Exams	220.00	(294.47)	514.47	(294.47)	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	394.06	(4,315.94)	4,710.00	(4,315.94)	B6048
1026		Total: Other benefits	14,156.88	(25,545.98)	39,702.86	(25,545.98)	
1026		Total: Employee-related costs	412,464.00	(55,040.91)	467,504.91	(55,040.91)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	258,006.51	(13,249.46)	271,255.97	(13,249.46)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,362.15	(2,076.65)	15,438.80	(2,076.65)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,565.37	(4,513.53)	41,078.90	(4,513.53)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,870.18	(4,951.44)	25,821.62	(4,951.44)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	72,968.82	10,934.03	62,034.79	10,934.03	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	15,117.57	13,363.64	1,753.93	13,363.64	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,774.31	(1,702.17)	19,476.48	(1,702.17)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	79,467.81	5,568.49	73,899.32	5,568.49	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	48,334.99	20,813.87	27,521.12	20,813.87	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	13,446.21	(30,336.98)	43,783.19	(30,336.98)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	50,972.76	10,159.48	40,813.28	10,159.48	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,075.07	(1,841.14)	18,916.21	(1,841.14)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(677.33)	(2,575.09)	1,897.76	(2,575.09)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	820.09	178.61	641.48	178.61	B6348
1026		Total: Service Company Costs	644,104.51	(228.34)	644,332.85	(228.34)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(1,265.13)	(2,489.51)	1,224.38	(2,489.51)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	266.42	266.42	-	266.42	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	34,125.51	52,116.94	(17,991.43)	52,116.94	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	4.26	4.26	-	4.26	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	33,717.62	6,123.23	27,594.39	6,123.23	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	290.00	140.00	150.00	140.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(7,560.00)	7,560.00	(7,560.00)	B6328
1026	53155000	53155000 Contract Services - Legal	39,605.05	4,824.08	34,780.97	4,824.08	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	(4,200.00)	4,200.00	(4,200.00)	B6758
1026		Total: Contracted services	106,743.73	49,225.42	57,518.31	49,225.42	
1026	52532013	52532013 Electricity - Water Treatment	2,784.08	488.32	2,295.76	488.32	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,322.29	58.38	1,263.91	58.38	B6755
1026	52532016	52532016 Electricity - Admin & General	90.01	(27.25)	117.26	(27.25)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	7,225.41	7,207.16	18.25	7,207.16	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	11.00	1.04	9.96	1.04	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,100.89	437.74	663.15	437.74	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	277.91	63.98	213.93	63.98	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	13.00	2.72	10.28	2.72	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(60.66)	60.66	(60.66)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	927.71	(8,735.65)	9,663.36	(8,735.65)	B6758
1026	52571011	52571011 Security Service - Source of Supply	(10,275.48)	(12,561.66)	2,286.18	(12,561.66)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52571016	52571016 Security Service - Admin & General	5,746.10	5,713.34	32.76	5,713.34	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	98.91	(572.58)	671.49	(572.58)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	198.96	123.40	75.56	123.40	B6755
1026	52578016	52578016 Trash Removal - Admin & General	386.63	183.88	202.75	183.88	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(216.34)	(67.86)	(148.48)	(67.86)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	157.54	43.02	114.52	43.02	B6755
1026	52583016	52583016 Water & WW - Admin & General	635.53	138.35	497.18	138.35	B6758
1026		Total: Building Maintenance and Services	10,484.15	(7,564.33)	18,048.48	(7,564.33)	
1026	52574013	52574013 Telephone - Water Treatment	691.80	(787.80)	1,479.60	(787.80)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	455.13	(723.26)	1,178.39	(723.26)	B6755
1026	52574016	52574016 Telephone - Admin & General	9,598.32	5,610.66	3,987.66	5,610.66	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	125.85	(75.19)	201.04	(75.19)	B6751

1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	128.63	(118.14)	246.77	(118.14)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,170.89)	1,170.89	(1,170.89)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	354.35	(4,371.31)	4,725.66	(4,371.31)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,756.95	(1,265.33)	3,022.28	(1,265.33)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,924.26	795.02	2,129.24	795.02	B6758
1026		Total: Telecommunication expenses	16,035.29	(2,106.24)	18,141.53	(2,106.24)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(24.86)	(24.86)	-	(24.86)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	544.58	355.77	188.81	355.77	B6758
1026	52566016	52566016 Postage - Admin & General	138.73	131.73	7.00	131.73	B6758
1026	52566700	52566700 Printing	-	(1,061.17)	1,061.17	(1,061.17)	B6758
1026		Total: Postage, printing and stationary	658.45	(598.53)	1,256.98	(598.53)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,925.98	90.74	3,835.24	90.74	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	434.63	(72.70)	507.33	(72.70)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	496.30	94.51	401.79	94.51	B6758
1026	52571500	52571500 Software Licenses	1,645.72	(282.39)	1,928.11	(282.39)	B6758
1026	52582012	52582012 Uniforms - Pumping	369.29	210.89	158.40	210.89	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(204.98)	204.98	(204.98)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,949.15	1,579.36	369.79	1,579.36	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	845.74	492.46	353.28	492.46	B6757
1026	52582016	52582016 Uniforms - Admin & General	426.05	234.55	191.50	234.55	B6757
1026	52599800	52599800 PCard Undistributed	(340.63)	(1,753.41)	1,412.78	(1,753.41)	B6758
1026		Total: Office supplies and services	9,752.23	389.03	9,363.20	389.03	
1026	52534000	52534000 Employee Expenses	5,262.10	5,240.78	21.32	5,240.78	B6758
1026	52534200	52534200 Conferences & Registration	1,690.00	(26,493.50)	28,183.50	(26,493.50)	B6758
1026	52535000	52535000 Meals Deductible	2,938.45	2,567.31	371.14	2,567.31	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	1,289.08	8,190.60	(6,901.52)	8,190.60	B6758
1026		Total: Employee related expense travel & entertainme	11,179.63	(10,494.81)	21,674.44	(10,494.81)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(32.91)	32.91	(32.91)	B6201
1026	52001200	52001200 M & S Oper - Pumping	985.00	985.00	-	985.00	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,009.04	5,885.52	123.52	5,885.52	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	11,971.37	5,748.04	6,223.33	5,748.04	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	458.23	458.23	-	458.23	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(3,236.49)	(8,111.38)	4,874.89	(8,111.38)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	70.46	0.46	70.00	0.46	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	80.20	(1,429.06)	1,509.26	(1,429.06)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	235.18	(310.44)	545.62	(310.44)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(23,936.37)	(5,185.95)	(18,750.42)	(5,185.95)	B6758
1026	52514700	52514700 Community Partnerships	10,859.86	4,102.27	6,757.59	4,102.27	B6758
1026	52514900	52514900 Customer Education	1,103.65	(6,357.77)	7,461.42	(6,357.77)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	2,996.65	2,996.65	-	2,996.65	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(750.00)	750.00	(750.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	3,998.10	(407.51)	4,405.61	(407.51)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	(5,016.60)	(5,016.60)	-	(5,016.60)	B6758
1026	52554500	52554500 Lab Supplies	3,164.12	(141.77)	3,305.89	(141.77)	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	277.09	48.00	229.09	48.00	B6758
1026	52585000	52585000 Discounts Available	(385.38)	1,281.54	(1,666.92)	1,281.54	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	65.50	20.45	45.05	20.45	B6758
1026		Total: Miscellaneous expenses	11,118.79	(6,117.82)	17,236.61	(6,117.82)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(76.14)	3.36	(79.50)	3.36	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(1,865.78)	1,946.50	(1,865.78)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	4.58	(1,862.42)	1,867.00	(1,862.42)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	123,936.53	122,829.17	1,107.36	122,829.17	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,442.72	(947.27)	2,389.99	(947.27)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(516.21)	516.21	(516.21)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(449.01)	449.01	(449.01)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(140,773.39)	(118,406.65)	(22,366.74)	(118,406.65)	B6508
1026	55010100	55010100 Transportation Lease Costs	2,401.25	(839.75)	3,241.00	(839.75)	B6508
1026	55010200	55010200 Transportation Lease Fuel	26,953.52	7,666.06	19,287.46	7,666.06	B6508
1026	55010300	55010300 Transportation Lease Maint	12,513.77	(12,186.02)	24,699.79	(12,186.02)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(25.76)	25.76	(25.76)	B6508
1026		Total: Transportation	26,474.40	(2,875.44)	29,349.84	(2,875.44)	
1026		Total: Operating supplies and services	192,451.25	17,994.86	174,456.39	17,994.86	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	29,260.87	(42,534.03)	71,794.90	(42,534.03)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	29,260.87	(42,534.03)	71,794.90	(42,534.03)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,483.82	6,064.38	1,419.44	6,064.38	B6757
1026	52520000	52520000 Collection Agencies	(11.24)	33.28	(44.52)	33.28	B6757
1026		Total: Customer accounting, other	7,472.58	6,097.66	1,374.92	6,097.66	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,065.10	6,042.47	44,022.63	6,042.47	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,512.81	(11.31)	2,524.12	(11.31)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,202.63)	(362.64)	(839.99)	(362.64)	B6588
1026	55730000	55730000 Insurance Other	846.64	119.76	726.88	119.76	B6598

1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,485.24	7,508.28	65,976.96	7,508.28	
1026	62002100	62002100 M&S Maint - Source of Supply	593.52	593.52	-	593.52	B6202
1026	62002200	62002200 M&S Maint - Pumping	3,031.84	1,305.71	1,726.13	1,305.71	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	404.74	342.50	62.24	342.50	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	11,685.17	(4,987.83)	16,673.00	(4,987.83)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	181.75	(46.77)	228.52	(46.77)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	100.00	100.00	-	100.00	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(802.06)	(1,934.16)	1,132.10	(1,934.16)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	651.09	(300.21)	651.09	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	38,777.49	16,037.45	22,740.04	16,037.45	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	567.00	(717.00)	1,284.00	(717.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	3,342.60	(5,480.34)	8,822.94	(5,480.34)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(2,938.62)	2,938.62	(2,938.62)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	11,939.69	11,780.32	159.37	11,780.32	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	(23,410.04)	(59,991.58)	36,581.54	(59,991.58)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,673.60	923.60	750.00	923.60	B6358
1026		Total: Maintenance supplies and services	48,436.18	(44,362.11)	92,798.29	(44,362.11)	
1026	88101000	88101000 Capital Movements - UP	1,676,014.01	1,549,813.00	126,201.01	1,549,813.00	B6758
1026	88106000	88106000 Capital Movements - CCNC	(572,249.02)	(1,890,450.15)	1,318,201.13	(1,890,450.15)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,061,745.61	(234,468.83)	1,296,214.44	(234,468.83)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(28,940.14)	28,940.14	(28,940.14)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(415,215.04)	(415,215.04)	-	(415,215.04)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	102,885.34	88,806.80	14,078.54	88,806.80	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(43,321.64)	2,205,597.36	(2,248,919.00)	2,205,597.36	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	27,287.35	(59,860.99)	87,148.34	(59,860.99)	B6758
1026	88257100	88257100 Capital Movements - RWIP	252,942.93	65,789.06	187,153.87	65,789.06	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	-	-	-	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(34,981.00)	(34,981.00)	-	(34,981.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(102,885.34)	(34,967.34)	(67,918.00)	(34,967.34)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(14,732.13)	85,537.45	(100,269.58)	85,537.45	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,937,491.07)	(1,296,660.18)	(640,830.89)	(1,296,660.18)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,836,125.70	(71,541.69)	1,907,667.39	(71,541.69)	
1026	68011000	68011000 Depreciation Exp - UPIS General	818,814.85	(25,446.60)	844,261.45	(25,446.60)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	105,749.57	105,749.57	-	105,749.57	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(50,911.42)	(50,911.42)	-	(50,911.42)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,099.62)	(417.18)	(5,682.44)	(417.18)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,833.24)	(686.17)	(18,147.07)	(686.17)	B403
1026		Total: Depreciation	848,720.14	28,288.20	820,431.94	28,288.20	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	65,933.03	4,242.26	61,690.77	4,242.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(10.82)	(484.54)	(10.82)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.72)	(91.61)	(2,334.11)	(91.61)	B403
1026		Total: Removal costs, net	63,011.95	4,139.83	58,872.12	4,139.83	
1026		Total: Depreciation and amortization	911,825.06	28,303.45	883,521.61	28,303.45	
1026	69011000	69011000 FIT - Current	169,901.87	47,484.87	122,417.00	47,484.87	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	169,901.87	47,484.87	122,417.00	47,484.87	
1026	69021000	69021000 SIT - Current	26,324.23	25,955.23	369.00	25,955.23	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	26,324.23	25,955.23	369.00	25,955.23	
1026		Total: Current income taxes - operating	196,226.10	73,440.10	122,786.00	73,440.10	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(56,787.36)	(259,671.36)	202,884.00	(259,671.36)	B41010
1026		Total: Deferred federal income tax expense	(56,787.36)	(69,065.35)	12,277.99	(69,065.35)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	88,484.04	(20,924.96)	109,409.00	(20,924.96)	B41011
1026		Total: Deferred state income tax expense	88,484.04	(9,057.24)	97,541.28	(9,057.24)	
1026		Total: Deferred taxes	31,696.68	(78,122.59)	109,819.27	(78,122.59)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(599.57)	(202.57)	(397.00)	(202.57)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,906.14)	1,802.86	(5,709.00)	1,802.86	B41211
1026		Total: Amortization of investment tax credits	(4,505.71)	1,600.29	(6,106.00)	1,600.29	
1026		Total: Incomes Taxes -Operating	223,417.07	(3,082.20)	226,499.27	(3,082.20)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	0.01	0.01	-	0.01	B40812
1026	68532100	68532100 FUTA Cap Credits	-	-	-	-	B40812
1026	68533000	68533000 FICA	51,079.48	(2,461.64)	53,541.12	(2,461.64)	B40812
1026	68533100	68533100 FICA Cap Credits	(20,266.95)	(2,898.83)	(17,368.12)	(2,898.83)	B40812
1026	68535000	68535000 SUTA	0.01	0.01	-	0.01	B40812
1026	68535100	68535100 SUTA Cap Credits	-	-	-	-	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,051.82	3,051.82	58,000.00	3,051.82	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	471,660.19	(18,406.90)	490,067.09	(18,406.90)	
1026		Total: Operating expenses, net	3,443,028.02	(64,727.34)	3,507,755.36	(64,727.34)	
1026		Total: Operating Income (loss)	(1,855,248.70)	(282,431.13)	(1,572,817.57)	(282,431.13)	
1026	70510000	70510000 AFUDC - Equity	(12,071.97)	(2,628.50)	(9,443.47)	(2,628.50)	B420
1026		Total: Allowance for funds used during construction	(12,071.97)	(2,628.50)	(9,443.47)	(2,628.50)	
1026	71511000	71511000 M&J Revenues	(11,161.30)	(4,879.30)	(6,282.00)	(4,879.30)	B415
1026	71521000	71521000 M&J Expenses	8,212.07	(447.55)	8,659.62	(447.55)	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(12,626.29)	12,626.29	(12,626.29)	B426

1026		Total: Other miscellaneous income	(2,949.23)	(17,953.14)	15,003.91	(17,953.14)	
1026		Total: Other Income	(15,021.20)	(20,581.64)	5,560.44	(20,581.64)	
1026	75840000	75840000 Lobbying Expenses	315.32	(14,984.68)	15,300.00	(14,984.68)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	315.32	(14,984.68)	15,300.00	(14,984.68)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	1,088.00	(1,088.00)	1,088.00	B40920
1026		Total: Current federal income taxes - non-operating	-	1,088.00	(1,088.00)	1,088.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	369.00	(369.00)	369.00	B40920
1026		Total: Current state income taxes - non-operating	-	369.00	(369.00)	369.00	
1026		Total: Other Deductions	315.32	(13,527.68)	13,843.00	(13,527.68)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	335,903.78	33,673.61	302,230.17	33,673.61	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,462.16	119.40	1,342.76	119.40	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	376,941.95	33,793.01	343,148.94	33,793.01	
1026	81315000	81315000 Interest Short Term Debt Intercompany	505.76	(5,833.02)	6,338.78	(5,833.02)	B4272
1026		Total: Interest on short-term debt	505.76	(5,833.02)	6,338.78	(5,833.02)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(13,327.59)	(2,901.79)	(10,425.80)	(2,901.79)	B420
1026		Total: Allowance for borrowed funds used during cons	(13,327.59)	(2,901.79)	(10,425.80)	(2,901.79)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,347.07	675.09	5,671.98	675.09	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,843.70	674.97	7,168.73	674.97	
1026		Total: Interest Charges	371,963.82	25,733.17	346,230.65	25,733.17	
1026		Total: Other Income (Expenses)	357,257.94	(8,376.15)	365,634.09	(8,376.15)	
1026		Total: Income (loss) before income taxes	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026		Total: Net income (loss)	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026		Total: Net Income Available to common stockholders	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,497,990.76)	(290,807.28)	(1,207,183.48)	(290,807.28)	

Tennessee American Water Company
Trial Balance as of June 30, 2022

Company Code	Account Number	Description	June 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,979,857.10)	(71,000.55)	(1,908,856.55)	(71,000.55)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(571,037.71)	59,728.17	(630,765.88)	59,728.17	B4611
1026	40112000	40112000 Residential Sales Unbilled	(44,539.17)	103,960.76	(148,499.93)	103,960.76	B4611
1026		Total: Water revenues - residential	(2,595,433.98)	92,688.38	(2,688,122.36)	92,688.38	
1026	40121000	40121000 Commercial Sales Billed	(1,369,709.51)	(5,859.99)	(1,363,849.52)	(5,859.99)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(394,647.96)	55,799.18	(450,447.14)	55,799.18	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(53,170.43)	20,717.06	(73,887.49)	20,717.06	B4612
1026		Total: Water revenues - commercial	(1,817,527.90)	70,656.25	(1,888,184.15)	70,656.25	
1026	40131000	40131000 Industrial Sales Billed	(404,927.40)	(90,314.86)	(314,612.54)	(90,314.86)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(117,062.33)	(13,145.77)	(103,916.56)	(13,145.77)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(13,264.33)	21,231.17	(34,495.50)	21,231.17	B4613
1026		Total: Water revenues - industrial	(535,254.06)	(82,229.46)	(453,024.60)	(82,229.46)	
1026	40145000	40145000 Private Fire Billed	(224,645.35)	(7,423.83)	(217,221.52)	(7,423.83)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(63,634.23)	(16,167.72)	(47,466.51)	(16,167.72)	B4622
1026	40146000	40146000 Private Fire Unbilled	-	-	-	-	B4622
1026		Total: Water revenues - private fire	(288,279.58)	(23,591.55)	(264,688.03)	(23,591.55)	
1026	40151000	40151000 Public Authority Billed	(233,659.79)	42,401.15	(276,060.94)	42,401.15	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(67,353.17)	24,048.03	(91,401.20)	24,048.03	B4614
1026	40152000	40152000 Public Authority Unbilled	(36,293.20)	(15,382.61)	(20,910.59)	(15,382.61)	B4614
1026		Total: Water revenues - public authority	(337,306.16)	51,066.57	(388,372.73)	51,066.57	
1026	40161000	40161000 Sales for Resale Billed	(87,692.43)	4,763.93	(92,456.36)	4,763.93	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(25,216.93)	5,321.41	(30,538.34)	5,321.41	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,872.58)	26,507.27	(29,379.85)	26,507.27	B466
1026		Total: Water revenues - sales for resale	(115,781.94)	36,592.61	(152,374.55)	36,592.61	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	307,739.86	(17,230.19)	324,970.05	(17,230.19)	B474
1026		Total: Water revenues - other	307,739.86	(17,230.19)	324,970.05	(17,230.19)	
1026		Total: Water revenues	(5,381,843.76)	127,952.61	(5,509,796.37)	127,952.61	
1026	40289900	40289900 Other WW Revenue	-	3,474.53	(3,474.53)	3,474.53	B536
1026		Total: Sewer revenues	-	3,474.53	(3,474.53)	3,474.53	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(26,301.44)	897.78	(27,199.22)	897.78	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	(354.16)	(16,507.82)	(354.16)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,700.00)	(600.00)	(3,100.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(23,565.00)	(435.00)	(23,130.00)	(435.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,508.68)	(70.63)	(1,438.05)	(70.63)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(20,612.00)	(2,070.00)	(18,542.00)	(2,070.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(92,549.10)	(2,632.01)	(89,917.09)	(2,632.01)	
1026		Total: Operating revenues	(5,474,392.86)	128,795.13	(5,603,187.99)	128,795.13	
1026	51010000	51010000 Purchased Water	12,727.84	1,233.54	11,494.30	1,233.54	B6101
1026		Total: Purchased water	12,727.84	1,233.54	11,494.30	1,233.54	
1026	51510011	51510011 Purchased Power - Source of Supply	3,339.29	420.03	2,919.26	420.03	B6151
1026	51510012	51510012 Purchased Power - Pumping	233,096.33	49,910.16	183,186.17	49,910.16	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,576.38	256.71	6,319.67	256.71	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,051.93	232.14	1,819.79	232.14	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(87,784.85)	(189,674.94)	101,890.09	(189,674.94)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	157,279.08	(138,855.90)	296,134.98	(138,855.90)	
1026	51800000	51800000 Chemicals	142,502.25	51,830.37	90,671.88	51,830.37	B6183
1026		Total: Chemicals	142,502.25	51,830.37	90,671.88	51,830.37	
1026	51110000	51110000 Waste Disposal	61,249.76	43,974.10	17,275.66	43,974.10	B6753
1026		Total: Waste disposal	61,249.76	43,974.10	17,275.66	43,974.10	
1026		Total: Production costs	373,758.93	(41,817.89)	415,576.82	(41,817.89)	
1026	50100000	50100000 Labor Natural Account	269,456.91	13,081.20	256,375.71	13,081.20	B6018
1026	50100001	50100001 Labor Expense Accrual	89,464.46	23,303.53	66,160.93	23,303.53	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(21.00)	21.00	(21.00)	B6011
1026	50101200	50101200 Labor Oper Pumping	88,072.81	1,322.30	86,750.51	1,322.30	B6011
1026	50101300	50101300 Labor Oper Water Treatment	14,860.52	(3,563.69)	18,424.21	(3,563.69)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	57,228.14	8,311.73	48,916.41	8,311.73	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	23,472.44	(12,758.14)	36,230.58	(12,758.14)	B6017
1026	50101600	50101600 Labor Oper Admin & General	56,451.34	(14,946.91)	71,398.25	(14,946.91)	B6018
1026	50102200	50102200 Labor Maint Pumping	(76.88)	(76.88)	-	(76.88)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	-	189.31	(189.31)	189.31	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	4,611.00	(4,276.17)	8,887.17	(4,276.17)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,376.12	1,850.81	12,525.31	1,850.81	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,274.26	2,323.81	13,950.45	2,323.81	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,850.54	4,779.03	8,071.51	4,779.03	B6016
1026	50109900	50109900 Labor Capitalized Credits	(248,599.92)	(30,111.27)	(218,488.65)	(30,111.27)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	48,678.10	3,106.41	45,571.69	3,106.41	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,814.56	1,032.06	4,782.50	1,032.06	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,963.65	(1,542.49)	3,506.14	(1,542.49)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,689.06	467.63	1,221.43	467.63	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	550.49	550.49	-	550.49	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,076.85	978.68	1,098.17	978.68	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	433.89	433.89	-	433.89	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	616.82	(1,008.42)	1,625.24	(1,008.42)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	737.44	10.89	726.55	10.89	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	877.70	(13.01)	890.71	(13.01)	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	88.54	67.73	20.81	67.73	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(48,678.10)	(3,106.41)	(45,571.69)	(3,106.41)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	52.97	52.97	-	52.97	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	36.72	1,228.80	36.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	771.98	65.00	706.98	65.00	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	370.79	(40.57)	411.36	(40.57)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(52.97)	(52.97)	-	(52.97)	B6018
1026	50171000	50171000 Annual Performance Plan	39,945.67	12,878.33	27,067.34	12,878.33	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(9,223.07)	(1,335.60)	(7,887.47)	(1,335.60)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	18,227.65	7,705.47	10,522.18	7,705.47	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	464,649.28	9,694.46	454,954.82	9,694.46	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,722.74)	(2,302.65)	(7,420.09)	(2,302.65)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	11,207.26	4,816.35	6,390.91	4,816.35	
1026	50510000	50510000 PBOP Expense	7,412.00	1,099.90	6,312.10	1,099.90	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(3,538.27)	(1,135.32)	(2,402.95)	(1,135.32)	B6048
1026	50550000	50550000 Group Insurance Expense	147,818.10	(3,951.50)	151,769.60	(3,951.50)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(63,891.62)	(4,841.89)	(59,049.73)	(4,841.89)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(21,265.79)	(8,467.81)	(12,797.98)	(8,467.81)	
1026	50421000	50421000 401k Expense	19,825.03	420.49	19,404.54	420.49	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,520.29)	(1,261.78)	(7,258.51)	(1,261.78)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,054.19	577.60	27,476.59	577.60	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(11,363.04)	(1,536.89)	(9,826.15)	(1,536.89)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,393.70	(140.89)	2,534.59	(140.89)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(961.02)	(37.98)	(923.04)	(37.98)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,932.32	1,932.32	-	1,932.32	B6048
1026	50451000	50451000 Employee Awards	232.01	(43.29)	275.30	(43.29)	B6048
1026	50452000	50452000 Employee Physical Exams	283.34	720.34	(437.00)	720.34	B6048
1026	50456000	50456000 Tuition Aid	2,243.60	2,243.60	-	2,243.60	B6048
1026	50457000	50457000 Training	864.06	(2,500.94)	3,365.00	(2,500.94)	B6048
1026		Total: Other benefits	34,983.90	372.58	34,611.32	372.58	
1026		Total: Employee-related costs	489,574.65	6,415.58	483,159.07	6,415.58	
1026	53401000	53401000 AWWSC Services - Labor OPEX	385,271.43	35,229.70	350,041.73	35,229.70	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,051.55	(2,620.51)	15,672.06	(2,620.51)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,129.62	(5,139.38)	41,269.00	(5,139.38)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,011.57	362.27	20,649.30	362.27	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	62,480.52	(7,412.24)	69,892.76	(7,412.24)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,807.01	27,072.32	3,734.69	27,072.32	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,046.44	3,316.40	14,730.04	3,316.40	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	90,349.05	(784.54)	91,133.59	(784.54)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	27,941.24	8,704.32	19,236.92	8,704.32	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	30,719.55	(14,181.41)	44,900.96	(14,181.41)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	48,142.07	6,734.58	41,407.49	6,734.58	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,064.58	(1,828.10)	19,892.68	(1,828.10)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(782.47)	(2,812.23)	2,029.76	(2,812.23)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	803.06	161.63	641.43	161.63	B6348
1026		Total: Service Company Costs	782,035.22	46,802.81	735,232.41	46,802.81	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(25,136.71)	(25,136.71)	-	(25,136.71)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(3,913.45)	3,913.45	(3,913.45)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,084.12	441.21	3,642.91	441.21	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	13,119.79	(3,754.54)	16,874.33	(3,754.54)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	435.00	(165.00)	600.00	(165.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	16,234.00	9,827.00	6,407.00	9,827.00	B6328
1026	53155000	53155000 Contract Services - Legal	59,136.93	20,007.40	39,129.53	20,007.40	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	67,873.13	(2,694.09)	70,567.22	(2,694.09)	
1026	52532013	52532013 Electricity - Water Treatment	3,422.96	746.22	2,676.74	746.22	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,367.32	505.17	1,862.15	505.17	B6755
1026	52532016	52532016 Electricity - Admin & General	181.10	59.88	121.22	59.88	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(13,926.78)	13,926.78	(13,926.78)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	9,344.00	9,245.70	98.30	9,245.70	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.36	(3.06)	13.42	(3.06)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	277.46	(394.21)	671.67	(394.21)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	173.05	(84.70)	257.75	(84.70)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.29	(9.53)	19.82	(9.53)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(95.88)	95.88	(95.88)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	9,253.50	5,394.91	3,858.59	5,394.91	B6758
1026	52571011	52571011 Security Service - Source of Supply	14,001.62	11,715.44	2,286.18	11,715.44	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	2,347.73	2,347.73	-	2,347.73	B6755
1026	52571016	52571016 Security Service - Admin & General	(5,746.10)	(5,746.10)	-	(5,746.10)	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	216.20	117.29	98.91	117.29	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	321.05	243.08	77.97	243.08	B6755
1026	52578016	52578016 Trash Removal - Admin & General	772.31	239.16	533.15	239.16	B6758
1026	52583013	52583013 Water & WW - Water Treatment	271.66	664.22	(392.56)	664.22	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	167.98	(38.54)	206.52	(38.54)	B6755
1026	52583016	52583016 Water & WW - Admin & General	364.26	(791.75)	1,156.01	(791.75)	B6758
1026		Total: Building Maintenance and Services	37,756.75	10,188.25	27,568.50	10,188.25	
1026	52574013	52574013 Telephone - Water Treatment	691.80	(379.96)	1,071.76	(379.96)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	455.10	(360.36)	815.46	(360.36)	B6755

1026	52574016	52574016 Telephone - Admin & General	18,385.44	8,113.81	10,271.63	8,113.81	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	(65.14)	(110.16)	45.02	(110.16)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	119.28	(12.79)	132.07	(12.79)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(342.36)	342.36	(342.36)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,774.91	1,713.64	1,061.27	1,713.64	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,711.56	(299.23)	2,010.79	(299.23)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	2,901.08	1,204.96	1,696.12	1,204.96	B6758
1026		Total: Telecommunication expenses	26,974.03	9,527.55	17,446.48	9,527.55	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	-	-	-	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	622.16	(261.29)	883.45	(261.29)	B6758
1026	52566016	52566016 Postage - Admin & General	61.60	52.05	9.55	52.05	B6758
1026	52566700	52566700 Printing	145.09	(1,344.38)	1,489.47	(1,344.38)	B6758
1026		Total: Postage, printing and stationary	828.85	(1,553.62)	2,382.47	(1,553.62)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	41.63	41.63	-	41.63	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,117.67	658.10	3,459.57	658.10	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(52.77)	52.77	(52.77)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	407.15	(187.44)	594.59	(187.44)	B6755
1026	52562015	52562015 Office & Admin Supplies - Customer Accounting	-	-	-	-	B6757
1026	52562016	52562016 Office & Admin Supplies - Admin & General	893.93	717.81	176.12	717.81	B6758
1026	52571500	52571500 Software Licenses	2,146.56	294.28	1,852.28	294.28	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(904.78)	904.78	(904.78)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,343.98	377.12	966.86	377.12	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(877.25)	877.25	(877.25)	B6757
1026	52582016	52582016 Uniforms - Admin & General	540.84	540.84	-	540.84	B6757
1026	52599800	52599800 PCard Undistributed	(122.51)	1,290.27	(1,412.78)	1,290.27	B6758
1026		Total: Office supplies and services	9,369.25	1,897.81	7,471.44	1,897.81	
1026	52534000	52534000 Employee Expenses	(664.56)	(4,139.63)	3,475.07	(4,139.63)	B6758
1026	52534200	52534200 Conferences & Registration	-	(5,431.24)	5,431.24	(5,431.24)	B6758
1026	52535000	52535000 Meals Deductible	763.63	(1,359.87)	2,123.50	(1,359.87)	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	(2,564.41)	(17,309.43)	14,745.02	(17,309.43)	B6758
1026		Total: Employee related expense travel & entertainme	(2,465.34)	(28,240.17)	25,774.83	(28,240.17)	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(171.30)	171.30	(171.30)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(240.48)	240.48	(240.48)	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,063.11	882.90	180.21	882.90	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,825.99	(12,082.85)	17,908.84	(12,082.85)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,501.43	5,704.41	3,797.02	5,704.41	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	27.30	(250.96)	278.26	(250.96)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,208.32	544.32	3,664.00	544.32	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	394.66	394.66	-	394.66	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	259.20	259.20	-	259.20	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	684.66	684.66	-	684.66	B6755
1026	52501600	52501600 Misc Oper - Admin & General	2,567.86	(3,593.20)	6,161.06	(3,593.20)	B6758
1026	52514700	52514700 Community Partnerships	791.10	(7,308.90)	8,100.00	(7,308.90)	B6758
1026	52514900	52514900 Customer Education	1,103.65	(1,786.98)	2,890.63	(1,786.98)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	3,032.34	3,032.34	-	3,032.34	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	1,546.50	1,546.50	-	1,546.50	B6758
1026	52515001	52515001 Community Relations - Specialty	(2,700.00)	(2,700.00)	-	(2,700.00)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	6,928.50	(1,748.51)	8,677.01	(1,748.51)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(9,180.47)	9,180.47	(9,180.47)	B6758
1026	52554500	52554500 Lab Supplies	5,638.95	3,012.36	2,626.59	3,012.36	B6753
1026	52556000	52556000 Lobbying Expenses	-	(409.16)	409.16	(409.16)	B6758
1026	52568000	52568000 Research & Development	1,419.18	109.96	1,309.22	109.96	B6758
1026	52579000	52579000 Trustee Fees	1,185.25	1,185.25	-	1,185.25	B6758
1026	52585000	52585000 Discounts Available	(8,269.94)	(7,632.80)	(637.14)	(7,632.80)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	10.67	(25.90)	36.57	(25.90)	B6758
1026		Total: Miscellaneous expenses	35,218.73	(29,774.95)	64,993.68	(29,774.95)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(49.63)	(538.60)	488.97	(538.60)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(4,862.96)	4,943.68	(4,862.96)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	31.09	(5,401.56)	5,432.65	(5,401.56)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	102,514.21	52,651.34	49,862.87	52,651.34	B6508
1026	55000012	55000012 Transportation Oper - Pumping	48.06	48.06	-	48.06	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	96.11	(176.38)	272.49	(176.38)	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,822.78	247.83	1,574.95	247.83	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	111.39	23.03	88.36	23.03	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(120,413.57)	(45,306.54)	(75,107.03)	(45,306.54)	B6508
1026	55010100	55010100 Transportation Lease Costs	7,486.90	866.70	6,620.20	866.70	B6508
1026	55010200	55010200 Transportation Lease Fuel	31,459.72	10,426.38	21,033.34	10,426.38	B6508
1026	55010300	55010300 Transportation Lease Maint	9,498.24	(47,259.87)	56,758.11	(47,259.87)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	1,334.97	1,062.81	272.16	1,062.81	B6508
1026		Total: Transportation	33,958.81	(27,416.64)	61,375.45	(27,416.64)	
1026		Total: Operating supplies and services	209,545.30	(73,467.42)	283,012.72	(73,467.42)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	43,685.61	(20,178.81)	63,864.42	(20,178.81)	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	5,704.54	7,757.39	(2,052.85)	7,757.39	B6707
1026		Total: Uncollectible accounts expense	49,390.15	(12,421.42)	61,811.57	(12,421.42)	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,392.32	(7,874.79)	15,267.11	(7,874.79)	B6757
1026	52520000	52520000 Collection Agencies	(47.97)	(44.23)	(3.74)	(44.23)	B6757
1026		Total: Customer accounting, other	7,344.35	(7,919.02)	15,263.37	(7,919.02)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,191.77	6,169.05	44,022.72	6,169.05	B6578

1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,586.48	62.36	2,524.12	62.36	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,219.09)	(189.25)	(1,029.84)	(189.25)	B6588
1026	55730000	55730000 Insurance Other	796.39	54.68	741.71	54.68	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,618.87	7,816.84	65,802.03	7,816.84	
1026	62002100	62002100 M&S Maint - Source of Supply	96.47	96.47	-	96.47	B6202
1026	62002200	62002200 M&S Maint - Pumping	7,493.17	5,596.84	1,896.33	5,596.84	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,584.70	(1,261.91)	2,846.61	(1,261.91)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,251.11	3,104.21	13,146.90	3,104.21	B6206
1026	62002600	62002600 M&S Maint - Admin & General	927.03	773.89	153.14	773.89	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	(100.00)	(275.00)	175.00	(275.00)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	252.34	(415.46)	667.80	(415.46)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(441.46)	792.34	(441.46)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	9,103.81	(510.81)	9,614.62	(510.81)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,047.50	1,928.50	1,119.00	1,928.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	0.01	0.01	-	0.01	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	(1,800.00)	(1,800.00)	-	(1,800.00)	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(1,382.89)	1,382.89	(1,382.89)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,511.31	1,352.90	158.41	1,352.90	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	57,420.48	27,943.21	29,477.27	27,943.21	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,223.64	(2,967.17)	4,190.81	(2,967.17)	B6358
1026		Total: Maintenance supplies and services	97,362.45	31,741.33	65,621.12	31,741.33	
1026	88101000	88101000 Capital Movements - UP	3,265,621.51	2,363,056.76	902,564.75	2,363,056.76	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,673,674.75)	(3,035,425.64)	1,361,750.89	(3,035,425.64)	B6758
1026	88107000	88107000 Capital Movements - CWIP	854,868.49	1,028,273.04	(173,404.55)	1,028,273.04	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	10,074.65	(10,074.65)	10,074.65	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(230,412.18)	(230,412.18)	-	(230,412.18)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	184,985.21	184,985.21	-	184,985.21	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	61,720.29	279,064.68	(217,344.39)	279,064.68	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(60,379.01)	(185,576.01)	125,197.00	(185,576.01)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	883,533.44	743,391.26	140,142.18	743,391.26	B6758
1026	88257100	88257100 Capital Movements - RWIP	(147,515.45)	(229,979.32)	82,463.87	(229,979.32)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(68,348.33)	(68,348.33)	-	(68,348.33)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	12,835.00	12,835.00	-	12,835.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(123,055.46)	(139,900.70)	16,845.24	(139,900.70)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	89,707.05	80,925.61	8,781.44	80,925.61	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,049,885.81)	(812,964.03)	(2,236,921.78)	(812,964.03)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,082,629.92	(42,849.19)	2,125,479.11	(42,849.19)	
1026	68011000	68011000 Depreciation Exp - UPIS General	820,814.36	(27,510.90)	848,325.26	(27,510.90)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	106,626.97	106,626.97	-	106,626.97	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(47,602.66)	(47,602.66)	-	(47,602.66)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(6,194.78)	(451.22)	(5,743.56)	(451.22)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,833.24)	(686.17)	(18,147.07)	(686.17)	B403
1026		Total: Depreciation	854,810.65	30,376.02	824,434.63	30,376.02	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	66,039.46	4,168.48	61,870.98	4,168.48	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(495.36)	(1.20)	(494.16)	(1.20)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,425.72)	(91.61)	(2,334.11)	(91.61)	B403
1026		Total: Removal costs, net	63,118.38	4,075.67	59,042.71	4,075.67	
1026		Total: Depreciation and amortization	918,022.00	30,327.11	887,694.89	30,327.11	
1026	69011000	69011000 FIT - Current	140,907.84	27,187.84	113,720.00	27,187.84	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	140,907.84	27,187.84	113,720.00	27,187.84	
1026	69021000	69021000 SIT - Current	37,184.41	(4,331.59)	41,516.00	(4,331.59)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	37,184.41	(4,331.59)	41,516.00	(4,331.59)	
1026		Total: Current income taxes - operating	178,092.25	22,856.25	155,236.00	22,856.25	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	26,627.48	(251,979.52)	278,607.00	(251,979.52)	B41010
1026		Total: Deferred federal income tax expense	26,627.48	(61,373.51)	88,000.99	(61,373.51)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	(29,968.39)	(125,352.39)	95,384.00	(125,352.39)	B41011
1026		Total: Deferred state income tax expense	(29,968.39)	(113,484.67)	83,516.28	(113,484.67)	
1026		Total: Deferred taxes	(3,340.91)	(174,858.18)	171,517.27	(174,858.18)	
1026	69522000	69522000 Investment Tax Credits Restored - 3%	-	-	-	-	B41211
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(500.53)	(103.53)	(397.00)	(103.53)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,260.90)	2,448.10	(5,709.00)	2,448.10	B41211
1026		Total: Amortization of investment tax credits	(3,761.43)	2,344.57	(6,106.00)	2,344.57	
1026		Total: Incomes Taxes -Operating	170,989.91	(149,657.36)	320,647.27	(149,657.36)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	45.59	45.59	-	45.59	B40812
1026	68532100	68532100 FUTA Cap Credits	(14.35)	(14.35)	-	(14.35)	B40812
1026	68533000	68533000 FICA	54,782.12	3,462.95	51,319.17	3,462.95	B40812
1026	68533100	68533100 FICA Cap Credits	(21,805.77)	(2,332.04)	(19,473.73)	(2,332.04)	B40812
1026	68535000	68535000 SUTA	13.62	13.62	-	13.62	B40812
1026	68535100	68535100 SUTA Cap Credits	(4.37)	(4.37)	-	(4.37)	B40812
1026	68543000	68543000 Other Taxes and Licenses	60,896.36	2,896.36	58,000.00	2,896.36	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	473,709.02	(12,030.51)	485,739.53	(12,030.51)	
1026		Total: Operating expenses, net	3,645,350.85	(174,209.95)	3,819,560.80	(174,209.95)	
1026		Total: Operating Income (loss)	(1,829,042.01)	(45,414.82)	(1,783,627.19)	(45,414.82)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	24,979.97	(24,979.97)	24,979.97	B426
1026		Total: Gain/Loss on sale of assets	-	24,979.97	(24,979.97)	24,979.97	

1026	81815100	81815100 Interest Income - STD Intercompany	(237.75)	(237.75)	-	(237.75)	B4273
1026		Total: Interest income	(237.75)	(237.75)	-	(237.75)	
1026	70510000	70510000 AFUDC - Equity	(13,400.19)	3,994.56	(17,394.75)	3,994.56	B420
1026		Total: Allowance for funds used during construction	(13,400.19)	3,994.56	(17,394.75)	3,994.56	
1026	71511000	71511000 M&J Revenues	(10,823.88)	(2,846.88)	(7,977.00)	(2,846.88)	B415
1026	71521000	71521000 M&J Expenses	10,411.50	8,152.37	2,259.13	8,152.37	B416
1026	71621000	71621000 Misc Nonutility Expense	-	-	-	-	B426
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(2,520.33)	2,520.33	(2,520.33)	B426
1026		Total: Other miscellaneous income	(412.38)	2,785.16	(3,197.54)	2,785.16	
1026		Total: Other Income	(14,050.32)	31,521.94	(45,572.26)	31,521.94	
1026	75840000	75840000 Lobbying Expenses	1,616.85	174.12	1,442.73	174.12	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	1,616.85	174.12	1,442.73	174.12	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(945.00)	945.00	(945.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(945.00)	945.00	(945.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(328.00)	328.00	(328.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(328.00)	328.00	(328.00)	
1026		Total: Other Deductions	1,616.85	(1,098.88)	2,715.73	(1,098.88)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.67	319,834.35	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,706.95	177.13	1,529.82	177.13	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,658.98	18,718.80	360,940.18	18,718.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	-	(2,366.30)	2,366.30	(2,366.30)	B4272
1026		Total: Interest on short-term debt	-	(2,366.30)	2,366.30	(2,366.30)	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(14,794.06)	(3,591.90)	(11,202.16)	(3,591.90)	B420
1026		Total: Allowance for borrowed funds used during cons	(14,794.06)	(3,591.90)	(11,202.16)	(3,591.90)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.67	552.96	5,908.71	552.96	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,958.30	552.84	7,405.46	552.84	
1026		Total: Interest Charges	372,823.22	13,313.44	359,509.78	13,313.44	
1026		Total: Other Income (Expenses)	360,389.75	43,736.50	316,653.25	43,736.50	
1026		Total: Income (loss) before income taxes	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026		Total: Net income (loss)	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026		Total: Net Income Available to common stockholders	(1,468,652.26)	(1,678.32)	(1,466,973.94)	(1,678.32)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,925,592.76	275,084.68	1,650,508.08	275,084.68	B438
1026		Total: Common Dividends	1,925,592.76	275,084.68	1,650,508.08	275,084.68	
1026		Total: PROFIT & LOSS STATEMENT	456,940.50	273,406.36	183,534.14	273,406.36	

Tennessee American Water Company
Trial Balance as of July 31, 2022

Company Code	Account Number	Description	July 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,267,034.42)	(257,257.05)	(2,009,777.37)	(257,257.05)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(648,706.94)	15,220.20	(663,927.14)	15,220.20	B4611
1026	40112000	40112000 Residential Sales Unbilled	171,724.88	103,805.36	67,919.52	103,805.36	B4611
1026		Total: Water revenues - residential	(2,744,016.48)	(138,231.49)	(2,605,784.99)	(138,231.49)	
1026	40121000	40121000 Commercial Sales Billed	(1,511,154.97)	(77,858.78)	(1,433,296.19)	(77,858.78)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(432,231.43)	42,138.99	(474,370.42)	42,138.99	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	(65.89)	(65.89)	-	(65.89)	B460
1026	40122000	40122000 Commercial Sales Unbilled	162,040.66	119,001.16	43,039.50	119,001.16	B4612
1026		Total: Water revenues - commercial	(1,781,411.63)	83,215.48	(1,864,627.11)	83,215.48	
1026	40131000	40131000 Industrial Sales Billed	(511,477.99)	(173,305.71)	(338,172.28)	(173,305.71)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(146,078.22)	(34,379.96)	(111,698.26)	(34,379.96)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	80,714.72	67,677.19	13,037.53	67,677.19	B4613
1026		Total: Water revenues - industrial	(576,841.49)	(140,008.48)	(436,833.01)	(140,008.48)	
1026	40145000	40145000 Private Fire Billed	(203,130.64)	13,316.65	(216,447.29)	13,316.65	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(87,753.19)	33,101.89	(120,855.08)	33,101.89	B4622
1026	40146000	40146000 Private Fire Unbilled	-	13.24	(13.24)	13.24	B4622
1026		Total: Water revenues - private fire	(290,883.83)	46,431.78	(337,315.61)	46,431.78	
1026	40151000	40151000 Public Authority Billed	(360,096.46)	(76,588.24)	(283,508.22)	(76,588.24)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(103,010.14)	(9,330.10)	(93,680.04)	(9,330.10)	B4614
1026	40152000	40152000 Public Authority Unbilled	58,962.61	47,797.14	11,165.47	47,797.14	B4614
1026		Total: Water revenues - public authority	(404,143.99)	(38,121.20)	(366,022.79)	(38,121.20)	
1026	40161000	40161000 Sales for Resale Billed	(85,967.74)	5,077.89	(91,045.63)	5,077.89	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,552.39)	5,519.98	(30,072.37)	5,519.98	B466
1026	40162000	40162000 Sales for Resale Unbilled	6,147.90	(19,629.96)	25,777.86	(19,629.96)	B466
1026		Total: Water revenues - sales for resale	(104,372.23)	(9,032.09)	(95,340.14)	(9,032.09)	
1026	40189900	40189900 Other Water Revenue	395,326.51	14,481.20	380,845.31	14,481.20	B474
1026		Total: Water revenues - other	395,326.51	14,481.20	380,845.31	14,481.20	
1026		Total: Water revenues	(5,506,343.14)	(181,264.80)	(5,325,078.34)	(181,264.80)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(37,036.39)	(2,637.65)	(34,398.74)	(2,637.65)	B470
1026	40310200	40310200 Other Revenue - Rent	(16,861.98)	1,062.48	(17,924.46)	1,062.48	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,160.00)	(540.00)	(2,620.00)	(540.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,970.00)	170.01	(21,140.01)	170.01	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,430.92)	3.79	(1,434.71)	3.79	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(24,255.00)	(675.00)	(23,580.00)	(675.00)	B471
1026		Total: Other revenues	(103,714.29)	(2,616.37)	(101,097.92)	(2,616.37)	
1026		Total: Operating revenues	(5,610,057.43)	(183,881.17)	(5,426,176.26)	(183,881.17)	
1026	51010000	51010000 Purchased Water	2,556.16	(9,542.28)	12,098.44	(9,542.28)	B6101
1026		Total: Purchased water	2,556.16	(9,542.28)	12,098.44	(9,542.28)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,562.78	559.88	2,002.90	559.88	B6151
1026	51510012	51510012 Purchased Power - Pumping	301,696.58	85,278.10	216,418.48	85,278.10	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,604.65	1,572.59	6,032.06	1,572.59	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,727.91	1,109.54	1,618.37	1,109.54	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(70,092.98)	(160,117.43)	90,024.45	(160,117.43)	B6158
1026		Total: Fuel and power	244,498.94	(71,597.32)	316,096.26	(71,597.32)	
1026	51800000	51800000 Chemicals	166,950.16	68,036.41	98,913.75	68,036.41	B6183
1026		Total: Chemicals	166,950.16	68,036.41	98,913.75	68,036.41	
1026	51110000	51110000 Waste Disposal	25,431.66	2,041.32	23,390.34	2,041.32	B6753
1026		Total: Waste disposal	25,431.66	2,041.32	23,390.34	2,041.32	
1026		Total: Production costs	439,436.92	(11,061.87)	450,498.79	(11,061.87)	
1026	50100000	50100000 Labor Natural Account	393,259.66	33,889.41	359,370.25	33,889.41	B6018
1026	50100001	50100001 Labor Expense Accrual	(173,465.52)	(35,922.51)	(137,543.01)	(35,922.51)	B6018
1026	50101200	50101200 Labor Oper Pumping	89,641.28	(25,436.77)	115,078.05	(25,436.77)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,139.85	(2,284.06)	21,423.91	(2,284.06)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	43,418.59	(2,349.49)	45,768.08	(2,349.49)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	34,119.37	(5,097.02)	39,216.39	(5,097.02)	B6017
1026	50101600	50101600 Labor Oper Admin & General	89,713.56	(6,745.15)	96,458.71	(6,745.15)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	227.76	72.00	155.76	72.00	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,918.67	2,204.94	9,713.73	2,204.94	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	15,178.00	(1,509.29)	16,687.29	(1,509.29)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	5,752.97	(17,523.56)	23,276.53	(17,523.56)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	10,489.05	(9,489.32)	19,978.37	(9,489.32)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(189,410.84)	(8,509.04)	(180,901.80)	(8,509.04)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	87,793.01	40,752.03	47,040.98	40,752.03	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,268.76	2,682.23	4,586.53	2,682.23	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,656.84	(6,047.22)	7,704.06	(6,047.22)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,763.77	1,981.44	1,782.33	1,981.44	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	624.77	624.77	-	624.77	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,621.67	369.34	1,252.33	369.34	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	256.26	90.42	165.84	90.42	B6012
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,729.94	85.63	1,644.31	85.63	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	471.69	(49.39)	521.08	(49.39)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	841.26	(530.82)	1,372.08	(530.82)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,031.31	1,575.01	456.30	1,575.01	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(87,793.01)	(40,752.03)	(47,040.98)	(40,752.03)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	36.72	1,228.80	36.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	775.68	390.78	384.90	390.78	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	423.76	12.40	411.36	12.40	B6018
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	(321.60)	321.60	(321.60)	B6016
1026	50171000	50171000 Annual Performance Plan	42,893.68	2,402.79	40,490.89	2,402.79	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,027.10)	(948.82)	(6,078.28)	(948.82)	B6018
1026		Total: Salaries and wages	408,580.21	(76,346.18)	484,926.39	(76,346.18)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(9,064.57)	(2,727.74)	(6,336.83)	(2,727.74)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	11,865.43	4,391.26	7,474.17	4,391.26	

1026	50510000	50510000 OPEB Expense	7,412.00	1,079.90	6,332.10	1,079.90	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(3,298.74)	(1,224.46)	(2,074.28)	(1,224.46)	B6048
1026	50550000	50550000 Group Insurance Expense	138,525.43	(16,321.20)	154,846.63	(16,321.20)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(60,462.90)	(6,511.91)	(53,950.99)	(6,511.91)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(26,890.21)	(22,616.67)	(4,273.54)	(22,616.67)	
1026	50421000	50421000 401k Expense	17,965.87	(1,760.97)	19,726.84	(1,760.97)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,827.18)	(1,031.49)	(6,795.69)	(1,031.49)	B6048
1026	50422000	50422000 Defined Contribution Expense	25,913.93	(2,517.26)	28,431.19	(2,517.26)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,514.87)	(1,614.29)	(8,900.58)	(1,614.29)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,298.84	(361.79)	2,660.63	(361.79)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(883.84)	(98.29)	(785.55)	(98.29)	B6048
1026	50450012	50450012 Other Welfare - Pumping	4,214.62	4,214.62	-	4,214.62	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	1,000.00	-	1,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	668.99	(386.94)	1,055.93	(386.94)	B6048
1026	50451000	50451000 Employee Awards	535.23	528.30	6.93	528.30	B6048
1026	50452000	50452000 Employee Physical Exams	(130.77)	(609.07)	478.30	(609.07)	B6048
1026	50456000	50456000 Tuition Aid	975.00	975.00	-	975.00	B6048
1026	50457000	50457000 Training	1,139.23	(930.77)	2,070.00	(930.77)	B6048
1026		Total: Other benefits	35,355.05	(2,592.95)	37,948.00	(2,592.95)	
1026		Total: Employee-related costs	428,910.48	(97,164.54)	526,075.02	(97,164.54)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	243,226.19	(21,198.83)	264,425.02	(21,198.83)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,693.33	(2,411.64)	16,104.97	(2,411.64)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	32,942.77	(8,304.96)	41,247.73	(8,304.96)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	16,148.58	(8,743.62)	24,892.20	(8,743.62)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	50,131.56	(8,957.32)	59,088.88	(8,957.32)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	41,466.87	34,366.09	7,100.78	34,366.09	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	12,491.24	(3,555.85)	16,047.09	(3,555.85)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	113,301.02	27,679.07	85,621.95	27,679.07	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	26,420.79	1,913.29	24,507.50	1,913.29	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	13,623.27	2,296.69	11,326.58	2,296.69	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	38,773.45	(2,134.40)	40,907.85	(2,134.40)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,520.37	(2,467.03)	17,987.40	(2,467.03)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(2,344.75)	(4,508.36)	2,163.61	(4,508.36)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	(13.44)	13.44	(13.44)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	818.20	176.84	641.36	176.84	B6348
1026		Total: Service Company Costs	616,212.89	4,136.53	612,076.36	4,136.53	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	(112.00)	112.00	(112.00)	B6315
1026	53150011	53150011 Contract Svc-Other - Source of Supply	8,181.04	8,059.04	122.00	8,059.04	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(178.07)	178.07	(178.07)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,448.05	360.77	4,087.28	360.77	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,341.35	12,865.58	12,475.77	12,865.58	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	290.00	290.00	-	290.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,429.00	7,429.00	-	7,429.00	B6328
1026	53155000	53155000 Contract Services - Legal	47,480.83	(5,603.91)	53,084.74	(5,603.91)	B6338
1026		Total: Contracted services	93,170.27	23,110.41	70,059.86	23,110.41	
1026	52532013	52532013 Electricity - Water Treatment	5,048.34	1,945.35	3,102.99	1,945.35	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	3,203.03	765.62	2,437.41	765.62	B6755
1026	52532016	52532016 Electricity - Admin & General	284.06	72.27	211.79	72.27	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(8,533.00)	8,533.00	(8,533.00)	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	8,060.65	6,772.34	1,288.31	6,772.34	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.40	6.46	0.94	6.46	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	836.37	80.00	756.37	80.00	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	368.15	38.91	329.24	38.91	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.41	13.63	(6.22)	13.63	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(39.45)	39.45	(39.45)	B6751
1026	52550016	52550016 Janitorial - Admin & General	6,545.17	205.78	6,339.39	205.78	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,527.77	241.59	2,286.18	241.59	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	207.42	129.45	77.97	129.45	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	148.65	209.44	148.65	B6758
1026	52583013	52583013 Water & WW - Water Treatment	142.19	(858.15)	1,000.34	(858.15)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	184.65	(21.57)	206.22	(21.57)	B6755
1026	52583016	52583016 Water & WW - Admin & General	364.26	364.26	-	364.26	B6758
1026		Total: Building Maintenance and Services	28,247.53	1,335.80	26,911.73	1,335.80	
1026	52574013	52574013 Telephone - Water Treatment	1,048.44	(119.72)	1,168.16	(119.72)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	689.73	(228.68)	918.41	(228.68)	B6755
1026	52574016	52574016 Telephone - Admin & General	12,661.63	6,189.52	6,472.11	6,189.52	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	23.97	(116.37)	140.34	(116.37)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	128.94	68.65	60.29	68.65	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(413.31)	413.31	(413.31)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,663.40	2,038.88	624.52	2,038.88	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,889.04	940.54	948.50	940.54	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	3,339.54	3,889.12	(549.58)	3,889.12	B6758
1026		Total: Telecommunication expenses	22,444.69	12,248.63	10,196.06	12,248.63	
1026	52562516	52562516 Overnight Shipping - Admin & General	691.82	147.34	544.48	147.34	B6758
1026	52566016	52566016 Postage - Admin & General	279.95	272.00	7.95	272.00	B6758
1026	52566700	52566700 Printing	-	(528.14)	528.14	(528.14)	B6758
1026		Total: Postage, printing and stationary	971.77	(108.80)	1,080.57	(108.80)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	(145.55)	145.55	(145.55)	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,181.47	(578.39)	4,759.86	(578.39)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	539.26	326.93	212.33	326.93	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(130.79)	130.79	(130.79)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	493.02	369.83	123.19	369.83	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	3,297.31	2,654.45	642.86	2,654.45	B6758
1026	52571500	52571500 Software Licenses	5,505.26	1,313.68	4,191.58	1,313.68	B6758
1026	52582012	52582012 Uniforms - Pumping	676.77	62.39	614.38	62.39	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,190.73	1,729.31	461.42	1,729.31	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	438.07	289.50	148.57	289.50	B6757
1026	52582016	52582016 Uniforms - Admin & General	(374.95)	(4,745.57)	4,370.62	(4,745.57)	B6757
1026	52599800	52599800 PCard Undistributed	2,188.47	1,597.85	590.62	1,597.85	B6758
1026		Total: Office supplies and services	19,135.41	2,743.64	16,391.77	2,743.64	

1026	52534000	52534000 Employee Expenses	7,938.31	10,254.94	(2,316.63)	10,254.94	B6758
1026	52534200	52534200 Conferences & Registration	355.00	(10,148.20)	10,503.20	(10,148.20)	B6758
1026	52535000	52535000 Meals Deductible	4,020.19	2,583.08	1,437.11	2,583.08	B6758
1026	52567000	52567000 Relocation Expenses	3,694.19	3,624.92	69.27	3,624.92	B6758
1026		Total: Employee related expense travel & entertainme	16,007.69	6,314.74	9,692.95	6,314.74	
1026	52001200	52001200 M & S Oper - Pumping	3,788.89	3,605.51	183.38	3,605.51	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,542.66	(779.64)	6,322.30	(779.64)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	14,068.69	8,849.64	5,219.05	8,849.64	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	181.01	0.24	180.77	0.24	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(5,457.53)	(13,628.41)	8,170.88	(13,628.41)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	185.00	(85.00)	270.00	(85.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	-	(185.00)	185.00	(185.00)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(2,711.76)	(6,054.52)	3,342.76	(6,054.52)	B6758
1026	52514700	52514700 Community Partnerships	(34.82)	(3,051.82)	3,017.00	(3,051.82)	B6758
1026	52514900	52514900 Customer Education	-	(3,679.88)	3,679.88	(3,679.88)	B6758
1026	52515001	52515001 Community Relations - Specialty	3,513.70	3,513.70	-	3,513.70	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,371.83	764.36	3,607.47	764.36	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	867.76	867.76	-	867.76	B6758
1026	52554500	52554500 Lab Supplies	7,964.24	4,774.30	3,189.94	4,774.30	B6753
1026	52568000	52568000 Research & Development	1,419.18	109.97	1,309.21	109.97	B6758
1026	52579000	52579000 Trustee Fees	-	(1,185.25)	1,185.25	(1,185.25)	B6758
1026	52585000	52585000 Discounts Available	(6,485.46)	(5,102.76)	(1,382.70)	(5,102.76)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	68.58	27.37	41.21	27.37	B6758
1026		Total: Miscellaneous expenses	27,281.97	(11,239.43)	38,521.40	(11,239.43)	
1026	54110016	54110016 Rents-Real Property - Admin & General	2,096.51	2,174.08	(77.57)	2,174.08	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(3,509.08)	3,589.80	(3,509.08)	B6425
1026		Total: Rents	2,177.23	(1,335.00)	3,512.23	(1,335.00)	
1026	55000015	55000015 Transportation Oper - Customer Accounting	43.68	(154.55)	198.23	(154.55)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	-	(145.28)	145.28	(145.28)	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	-	(186.42)	186.42	(186.42)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(16,687.62)	6,289.02	(22,976.64)	6,289.02	B6508
1026	55010100	55010100 Transportation Lease Costs	7,025.85	1,578.16	5,447.69	1,578.16	B6508
1026	55010200	55010200 Transportation Lease Fuel	30,397.28	10,857.52	19,539.76	10,857.52	B6508
1026	55010300	55010300 Transportation Lease Maint	18,021.93	(2,270.74)	20,292.67	(2,270.74)	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	837.72	837.72	-	837.72	B6508
1026		Total: Transportation	39,638.84	16,805.43	22,833.41	16,805.43	
1026		Total: Operating supplies and services	249,075.40	49,875.42	199,199.98	49,875.42	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	40,844.39	(16,694.01)	57,538.40	(16,694.01)	B6707
1026		Total: Uncollectible accounts expense	40,844.39	(16,694.01)	57,538.40	(16,694.01)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,065.01	(2,035.71)	9,100.72	(2,035.71)	B6757
1026	52520000	52520000 Collection Agencies	(12.21)	102.98	(115.19)	102.98	B6757
1026		Total: Customer accounting, other	7,052.80	(1,932.73)	8,985.53	(1,932.73)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,223.73	6,502.31	43,721.42	6,502.31	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,576.63	52.51	2,524.12	52.51	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,136.55)	(247.54)	(889.01)	(247.54)	B6588
1026	55730000	55730000 Insurance Other	760.45	18.74	741.71	18.74	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	73,687.58	8,046.02	65,641.56	8,046.02	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(60.22)	60.22	(60.22)	B6202
1026	62002200	62002200 M&S Maint - Pumping	24,090.59	21,849.76	2,240.83	21,849.76	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,379.91	(13,334.40)	14,714.31	(13,334.40)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	9,098.26	3,228.88	5,869.38	3,228.88	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,143.03	1,756.74	386.29	1,756.74	B6208
1026	62502200	62502200 Misc Maint - Pumping	9,311.23	7,096.79	2,214.44	7,096.79	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	4,859.10	4,726.71	132.39	4,726.71	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	512.50	57.35	455.15	57.35	B6756
1026	62502600	62502600 Misc Maint - Admin & General	350.88	(757.54)	1,108.42	(757.54)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	8,515.99	(11,527.67)	20,043.66	(11,527.67)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,321.50	272.00	1,049.50	272.00	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	10,205.31	8,209.95	1,995.36	8,209.95	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	169.34	169.34	-	169.34	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	(3,252.84)	(35,329.20)	32,076.36	(35,329.20)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	9,767.78	6,498.90	3,268.88	6,498.90	B6358
1026		Total: Maintenance supplies and services	78,472.58	(7,142.61)	85,615.19	(7,142.61)	
1026	88101000	88101000 Capital Movements - UP	1,573,593.21	397,397.96	1,176,195.25	397,397.96	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,794,669.33	1,787,222.17	7,447.16	1,787,222.17	B6758
1026	88107000	88107000 Capital Movements - CWIP	(299,075.54)	(1,419,057.32)	1,119,981.78	(1,419,057.32)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	331.63	(331.63)	331.63	B6758
1026	88252100	88252100 Capital Movements - ADV NT	213,840.99	199,456.46	14,384.53	199,456.46	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(291,066.17)	(291,066.17)	-	(291,066.17)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	943.12	82,727.49	(81,784.37)	82,727.49	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	22,683.60	(15,523.40)	38,207.00	(15,523.40)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	(311,616.37)	(490,372.46)	178,756.09	(490,372.46)	B6758
1026	88257100	88257100 Capital Movements - RWIP	78,517.17	65,481.55	13,035.62	65,481.55	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(3,445.00)	(3,445.00)	-	(3,445.00)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(134,382.98)	(134,382.98)	-	(134,382.98)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(1,080.92)	21,291.79	(22,372.71)	21,291.79	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(14,010.11)	(34,646.57)	20,636.46	(34,646.57)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,629,570.33)	(165,415.15)	(2,464,155.18)	(165,415.15)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,933,693.04	(71,937.79)	2,005,630.83	(71,937.79)	
1026	68011000	68011000 Depreciation Exp - UPIS General	823,158.99	(30,014.44)	853,173.43	(30,014.44)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	107,283.95	107,283.95	-	107,283.95	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(44,380.33)	(44,380.33)	-	(44,380.33)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,716.13)	12.81	(5,728.94)	12.81	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,904.28)	(757.21)	(18,147.07)	(757.21)	B403
1026		Total: Depreciation	861,442.20	32,144.78	829,297.42	32,144.78	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	66,236.12	4,168.92	62,067.20	4,168.92	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(514.62)	(22.75)	(491.87)	(22.75)	B403

1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,437.11)	(103.00)	(2,334.11)	(103.00)	B403
1026		Total: Removal costs, net	63,284.39	4,043.17	59,241.22	4,043.17	
1026		Total: Depreciation and amortization	924,819.56	32,063.37	892,756.19	32,063.37	
1026	69011000	69011000 FIT - Current	60,374.59	(32,613.41)	92,988.00	(32,613.41)	B40910
1026		Total: Current federal income taxes - operating	60,374.59	(32,613.41)	92,988.00	(32,613.41)	
1026	69021000	69021000 SIT - Current	3,018.37	(47,372.63)	50,391.00	(47,372.63)	B40911
1026		Total: Current state income taxes - operating	3,018.37	(47,372.63)	50,391.00	(47,372.63)	
1026		Total: Current income taxes - operating	63,392.96	(79,986.04)	143,379.00	(79,986.04)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(1,699.80)	(277,016.80)	275,317.00	(277,016.80)	B41010
1026		Total: Deferred federal income tax expense	(1,699.80)	(86,410.79)	84,710.99	(86,410.79)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	125,795.21	52,008.21	73,787.00	52,008.21	B41011
1026		Total: Deferred state income tax expense	125,795.21	63,875.93	61,919.28	63,875.93	
1026		Total: Deferred taxes	124,095.41	(22,534.86)	146,630.27	(22,534.86)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(852.39)	(455.39)	(397.00)	(455.39)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(5,553.26)	155.74	(5,709.00)	155.74	B41211
1026		Total: Amortization of investment tax credits	(6,405.65)	(299.65)	(6,106.00)	(299.65)	
1026		Total: Incomes Taxes -Operating	181,082.72	(102,820.55)	283,903.27	(102,820.55)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	61.78	13.78	48.00	13.78	B40812
1026	68532100	68532100 FUTA Cap Credits	(8.55)	4.12	(12.67)	4.12	B40812
1026	68533000	68533000 FICA	50,209.70	498.04	49,711.66	498.04	B40812
1026	68533100	68533100 FICA Cap Credits	(19,554.29)	(4,794.06)	(14,760.23)	(4,794.06)	B40812
1026	68535000	68535000 SUTA	16.82	(3.17)	19.99	(3.17)	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.00)	3.26	(5.26)	3.26	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	60,724.75	(17,555.75)	78,280.50	(17,555.75)	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	471,519.28	(17,376.30)	488,895.58	(17,376.30)	
1026		Total: Operating expenses, net	3,511,114.60	(160,071.27)	3,671,185.87	(160,071.27)	
1026		Total: Operating Income (loss)	(2,098,942.83)	(343,952.44)	(1,754,990.39)	(343,952.44)	
1026	70510000	70510000 AFUDC - Equity	(13,621.13)	(8,357.64)	(5,263.49)	(8,357.64)	B420
1026		Total: Allowance for funds used during construction	(13,621.13)	(8,357.64)	(5,263.49)	(8,357.64)	
1026	71511000	71511000 M&J Revenues	(2,090.00)	2,450.00	(4,540.00)	2,450.00	B415
1026	71521000	71521000 M&J Expenses	1,685.64	(6,100.65)	7,786.29	(6,100.65)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(5,558.52)	5,558.52	(5,558.52)	B426
1026		Total: Other miscellaneous income	(404.36)	(9,209.17)	8,804.81	(9,209.17)	
1026		Total: Other Income	(14,025.49)	(17,566.81)	3,541.32	(17,566.81)	
1026	75840000	75840000 Lobbying Expenses	532.25	(14,948.66)	15,480.91	(14,948.66)	B426
1026		Total: Other miscellaneous deductions	532.25	(14,948.66)	15,480.91	(14,948.66)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	416.00	(416.00)	416.00	B40920
1026		Total: Current federal income taxes - non-operating	-	416.00	(416.00)	416.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	143.00	(143.00)	143.00	B40920
1026		Total: Current state income taxes - non-operating	-	143.00	(143.00)	143.00	
1026		Total: Other Deductions	532.25	(14,389.66)	14,921.91	(14,389.66)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.99	18,541.67	319,834.32	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.30	18,672.81	360,872.49	18,672.81	
1026	81315000	81315000 Interest Short Term Debt Intercompany	3,981.84	1,613.50	2,368.34	1,613.50	B4272
1026		Total: Interest on short-term debt	3,981.84	1,613.50	2,368.34	1,613.50	
1026	85000000	85000000 AFUDC Debt	(15,037.88)	(9,227.85)	(5,810.03)	(9,227.85)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,037.88)	(9,227.85)	(5,810.03)	(9,227.85)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.38	348.53	6,115.85	348.53	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,961.01	348.41	7,612.60	348.41	
1026		Total: Interest Charges	376,450.27	11,406.87	365,043.40	11,406.87	
1026		Total: Other Income (Expenses)	362,957.03	(20,549.60)	383,506.63	(20,549.60)	
1026		Total: Income (loss) before income taxes	(1,735,985.80)	(364,502.04)	(1,371,483.76)	(364,502.04)	
1026		Total: Net income (loss)	(1,735,985.80)	(364,502.04)	(1,371,483.76)	(364,502.04)	
1026		Total: Net Income Available to common stockholders	(1,735,985.80)	(364,502.04)	(1,371,483.76)	(364,502.04)	
1026		Total: PROFIT & LOSS STATEMENT	(1,735,985.80)	(364,502.04)	(1,371,483.76)	(364,502.04)	

Tennessee American Water Company
Trial Balance as of August 31, 2022

Company Code	Account Number	Description	August 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,849,952.50)	88,470.43	(1,938,422.93)	88,470.43	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(556,749.28)	80,751.73	(637,501.01)	80,751.73	B4611
1026	40112000	40112000 Residential Sales Unbilled	(80,342.26)	91,819.09	(172,161.35)	91,819.09	B4611
1026		Total: Water revenues - residential	(2,487,044.04)	261,041.25	(2,748,085.29)	261,041.25	
1026	40121000	40121000 Commercial Sales Billed	(1,389,469.82)	(12,644.28)	(1,376,825.54)	(12,644.28)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(414,426.64)	38,841.34	(453,267.98)	38,841.34	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(152,569.44)	(40,823.64)	(111,745.80)	(40,823.64)	B4612
1026		Total: Water revenues - commercial	(1,956,465.90)	(14,626.58)	(1,941,839.32)	(14,626.58)	
1026	40131000	40131000 Industrial Sales Billed	(268,612.38)	69,758.65	(338,371.03)	69,758.65	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(79,921.22)	31,607.01	(111,528.23)	31,607.01	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(136,250.48)	(154,317.97)	18,067.49	(154,317.97)	B4613
1026		Total: Water revenues - industrial	(484,784.08)	(52,952.31)	(431,831.77)	(52,952.31)	
1026	40145000	40145000 Private Fire Billed	(224,863.90)	(8,307.53)	(216,556.37)	(8,307.53)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(59,892.15)	(12,281.44)	(47,610.71)	(12,281.44)	B4622
1026	40146000	40146000 Private Fire Unbilled	(7,572.72)	(7,585.96)	13.24	(7,585.96)	B4622
1026		Total: Water revenues - private fire	(292,328.77)	(28,174.93)	(264,153.84)	(28,174.93)	
1026	40151000	40151000 Public Authority Billed	(257,167.94)	25,216.95	(282,384.89)	25,216.95	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(76,563.06)	16,364.75	(92,927.81)	16,364.75	B4614
1026	40152000	40152000 Public Authority Unbilled	(28,367.68)	6,387.61	(34,755.29)	6,387.61	B4614
1026		Total: Water revenues - public authority	(362,098.68)	47,969.31	(410,067.99)	47,969.31	
1026	40161000	40161000 Sales for Resale Billed	(87,739.26)	(3,200.60)	(84,538.66)	(3,200.60)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(26,276.70)	1,537.18	(27,813.88)	1,537.18	B466
1026	40162000	40162000 Sales for Resale Unbilled	(23,701.07)	(4,110.93)	(19,590.14)	(4,110.93)	B466
1026		Total: Water revenues - sales for resale	(137,717.03)	(5,774.35)	(131,942.68)	(5,774.35)	
1026	40172000	40172000 Misc Sales Unbilled	-	331.36	(331.36)	331.36	B474
1026	40189900	40189900 Other Water Revenue	293,415.68	(36,150.55)	329,566.23	(36,150.55)	B474
1026		Total: Water revenues - other	293,415.68	(35,819.19)	329,234.87	(35,819.19)	
1026		Total: Water revenues	(5,427,022.82)	171,663.20	(5,598,686.02)	171,663.20	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(40,412.58)	(6,023.95)	(34,388.63)	(6,023.95)	B470
1026	40310200	40310200 Other Revenue - Rent	(22,803.23)	(5,941.25)	(16,861.98)	(5,941.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(4,420.00)	(1,280.00)	(3,140.00)	(1,280.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(22,500.00)	(1,515.00)	(20,985.00)	(1,515.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,528.63)	(82.96)	(1,445.67)	(82.96)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(21,975.00)	(1,500.00)	(20,475.00)	(1,500.00)	B471
1026		Total: Other revenues	(113,639.44)	(16,343.16)	(97,296.28)	(16,343.16)	
1026		Total: Operating revenues	(5,540,662.26)	155,320.04	(5,695,982.30)	155,320.04	
1026	51010000	51010000 Purchased Water	30,332.80	19,780.78	10,552.02	19,780.78	B6101
1026		Total: Purchased water	30,332.80	19,780.78	10,552.02	19,780.78	
1026	51510011	51510011 Purchased Power - Source of Supply	5,059.95	2,756.89	2,303.06	2,756.89	B6151
1026	51510012	51510012 Purchased Power - Pumping	272,665.76	66,833.86	205,831.90	66,833.86	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,823.76	2,153.97	6,669.79	2,153.97	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,611.47	579.76	2,031.71	579.76	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(30,777.50)	(41,151.95)	10,374.45	(41,151.95)	B6158
1026		Total: Fuel and power	258,383.44	31,172.53	227,210.91	31,172.53	
1026	51800000	51800000 Chemicals	259,064.04	137,767.12	121,296.92	137,767.12	B6183
1026		Total: Chemicals	259,064.04	137,767.12	121,296.92	137,767.12	
1026	51110000	51110000 Waste Disposal	28,512.23	(13,678.37)	42,190.60	(13,678.37)	B6753
1026		Total: Waste disposal	28,512.23	(13,678.37)	42,190.60	(13,678.37)	
1026		Total: Production costs	576,292.51	175,042.06	401,250.45	175,042.06	
1026	50100000	50100000 Labor Natural Account	230,507.76	(25,866.93)	256,374.69	(25,866.93)	B6018
1026	50100001	50100001 Labor Expense Accrual	16,803.70	(16,700.89)	33,504.59	(16,700.89)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(2,184.32)	2,184.32	(2,184.32)	B6011
1026	50101200	50101200 Labor Oper Pumping	112,964.61	25,764.58	87,200.03	25,764.58	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,916.42	(4,296.59)	24,213.01	(4,296.59)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	103.57	103.57	-	103.57	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	56,217.92	7,031.42	49,186.50	7,031.42	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	38,337.75	3,298.72	35,039.03	3,298.72	B6017
1026	50101600	50101600 Labor Oper Admin & General	78,527.48	(6,139.98)	84,667.46	(6,139.98)	B6018
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,494.08	385.83	9,108.25	385.83	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,253.09	7,762.67	13,490.42	7,762.67	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	22,447.36	956.68	21,490.68	956.68	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,313.98	(285.41)	12,599.39	(285.41)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(210,635.41)	16,199.67	(226,835.08)	16,199.67	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	18,905.50	(28,184.37)	47,089.87	(28,184.37)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,171.07	(3,056.41)	9,227.48	(3,056.41)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,619.75	(1,813.69)	3,433.44	(1,813.69)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,267.41	2,148.70	1,118.71	2,148.70	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	573.63	573.63	-	573.63	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,484.63	2,511.23	973.40	2,511.23	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	982.01	62.52	919.49	62.52	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	76.14	(255.45)	331.59	(255.45)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,775.68	672.74	1,102.94	672.74	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	22.96	(66.49)	89.45	(66.49)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(18,905.50)	28,184.37	(47,089.87)	28,184.37	B6018
1026	50171000	50171000 Annual Performance Plan	42,893.59	2,402.64	40,490.95	2,402.64	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,667.40)	(68.43)	(7,598.97)	(68.43)	B6018
1026		Total: Salaries and wages	461,451.78	9,140.01	452,311.77	9,140.01	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,320.82)	266.95	(7,587.77)	266.95	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	13,609.18	7,385.95	6,223.23	7,385.95	
1026	50510000	50510000 OPEB Expense	7,412.00	1,089.90	6,322.10	1,089.90	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,662.75)	(142.63)	(2,520.12)	(142.63)	B6048
1026	50550000	50550000 Group Insurance Expense	150,525.12	(4,663.37)	155,188.49	(4,663.37)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(54,265.30)	9,880.57	(64,145.87)	9,880.57	B6048

1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(8,056.93)	6,525.47	(14,582.40)	6,525.47	
1026	50421000	50421000 401k Expense	19,502.58	(332.89)	19,835.47	(332.89)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,486.23)	446.47	(7,932.70)	446.47	B6048
1026	50422000	50422000 Defined Contribution Expense	28,089.51	271.58	27,817.93	271.58	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,440.73)	1,120.93	(10,561.66)	1,120.93	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	3,083.99	(24.41)	3,108.40	(24.41)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,493.15	(151.47)	2,644.62	(151.47)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(654.40)	337.77	(992.17)	337.77	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	(499.43)	1,499.43	(499.43)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,385.68	(1,905.42)	3,291.10	(1,905.42)	B6048
1026	50451000	50451000 Employee Awards	563.98	563.98	-	563.98	B6048
1026	50452000	50452000 Employee Physical Exams	109.00	(244.24)	353.24	(244.24)	B6048
1026	50457000	50457000 Training	818.12	553.12	265.00	553.12	B6048
1026		Total: Other benefits	39,464.65	135.99	39,328.66	135.99	
1026		Total: Employee-related costs	506,468.68	23,187.42	483,281.26	23,187.42	
1026	53401000	53401000 AWWSC Services - Labor OPEX	265,022.86	3,736.44	261,286.42	3,736.44	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	16,870.20	1,048.63	15,821.57	1,048.63	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,916.40	(4,078.14)	40,994.54	(4,078.14)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,221.63	(229.91)	21,451.54	(229.91)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	50,331.11	(23,334.16)	73,665.27	(23,334.16)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	25,450.34	(1,034.38)	26,484.72	(1,034.38)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	18,737.48	870.83	17,866.65	870.83	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	82,788.18	12,427.84	70,360.34	12,427.84	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	23,065.38	(118.58)	23,183.96	(118.58)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	17,992.95	(9,412.11)	27,405.06	(9,412.11)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	42,461.35	3,384.82	39,076.53	3,384.82	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,593.45	(791.46)	18,384.91	(791.46)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(2,342.01)	(4,194.82)	1,852.81	(4,194.82)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	802.86	161.48	641.38	161.48	B6348
1026		Total: Service Company Costs	616,912.18	(21,563.52)	638,475.70	(21,563.52)	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,992.22	1,521.22	1,471.00	1,521.22	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	1,788.78	1,459.23	329.55	1,459.23	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,958.77	(3,203.52)	7,162.29	(3,203.52)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	26,242.53	17,229.39	9,013.14	17,229.39	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	290.00	(201.20)	491.20	(201.20)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	917.00	(5,490.00)	6,407.00	(5,490.00)	B6328
1026	53155000	53155000 Contract Services - Legal	50,460.85	2,295.77	48,165.08	2,295.77	B6338
1026		Total: Contracted services	86,650.15	13,610.89	73,039.26	13,610.89	
1026	52532013	52532013 Electricity - Water Treatment	5,033.83	2,005.05	3,028.78	2,005.05	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,821.68	385.41	2,436.27	385.41	B6755
1026	52532016	52532016 Electricity - Admin & General	213.20	(22.92)	236.12	(22.92)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	32,467.91	31,914.88	553.03	31,914.88	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	40.58	34.90	5.68	34.90	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,419.30	143.41	3,275.89	143.41	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	300.59	(8.07)	308.66	(8.07)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	14.43	(8.78)	23.21	(8.78)	B6758
1026	52550013	52550013 Janitorial - Water Treatment	-	(58.76)	58.76	(58.76)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(116.80)	116.80	(116.80)	B6755
1026	52550016	52550016 Janitorial - Admin & General	735.39	6,220.12	(5,484.73)	6,220.12	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,333.60	(531.97)	2,865.57	(531.97)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	207.42	129.45	77.97	129.45	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	(451.80)	809.89	(451.80)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(182.82)	(59.10)	(123.72)	(59.10)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	409.02	50.30	358.72	50.30	B6755
1026	52583016	52583016 Water & WW - Admin & General	728.52	231.34	497.18	231.34	B6758
1026		Total: Building Maintenance and Services	49,003.31	39,860.32	9,142.99	39,860.32	
1026	52574013	52574013 Telephone - Water Treatment	1,036.80	(60.84)	1,097.64	(60.84)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	713.84	(128.07)	841.91	(128.07)	B6755
1026	52574016	52574016 Telephone - Admin & General	11,950.07	5,659.42	6,290.65	5,659.42	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	21.98	(798.24)	820.22	(798.24)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	121.93	(555.57)	677.50	(555.57)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(2,036.15)	2,036.15	(2,036.15)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,810.29	(2,139.32)	5,949.61	(2,139.32)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,831.08	(1,843.82)	3,674.90	(1,843.82)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(541.50)	541.50	(541.50)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	3,201.89	(1,994.31)	5,196.20	(1,994.31)	B6758
1026		Total: Telecommunication expenses	22,687.88	(4,438.40)	27,126.28	(4,438.40)	
1026	52562516	52562516 Overnight Shipping - Admin & General	1,301.31	(801.94)	2,103.25	(801.94)	B6758
1026	52566016	52566016 Postage - Admin & General	97.72	18.15	79.57	18.15	B6758
1026		Total: Postage, printing and stationary	1,399.03	(783.79)	2,182.82	(783.79)	
1026	52526100	52526100 Credit Line Fees Interco	3,914.49	(160.87)	4,075.36	(160.87)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(232.49)	232.49	(232.49)	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	517.69	(1,480.22)	1,997.91	(1,480.22)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,184.75	657.20	527.55	657.20	B6758
1026	52571500	52571500 Software Licenses	1,661.86	(4,185.48)	5,847.34	(4,185.48)	B6758
1026	52582012	52582012 Uniforms - Pumping	700.20	507.72	192.48	507.72	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	(196.64)	196.64	(196.64)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	3,035.76	(685.95)	3,721.71	(685.95)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	2,379.27	2,379.27	-	2,379.27	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,250.80	(173.72)	1,424.52	(173.72)	B6757
1026	52599800	52599800 PCard Undistributed	(1,145.32)	(754.92)	(390.40)	(754.92)	B6758
1026		Total: Office supplies and services	13,499.50	(4,326.10)	17,825.60	(4,326.10)	
1026	52534000	52534000 Employee Expenses	1,567.35	1,630.55	(63.20)	1,630.55	B6758
1026	52534200	52534200 Conferences & Registration	1,555.00	(6,786.44)	8,341.44	(6,786.44)	B6758
1026	52535000	52535000 Meals Deductible	2,437.95	1,218.89	1,219.06	1,218.89	B6758
1026	52567000	52567000 Relocation Expenses	31,821.32	13,686.95	18,134.37	13,686.95	B6758
1026		Total: Employee related expense travel & entertainme	37,381.62	9,749.95	27,631.67	9,749.95	
1026	52000000	52000000 M & S (O&M) - Natural Account	130.04	130.04	-	130.04	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(56.62)	56.62	(56.62)	B6201
1026	52001200	52001200 M & S Oper - Pumping	985.00	381.39	603.61	381.39	B6201

1026	52001300	52001300 M & S Oper - Water Treatment	3,524.55	(4,306.84)	7,831.39	(4,306.84)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,928.63	6,211.86	4,716.77	6,211.86	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	1,078.97	1,078.97	-	1,078.97	B6207
1026	52001600	52001600 M & S Oper - Admin & General	15,054.76	11,142.59	3,912.17	11,142.59	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,682.28	995.17	687.11	995.17	B6755
1026	52501600	52501600 Misc Oper - Admin & General	23,678.74	11,291.75	12,386.99	11,291.75	B6758
1026	52514700	52514700 Community Partnerships	600.00	(13,248.04)	13,848.04	(13,248.04)	B6758
1026	52514900	52514900 Customer Education	1,750.00	883.37	866.63	883.37	B6758
1026	52514909	52514909 Customer Education - Video & Photo	1,546.50	1,046.50	500.00	1,046.50	B6758
1026	52515000	52515000 Community Relations - Events	-	(118.94)	118.94	(118.94)	B6758
1026	52515001	52515001 Community Relations - Specialty	423.63	423.63	-	423.63	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	13,456.83	12,669.13	787.70	12,669.13	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	2,154.62	2,154.62	-	2,154.62	B6758
1026	52554500	52554500 Lab Supplies	10,022.69	(37,703.58)	47,726.27	(37,703.58)	B6753
1026	52564000	52564000 Penalties Nondeductible	216.13	216.13	-	216.13	B6758
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	-	(443.33)	443.33	(443.33)	B6758
1026	52585000	52585000 Discounts Available	(2,013.99)	333.09	(2,347.08)	333.09	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	-	35.49	(35.49)	35.49	B6758
1026		Total: Miscellaneous expenses	86,638.56	(6,784.21)	93,422.77	(6,784.21)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(76.97)	(12.44)	(64.53)	(12.44)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(5,243.09)	5,323.81	(5,243.09)	B6425
1026		Total: Rents	3.75	(5,255.53)	5,259.28	(5,255.53)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	108,526.68	(171,640.20)	280,166.88	(171,640.20)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	4,740.22	4,420.93	319.29	4,420.93	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	71.50	71.50	-	71.50	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	768.84	295.65	473.19	295.65	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	-	(24.28)	24.28	(24.28)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(123,584.99)	182,851.29	(306,436.28)	182,851.29	B6508
1026	55010100	55010100 Transportation Lease Costs	(304.39)	4,103.69	(4,408.08)	4,103.69	B6508
1026	55010200	55010200 Transportation Lease Fuel	28,352.59	5,424.63	22,927.96	5,424.63	B6508
1026	55010300	55010300 Transportation Lease Maint	13,250.47	(20,101.85)	33,352.32	(20,101.85)	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	341.22	9.70	331.52	9.70	B6508
1026		Total: Transportation	32,162.14	5,411.06	26,751.08	5,411.06	
1026		Total: Operating supplies and services	329,425.94	47,044.19	282,381.75	47,044.19	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	32,309.37	(19,503.51)	51,812.88	(19,503.51)	B6707
1026		Total: Uncollectible accounts expense	32,309.37	(19,503.51)	51,812.88	(19,503.51)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,327.79	2,527.38	4,800.41	2,527.38	B6757
1026		Total: Customer accounting, other	7,327.79	2,527.38	4,800.41	2,527.38	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,350.89	6,022.85	44,328.04	6,022.85	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,512.81	(11.31)	2,524.12	(11.31)	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(918.22)	122.68	(1,040.90)	122.68	B6588
1026	55730000	55730000 Insurance Other	928.56	186.85	741.71	186.85	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	74,137.36	8,041.07	66,096.29	8,041.07	
1026	62002200	62002200 M&S Maint - Pumping	24,026.69	21,557.29	2,469.40	21,557.29	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	12,209.30	10,457.54	1,751.76	10,457.54	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	11,970.60	(2,895.39)	14,865.99	(2,895.39)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,205.69	841.39	364.30	841.39	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(26.35)	26.35	(26.35)	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(1,071.74)	(769.51)	(302.23)	(769.51)	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	1,466.14	1,466.14	-	1,466.14	B6756
1026	62502600	62502600 Misc Maint - Admin & General	2,890.94	1,782.52	1,108.42	1,782.52	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	20,541.84	1,102.04	19,439.80	1,102.04	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,142.00	874.00	1,268.00	874.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	(3,342.63)	(3,342.63)	-	(3,342.63)	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(69.31)	69.31	(69.31)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	16,200.00	16,200.00	-	16,200.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	3,004.93	(7,128.83)	10,133.76	(7,128.83)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,559.09	4,307.60	1,251.49	4,307.60	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	54,497.91	20,199.28	34,298.63	20,199.28	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	17,154.00	17,154.00	-	17,154.00	B6358
1026		Total: Maintenance supplies and services	168,454.76	81,709.78	86,744.98	81,709.78	
1026	88101000	88101000 Capital Movements - UP	1,701,957.62	1,319,079.59	382,878.03	1,319,079.59	B6758
1026	88106000	88106000 Capital Movements - CCNC	(123,757.21)	(1,300,919.23)	1,177,162.02	(1,300,919.23)	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,012,407.86	(256,400.64)	1,268,808.50	(256,400.64)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(26,180.84)	(26,180.84)	-	(26,180.84)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(52,782.35)	(52,782.35)	-	(52,782.35)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(13,375.00)	(13,375.00)	-	(13,375.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	108,321.75	4,681.96	103,639.79	4,681.96	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(23,626.72)	(16,294.72)	(7,332.00)	(16,294.72)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	297,897.47	193,457.59	104,439.88	193,457.59	B6758
1026	88257100	88257100 Capital Movements - RWIP	(146,056.63)	(271,642.97)	125,586.34	(271,642.97)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(117,250.98)	(117,250.98)	-	(117,250.98)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	112,017.70	112,017.70	-	112,017.70	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(7,433.49)	(1,975.79)	(5,457.70)	(1,975.79)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(7,027.05)	(10,880.61)	3,853.56	(10,880.61)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,715,112.13)	438,466.29	(3,153,578.42)	438,466.29	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,311,328.59	296,484.87	2,014,843.72	296,484.87	
1026	68011000	68011000 Depreciation Exp - UPIS General	842,176.42	(14,262.42)	856,438.84	(14,262.42)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	108,206.82	108,206.82	-	108,206.82	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(37,898.34)	(37,898.34)	-	(37,898.34)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,676.32)	82.18	(5,758.50)	82.18	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(18,909.93)	(762.86)	(18,147.07)	(762.86)	B403
1026		Total: Depreciation	887,898.65	55,365.38	832,533.27	55,365.38	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	67,664.79	5,471.29	62,193.50	5,471.29	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(514.77)	(18.15)	(496.62)	(18.15)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,438.05)	(103.94)	(2,334.11)	(103.94)	B403

1026		Total: Removal costs, net	64,711.97	5,349.20	59,362.77	5,349.20	
1026		Total: Depreciation and amortization	952,703.59	56,590.00	896,113.59	56,590.00	
1026	69011000	69011000 FIT - Current	100,260.00	(54,295.00)	154,555.00	(54,295.00)	B40910
1026		Total: Current federal income taxes - operating	100,260.00	(54,295.00)	154,555.00	(54,295.00)	
1026	69021000	69021000 SIT - Current	24,301.82	(58,349.18)	82,651.00	(58,349.18)	B40911
1026		Total: Current state income taxes - operating	24,301.82	(58,349.18)	82,651.00	(58,349.18)	
1026		Total: Current income taxes - operating	124,561.82	(112,644.18)	237,206.00	(112,644.18)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(927.60)	(280,291.60)	279,364.00	(280,291.60)	B41010
1026		Total: Deferred federal income tax expense	(927.60)	(89,685.59)	88,757.99	(89,685.59)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	68,645.22	5,055.22	63,590.00	5,055.22	B41011
1026		Total: Deferred state income tax expense	68,645.22	16,922.94	51,722.28	16,922.94	
1026		Total: Deferred taxes	67,717.62	(72,762.65)	140,480.27	(72,762.65)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(465.14)	(68.14)	(397.00)	(68.14)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,030.36)	2,678.64	(5,709.00)	2,678.64	B41211
1026		Total: Amortization of investment tax credits	(3,495.50)	2,610.50	(6,106.00)	2,610.50	
1026		Total: Incomes Taxes -Operating	188,783.94	(182,796.33)	371,580.27	(182,796.33)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	21.00	(1.71)	22.71	(1.71)	B40812
1026	68533000	68533000 FICA	49,289.45	(4,731.78)	54,021.23	(4,731.78)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,756.68)	4,294.17	(20,050.85)	4,294.17	B40812
1026	68535000	68535000 SUTA	254.17	244.13	10.04	244.13	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	105,512.75	62,343.78	43,168.97	62,343.78	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	519,391.76	66,606.07	452,785.69	66,606.07	
1026		Total: Operating expenses, net	3,972,207.88	236,884.61	3,735,323.27	236,884.61	
1026		Total: Operating Income (loss)	(1,568,454.38)	392,204.65	(1,960,659.03)	392,204.65	
1026	70510000	70510000 AFUDC - Equity	(12,934.05)	1,168.53	(14,102.58)	1,168.53	B420
1026		Total: Allowance for funds used during construction	(12,934.05)	1,168.53	(14,102.58)	1,168.53	
1026	71511000	71511000 M&J Revenues	(4,337.00)	4,723.65	(9,060.65)	4,723.65	B415
1026	71521000	71521000 M&J Expenses	5,721.78	(1,453.47)	7,175.25	(1,453.47)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(1,396.86)	1,396.86	(1,396.86)	B426
1026		Total: Other miscellaneous income	1,384.78	1,873.32	(488.54)	1,873.32	
1026		Total: Other Income	(11,549.27)	3,041.85	(14,591.12)	3,041.85	
1026	75840000	75840000 Lobbying Expenses	532.25	532.25	-	532.25	B426
1026		Total: Other miscellaneous deductions	532.25	532.25	-	532.25	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(6.00)	6.00	(6.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(6.00)	6.00	(6.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(5.00)	5.00	(5.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(5.00)	5.00	(5.00)	
1026		Total: Other Deductions	532.25	521.25	11.00	521.25	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.00	18,541.66	319,834.34	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.31	18,672.80	360,872.51	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	5,704.53	3,292.86	2,411.67	3,292.86	B4272
1026		Total: Interest on short-term debt	5,704.53	3,292.86	2,411.67	3,292.86	
1026	85000000	85000000 AFUDC Debt	(14,279.42)	1,290.09	(15,569.51)	1,290.09	B420
1026		Total: Allowance for borrowed funds used during cons	(14,279.42)	1,290.09	(15,569.51)	1,290.09	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.38	348.53	6,115.85	348.53	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,961.01	348.41	7,612.60	348.41	
1026		Total: Interest Charges	378,931.43	23,604.16	355,327.27	23,604.16	
1026		Total: Other Income (Expenses)	367,914.41	27,167.26	340,747.15	27,167.26	
1026		Total: Income (loss) before income taxes	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		Total: Net income (loss)	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		Total: Net Income Available to common stockholders	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		Total: PROFIT & LOSS STATEMENT	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(514.77)	(18.15)	(496.62)	(18.15)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,438.05)	(103.94)	(2,334.11)	(103.94)	B403
1026		Total: Removal costs, net	64,711.97	5,349.20	59,362.77	5,349.20	
1026		Total: Depreciation and amortization	952,703.59	56,590.00	896,113.59	56,590.00	
1026	69011000	69011000 FIT - Current	100,260.00	(54,295.00)	154,555.00	(54,295.00)	B40910
1026		69012000 FIT - Prior Year Adjustment	-	-	-	-	
1026		Total: Current federal income taxes - operating	100,260.00	(54,295.00)	154,555.00	(54,295.00)	
1026	69021000	69021000 SIT - Current	24,301.82	(58,349.18)	82,651.00	(58,349.18)	B40911
1026		69022000 SIT - Prior Year Adjustment	-	-	-	-	
1026		Total: Current state income taxes - operating	24,301.82	(58,349.18)	82,651.00	(58,349.18)	
1026		Total: Current income taxes - operating	124,561.82	(112,644.18)	237,206.00	(112,644.18)	
1026		69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(927.60)	(280,291.60)	279,364.00	(280,291.60)	B41010
1026		Total: Deferred federal income tax expense	(927.60)	(89,685.59)	88,757.99	(89,685.59)	
1026		69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	68,645.22	5,055.22	63,590.00	5,055.22	B41011
1026		Total: Deferred state income tax expense	68,645.22	16,922.94	51,722.28	16,922.94	
1026		Total: Deferred taxes	67,717.62	(72,762.65)	140,480.27	(72,762.65)	
1026		69522000 Investment Tax Credits Restored - 3%	-	-	-	-	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(465.14)	(68.14)	(397.00)	(68.14)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,030.36)	2,678.64	(5,709.00)	2,678.64	B41211
1026		Total: Amortization of investment tax credits	(3,495.50)	2,610.50	(6,106.00)	2,610.50	
1026		Total: Incomes Taxes -Operating	188,783.94	(182,796.33)	371,580.27	(182,796.33)	
1026	68520000	68520000 Property Taxes	299,562.45	(966.68)	300,529.13	(966.68)	B40811
1026	68532000	68532000 FUTA	21.00	(1.71)	22.71	(1.71)	B40812
1026		68532100 FUTA Cap Credits	-	-	-	-	
1026	68533000	68533000 FICA	49,289.45	(4,731.78)	54,021.23	(4,731.78)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,756.68)	4,294.17	(20,050.85)	4,294.17	B40812
1026	68535000	68535000 SUTA	254.17	244.13	10.04	244.13	B40812

1026		68535100 SUTA Cap Credits	-	-	-	-	
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	105,512.75	62,343.78	43,168.97	62,343.78	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	519,391.76	66,606.07	452,785.69	66,606.07	
1026		Total: Operating expenses, net	3,972,207.88	236,884.61	3,735,323.27	236,884.61	
1026		Total: Operating Income (loss)	(1,568,454.38)	392,204.65	(1,960,659.03)	392,204.65	
1026		59021000 Gains/Losses Utility Property Sales	-	-	-	-	
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026		81815100 Interest Income - STD Intercompany	-	-	-	-	
1026		Total: Interest income	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(12,934.05)	1,168.53	(14,102.58)	1,168.53	B420
1026		Total: Allowance for funds used during construction	(12,934.05)	1,168.53	(14,102.58)	1,168.53	
1026	71511000	71511000 M&J Revenues	(4,337.00)	4,723.65	(9,060.65)	4,723.65	B415
1026	71521000	71521000 M&J Expenses	5,721.78	(1,453.47)	7,175.25	(1,453.47)	B416
1026		71621000 Misc Nonutility Expense	-	-	-	-	
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(1,396.86)	1,396.86	(1,396.86)	B426
1026		Total: Other miscellaneous income	1,384.78	1,873.32	(488.54)	1,873.32	
1026		Total: Other Income	(11,549.27)	3,041.85	(14,591.12)	3,041.85	
1026	75840000	75840000 Lobbying Expenses	532.25	532.25	-	532.25	B426
1026		75841000 Political Contributiions	-	-	-	-	
1026		Total: Other miscellaneous deductions	532.25	532.25	-	532.25	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(6.00)	6.00	(6.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(6.00)	6.00	(6.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(5.00)	5.00	(5.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(5.00)	5.00	(5.00)	
1026		Total: Other Deductions	532.25	521.25	11.00	521.25	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.00	18,541.66	319,834.34	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.31	18,672.80	360,872.51	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	5,704.53	3,292.86	2,411.67	3,292.86	B4272
1026		Total: Interest on short-term debt	5,704.53	3,292.86	2,411.67	3,292.86	
1026		81500000 Interest Other	-	-	-	-	
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(14,279.42)	1,290.09	(15,569.51)	1,290.09	B420
1026		Total: Allowance for borrowed funds used during cons	(14,279.42)	1,290.09	(15,569.51)	1,290.09	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.38	348.53	6,115.85	348.53	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,961.01	348.41	7,612.60	348.41	
1026		Total: Interest Charges	378,931.43	23,604.16	355,327.27	23,604.16	
1026		Total: Other Income (Expenses)	367,914.41	27,167.26	340,747.15	27,167.26	
1026		Total: Income (loss) before income taxes	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		Total: Net income (loss)	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		Total: Net Income Available to common stockholders	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	
1026		86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,200,539.97)	419,371.91	(1,619,911.88)	419,371.91	

Tennessee American Water Company
Trial Balance as of September 30, 2022

Company Code	Account Number	Description	September 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,029,605.51)	(130,896.08)	(1,898,709.43)	(130,896.08)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(674,218.21)	(55,340.48)	(618,877.73)	(55,340.48)	B4611
1026	40112000	40112000 Residential Sales Unbilled	183,188.45	35,560.13	147,628.32	35,560.13	B4611
1026		Total: Water revenues - residential	(2,520,635.27)	(150,676.43)	(2,369,958.84)	(150,676.43)	
1026	40121000	40121000 Commercial Sales Billed	(1,479,600.70)	(104,650.39)	(1,374,950.31)	(104,650.39)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(491,627.25)	(42,656.43)	(448,970.82)	(42,656.43)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	181,258.62	(63,452.22)	244,710.84	(63,452.22)	B4612
1026		Total: Water revenues - commercial	(1,789,969.33)	(210,759.04)	(1,579,210.29)	(210,759.04)	
1026	40131000	40131000 Industrial Sales Billed	(384,673.33)	(30,062.49)	(354,610.84)	(30,062.49)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(126,533.11)	(10,809.73)	(115,723.38)	(10,809.73)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	60,261.28	66,623.81	(6,362.53)	66,623.81	B4613
1026		Total: Water revenues - industrial	(450,945.16)	25,751.59	(476,696.75)	25,751.59	
1026	40145000	40145000 Private Fire Billed	(226,820.19)	(14,262.52)	(212,557.67)	(14,262.52)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(59,981.78)	(12,186.06)	(47,795.72)	(12,186.06)	B4622
1026	40146000	40146000 Private Fire Unbilled	(5,051.42)	4,605.89	(9,657.31)	4,605.89	B4622
1026		Total: Water revenues - private fire	(291,853.39)	(21,842.69)	(270,010.70)	(21,842.69)	
1026	40151000	40151000 Public Authority Billed	(368,182.69)	(89,608.05)	(278,574.64)	(89,608.05)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(120,822.85)	(30,018.55)	(90,804.30)	(30,018.55)	B4614
1026	40152000	40152000 Public Authority Unbilled	18,966.29	(67,638.08)	86,604.37	(67,638.08)	B4614
1026		Total: Water revenues - public authority	(470,039.25)	(187,264.68)	(282,774.57)	(187,264.68)	
1026	40161000	40161000 Sales for Resale Billed	(98,094.00)	(13,791.53)	(84,302.47)	(13,791.53)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(32,507.71)	(5,027.64)	(27,480.07)	(5,027.64)	B466
1026	40162000	40162000 Sales for Resale Unbilled	16,197.34	(12,341.70)	28,539.04	(12,341.70)	B466
1026		Total: Water revenues - sales for resale	(114,404.37)	(31,160.87)	(83,243.50)	(31,160.87)	
1026	40172000	40172000 Misc Sales Unbilled	-	(331.36)	331.36	(331.36)	B474
1026	40189900	40189900 Other Water Revenue	370,137.06	42,797.74	327,339.32	42,797.74	B474
1026		Total: Water revenues - other	370,137.06	42,466.38	327,670.68	42,466.38	
1026		Total: Water revenues	(5,267,709.71)	(533,485.74)	(4,734,223.97)	(533,485.74)	
1026	40289900	40289900 Other WW Revenue	-	(3,474.53)	3,474.53	(3,474.53)	B536
1026		Total: Sewer revenues	-	(3,474.53)	3,474.53	(3,474.53)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(33,758.95)	(11,772.01)	(21,986.94)	(11,772.01)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,080.00)	60.00	(3,140.00)	60.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,570.00)	(6,365.00)	(15,205.00)	(6,365.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,484.12)	(43.87)	(1,440.25)	(43.87)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(27,405.00)	(6,060.00)	(21,345.00)	(6,060.00)	B471
1026		Total: Other revenues	(104,948.30)	(24,969.13)	(79,979.17)	(24,969.13)	
1026		Total: Operating revenues	(5,372,658.01)	(561,929.40)	(4,810,728.61)	(561,929.40)	
1026	51010000	51010000 Purchased Water	12,618.63	2,505.87	10,112.76	2,505.87	B6101
1026		Total: Purchased water	12,618.63	2,505.87	10,112.76	2,505.87	
1026	51510011	51510011 Purchased Power - Source of Supply	3,334.86	1,452.15	1,882.71	1,452.15	B6151
1026	51510012	51510012 Purchased Power - Pumping	205,407.85	(3,893.09)	209,300.94	(3,893.09)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,559.73	(587.49)	6,147.22	(587.49)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	6,115.76	4,810.02	1,305.74	4,810.02	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(179,585.35)	(156,238.99)	(23,346.36)	(156,238.99)	B6158
1026		Total: Fuel and power	40,832.85	(154,457.40)	195,290.25	(154,457.40)	
1026	51800000	51800000 Chemicals	221,201.84	108,203.41	112,998.43	108,203.41	B6183
1026		Total: Chemicals	221,201.84	108,203.41	112,998.43	108,203.41	
1026	51110000	51110000 Waste Disposal	78,432.66	38,925.90	39,506.76	38,925.90	B6753
1026		Total: Waste disposal	78,432.66	38,925.90	39,506.76	38,925.90	
1026		Total: Production costs	353,085.98	(4,822.22)	357,908.20	(4,822.22)	
1026	50100000	50100000 Labor Natural Account	251,803.32	(15,521.86)	267,325.18	(15,521.86)	B6018
1026	50100001	50100001 Labor Expense Accrual	50,988.66	5,865.37	45,123.29	5,865.37	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(7,099.04)	7,099.04	(7,099.04)	B6011
1026	50101200	50101200 Labor Oper Pumping	100,789.02	15,395.12	85,393.90	15,395.12	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,522.47	(828.79)	19,351.26	(828.79)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	(46.03)	(46.03)	-	(46.03)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	52,385.04	7,093.05	45,291.99	7,093.05	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	19,614.04	(10,493.62)	30,107.66	(10,493.62)	B6017
1026	50101600	50101600 Labor Oper Admin & General	69,408.24	(17,520.30)	86,928.54	(17,520.30)	B6018
1026	50102200	50102200 Labor Maint Pumping	135.23	135.23	-	135.23	B6012
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,134.36	544.35	9,590.01	544.35	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	11,525.45	6,303.37	5,222.08	6,303.37	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,027.04	14,214.24	6,812.80	14,214.24	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,502.99	(10,553.57)	23,056.56	(10,553.57)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(227,675.77)	(20,677.09)	(206,998.68)	(20,677.09)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	24,789.86	(20,972.73)	45,762.59	(20,972.73)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	4,797.43	(551.17)	5,348.60	(551.17)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	28.97	(3,122.72)	3,151.69	(3,122.72)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	4,466.91	2,734.68	1,732.23	2,734.68	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	431.94	431.94	-	431.94	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,898.35	1,299.96	598.39	1,299.96	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,394.23	1,232.23	162.00	1,232.23	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,248.20	1,908.72	339.48	1,908.72	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,858.71	527.38	1,331.33	527.38	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	22.99	(166.86)	189.85	(166.86)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(24,623.47)	21,139.12	(45,762.59)	21,139.12	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(3,316.84)	3,316.84	(3,316.84)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	446.32	819.20	446.32	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	775.68	145.68	630.00	145.68	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	211.88	(199.48)	411.36	(199.48)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	211.88	211.88	-	211.88	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	3,316.84	(3,316.84)	3,316.84	B6018
1026	50171000	50171000 Annual Performance Plan	42,893.68	(23,817.14)	66,710.82	(23,817.14)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,241.87)	(1,328.10)	(6,913.77)	(1,328.10)	B6018

1026	50171800	50171800 Compensation Expense - RSU/PSU	22,168.17	10,090.43	12,077.74	10,090.43	B6018
1026		Total: Salaries and wages	467,713.12	(43,179.43)	510,892.55	(43,179.43)	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(8,023.16)	(1,086.61)	(6,936.55)	(1,086.61)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	480.00	4,821.00	(4,341.00)	4,821.00	B6048
1026		Total: Pension expense	12,906.84	6,032.39	6,874.45	6,032.39	
1026	50510000	50510000 OPEB Expense	7,412.00	1,089.90	6,322.10	1,089.90	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,901.41)	(809.02)	(2,092.39)	(809.02)	B6048
1026	50550000	50550000 Group Insurance Expense	147,215.92	(9,543.32)	156,759.24	(9,543.32)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(55,258.56)	4,272.37	(59,530.93)	4,272.37	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(12,598.05)	(4,629.07)	(7,968.98)	(4,629.07)	
1026	50421000	50421000 401k Expense	18,797.36	(1,381.63)	20,178.99	(1,381.63)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,332.18)	(14.55)	(7,317.63)	(14.55)	B6048
1026	50422000	50422000 Defined Contribution Expense	27,426.02	(369.56)	27,795.58	(369.56)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,560.63)	(72.52)	(9,488.11)	(72.52)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,846.31	660.79	2,185.52	660.79	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(762.66)	67.49	(830.15)	67.49	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	-	(3,000.00)	3,000.00	(3,000.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	1,000.00	-	1,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,377.38	(1,157.68)	2,535.06	(1,157.68)	B6048
1026	50452000	50452000 Employee Physical Exams	473.17	130.64	342.53	130.64	B6048
1026	50457000	50457000 Training	394.06	(1,551.41)	1,945.47	(1,551.41)	B6048
1026		Total: Other benefits	34,658.83	(5,688.43)	40,347.26	(5,688.43)	
1026		Total: Employee-related costs	502,680.74	(47,464.54)	550,145.28	(47,464.54)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	280,644.57	(211,131.84)	491,776.41	(211,131.84)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	12,709.24	(4,413.76)	17,123.00	(4,413.76)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,727.20	(8,135.13)	43,862.33	(8,135.13)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	25,817.09	138.33	25,678.76	138.33	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	68,279.64	(4,614.89)	72,894.53	(4,614.89)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	36,808.75	(14,268.59)	51,077.34	(14,268.59)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,713.96	1,520.04	16,193.92	1,520.04	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	87,159.17	10,480.12	76,679.05	10,480.12	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	21,055.27	(2,101.83)	23,157.10	(2,101.83)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	27,079.86	5,425.00	21,654.86	5,425.00	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	37,743.69	3,295.95	34,447.74	3,295.95	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,509.45	(8,352.36)	26,861.81	(8,352.36)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(3,461.69)	(5,213.73)	1,752.04	(5,213.73)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	799.30	681.42	117.88	681.42	B6348
1026		Total: Service Company Costs	666,585.50	(236,691.27)	903,276.77	(236,691.27)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(1,643.88)	1,643.88	(1,643.88)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	(2,328.12)	(17,086.10)	14,757.98	(17,086.10)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(3,115.51)	3,115.51	(3,115.51)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,525.72	(260.69)	4,786.41	(260.69)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	14,140.03	(10,952.86)	25,092.89	(10,952.86)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	290.00	(105.00)	395.00	(105.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,714.00	1,307.00	6,407.00	1,307.00	B6328
1026	53155000	53155000 Contract Services - Legal	6,809.73	(17,202.92)	24,012.65	(17,202.92)	B6338
1026		Total: Contracted services	31,151.36	(49,059.96)	80,211.32	(49,059.96)	
1026	52532013	52532013 Electricity - Water Treatment	1,985.98	(889.06)	2,875.04	(889.06)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,254.31	(764.65)	2,018.96	(764.65)	B6755
1026	52532016	52532016 Electricity - Admin & General	164.80	(14.94)	179.74	(14.94)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(6,071.00)	6,071.00	(6,071.00)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,800.00)	1,800.00	(1,800.00)	B6753
1026	52546016	52546016 Grounds Keeping - Admin & General	11,415.57	(1,664.87)	13,080.44	(1,664.87)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	(7.56)	(17.94)	10.38	(17.94)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	485.16	(203.55)	688.71	(203.55)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	354.48	104.80	249.68	104.80	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	12.70	(21.87)	34.57	(21.87)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(199.05)	199.05	(199.05)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	477.23	(142.27)	619.50	(142.27)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(82.05)	82.05	(82.05)	B6755
1026	52550016	52550016 Janitorial - Admin & General	144.90	(10,415.76)	10,560.66	(10,415.76)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,372.16	(2,458.18)	4,830.34	(2,458.18)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	145.42	46.51	98.91	46.51	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	206.03	(636.14)	842.17	(636.14)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	148.65	209.44	148.65	B6758
1026	52583013	52583013 Water & WW - Water Treatment	553.20	446.62	106.58	446.62	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	29.65	(80.68)	110.33	(80.68)	B6755
1026	52583016	52583016 Water & WW - Admin & General	-	(497.18)	497.18	(497.18)	B6758
1026		Total: Building Maintenance and Services	19,952.12	(25,212.61)	45,164.73	(25,212.61)	
1026	52574013	52574013 Telephone - Water Treatment	1,036.78	(60.98)	1,097.76	(60.98)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.07	(257.21)	939.28	(257.21)	B6755
1026	52574016	52574016 Telephone - Admin & General	11,990.89	6,733.14	5,257.75	6,733.14	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	42.88	(567.78)	610.66	(567.78)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	121.54	(364.45)	485.99	(364.45)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,925.59)	1,925.59	(1,925.59)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,063.31	(2,287.55)	4,350.86	(2,287.55)	B6758
1026	52574200	52574200 Data Lines - Admin & General	2,202.88	1,619.32	583.56	1,619.32	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(87.55)	87.55	(87.55)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	2,604.18	299.94	2,304.24	299.94	B6758
1026		Total: Telecommunication expenses	20,744.53	3,101.29	17,643.24	3,101.29	
1026	52562513	52562513 Overnight Shipping - Water Treatment	11.74	11.74	-	11.74	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	898.32	469.02	429.30	469.02	B6758
1026	52566016	52566016 Postage - Admin & General	73.87	(88.72)	162.59	(88.72)	B6758
1026	52566700	52566700 Printing	1,275.20	(254.80)	1,530.00	(254.80)	B6758
1026		Total: Postage, printing and stationary	2,259.13	137.24	2,121.89	137.24	
1026	52512500	52512500 Books & Publications	216.40	216.40	-	216.40	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,946.48	94.86	3,851.62	94.86	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	33.50	(33.50)	33.50	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	209.14	209.14	-	209.14	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	421.35	361.89	59.46	361.89	B6755

1026	52562016	52562016 Office & Admin Supplies - Admin & General	371.05	(4,365.35)	4,736.40	(4,365.35)	B6758
1026	52571500	52571500 Software Licenses	1,661.86	(31.31)	1,693.17	(31.31)	B6758
1026	52582012	52582012 Uniforms - Pumping	(0.11)	(2,179.13)	2,179.02	(2,179.13)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,272.39	(1,991.65)	3,264.04	(1,991.65)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	163.25	(19.75)	183.00	(19.75)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,769.73	(292.61)	3,062.34	(292.61)	B6757
1026	52599800	52599800 PCard Undistributed	294.84	(27.96)	322.80	(27.96)	B6758
1026		Total: Office supplies and services	11,326.38	(7,991.97)	19,318.35	(7,991.97)	
1026	52534000	52534000 Employee Expenses	8,599.06	5,571.95	3,027.11	5,571.95	B6758
1026	52534200	52534200 Conferences & Registration	850.00	(9,402.24)	10,252.24	(9,402.24)	B6758
1026	52535000	52535000 Meals Deductible	2,991.77	1,046.17	1,945.60	1,046.17	B6758
1026	52567000	52567000 Relocation Expenses	35,471.31	21,822.22	13,649.09	21,822.22	B6758
1026		Total: Employee related expense travel & entertainme	47,912.14	19,038.10	28,874.04	19,038.10	
1026	52001100	52001100 M & S Oper - Source of Supply	-	(2,541.50)	2,541.50	(2,541.50)	B6201
1026	52001200	52001200 M & S Oper - Pumping	186.12	(1,816.74)	2,002.86	(1,816.74)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,991.45	6,790.16	1,201.29	6,790.16	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	11,459.68	7,034.40	4,425.28	7,034.40	B6205
1026	52001600	52001600 M & S Oper - Admin & General	16,834.31	(7,920.16)	24,754.47	(7,920.16)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(8.36)	8.36	(8.36)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(770.00)	770.00	(770.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	3,062.68	3,062.68	-	3,062.68	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(11,753.31)	(20,764.55)	9,011.24	(20,764.55)	B6758
1026	52514700	52514700 Community Partnerships	23,757.10	10,056.64	13,700.46	10,056.64	B6758
1026	52514900	52514900 Customer Education	700.00	(1,519.63)	2,219.63	(1,519.63)	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	3,775.68	3,775.68	-	3,775.68	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(104.69)	104.69	(104.69)	B6758
1026	52515001	52515001 Community Relations - Specialty	16,232.92	15,747.69	485.23	15,747.69	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	7,421.83	6,634.13	787.70	6,634.13	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(8,650.83)	8,650.83	(8,650.83)	B6758
1026	52554500	52554500 Lab Supplies	10,322.35	(25,196.29)	35,518.64	(25,196.29)	B6753
1026	52568000	52568000 Research & Development	1,419.18	99.41	1,319.77	99.41	B6758
1026	52579000	52579000 Trustee Fees	443.33	443.33	-	443.33	B6758
1026	52585000	52585000 Discounts Available	(4,260.87)	(2,561.06)	(1,699.81)	(2,561.06)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(26.21)	38.33	(64.54)	38.33	B6758
1026		Total: Miscellaneous expenses	87,566.24	(18,171.36)	105,737.60	(18,171.36)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(74.94)	(6.06)	(68.88)	(6.06)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(2,958.03)	3,038.75	(2,958.03)	B6425
1026		Total: Rents	5.78	(2,964.09)	2,969.87	(2,964.09)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	169,354.70	(239,581.70)	408,936.40	(239,581.70)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	722.66	722.66	-	722.66	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(57.00)	57.00	(57.00)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	131.75	(310.68)	442.43	(310.68)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	1,685.51	1,685.51	-	1,685.51	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	108.75	(204.14)	312.89	(204.14)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(186,082.13)	246,746.33	(432,828.46)	246,746.33	B6508
1026	55010100	55010100 Transportation Lease Costs	6,910.19	15,170.56	(8,260.37)	15,170.56	B6508
1026	55010200	55010200 Transportation Lease Fuel	24,648.96	4,697.40	19,951.56	4,697.40	B6508
1026	55010300	55010300 Transportation Lease Maint	22,517.39	2,338.50	20,178.89	2,338.50	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	85.00	(78.52)	163.52	(78.52)	B6508
1026		Total: Transportation	40,082.78	31,128.92	8,953.86	31,128.92	
1026		Total: Operating supplies and services	261,000.46	(49,994.44)	310,994.90	(49,994.44)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	50,297.05	12,071.81	38,225.24	12,071.81	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	1,610.62	(12,059.76)	13,670.38	(12,059.76)	B6707
1026		Total: Uncollectible accounts expense	51,907.67	12.05	51,895.62	12.05	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,983.48	(142.14)	8,125.62	(142.14)	B6757
1026	52520000	52520000 Collection Agencies	(43.65)	(27.67)	(15.98)	(27.67)	B6757
1026		Total: Customer accounting, other	7,939.83	(169.81)	8,109.64	(169.81)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	50,417.72	6,395.30	44,022.42	6,395.30	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,716.59	192.47	2,524.12	192.47	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,009.24)	(73.60)	(935.64)	(73.60)	B6588
1026	55730000	55730000 Insurance Other	760.45	18.74	741.71	18.74	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,651.52	17,897.17	1,651.52	B6598
1026		Total: Insurance other than group	74,148.84	7,995.33	66,153.51	7,995.33	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(39.48)	39.48	(39.48)	B6202
1026	62002200	62002200 M&S Maint - Pumping	72,507.06	58,370.79	14,136.27	58,370.79	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,516.71	(21,905.31)	23,422.02	(21,905.31)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	36,359.48	12,544.70	23,814.78	12,544.70	B6206
1026	62002600	62002600 M&S Maint - Admin & General	8,054.96	6,003.93	2,051.03	6,003.93	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(324.33)	324.33	(324.33)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(3,000.00)	3,000.00	(3,000.00)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(70.79)	(1,161.51)	1,090.72	(1,161.51)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,180.35	71.93	1,108.42	71.93	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	26,453.90	22,103.48	4,350.42	22,103.48	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	-	(1,064.00)	1,064.00	(1,064.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	10,515.00	8,787.80	1,727.20	8,787.80	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(5,892.80)	5,892.80	(5,892.80)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	5,205.00	5,205.00	-	5,205.00	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	17,711.50	9,061.50	8,650.00	9,061.50	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	4,108.50	3,808.50	300.00	3,808.50	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	40,178.00	(16,572.00)	56,750.00	(16,572.00)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	3,423.69	(18,777.82)	22,201.51	(18,777.82)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,289.00	(629.05)	1,918.05	(629.05)	B6358
1026		Total: Maintenance supplies and services	228,432.36	56,591.33	171,841.03	56,591.33	
1026	88101000	88101000 Capital Movements - UP	992,772.94	(1,826,604.07)	2,819,377.01	(1,826,604.07)	B6758
1026	88106000	88106000 Capital Movements - CCNC	461,638.30	898,422.20	(436,783.90)	898,422.20	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,639,915.16	491,559.42	1,148,355.74	491,559.42	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(8,348.53)	(8,348.53)	-	(8,348.53)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(310,876.64)	310,876.64	(310,876.64)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(310,787.00)	(310,787.00)	-	(310,787.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	4,652.28	(4,164.08)	8,816.36	(4,164.08)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(4,652.28)	5,575.72	(10,228.00)	5,575.72	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	170,400.39	70,309.06	100,091.33	70,309.06	B6758

1026	88257100	88257100 Capital Movements - RWIP	44,365.41	(278,256.69)	322,622.10	(278,256.69)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	310,876.64	(310,876.64)	310,876.64	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(25,759.09)	(25,759.09)	-	(25,759.09)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	-	21,923.90	(21,923.90)	21,923.90	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(14,508.21)	(19,101.77)	4,593.56	(19,101.77)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,949,689.37)	985,230.93	(3,934,920.30)	985,230.93	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,145,781.38	(274,543.57)	2,420,324.95	(274,543.57)	
1026	68011000	68011000 Depreciation Exp - UPIS General	848,864.37	(14,614.91)	863,479.28	(14,614.91)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	110,536.26	110,536.26	-	110,536.26	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(41,629.42)	(41,629.42)	-	(41,629.42)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,689.93)	76.47	(5,766.40)	76.47	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,028.43)	(881.36)	(18,147.07)	(881.36)	B403
1026		Total: Depreciation	893,052.85	53,487.04	839,565.81	53,487.04	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	68,270.73	5,881.76	62,388.97	5,881.76	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.21)	(19.27)	(497.94)	(19.27)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,456.22)	(122.11)	(2,334.11)	(122.11)	B403
1026		Total: Removal costs, net	65,297.30	5,740.38	59,556.92	5,740.38	
1026		Total: Depreciation and amortization	958,443.12	55,102.84	903,340.28	55,102.84	
1026	69011000	69011000 FIT - Current	94,278.29	(254,851.71)	349,130.00	(254,851.71)	B40910
1026		Total: Current federal income taxes - operating	94,278.29	(254,851.71)	349,130.00	(254,851.71)	
1026	69021000	69021000 SIT - Current	21,652.98	(60,813.02)	82,466.00	(60,813.02)	B40911
1026		Total: Current state income taxes - operating	21,652.98	(60,813.02)	82,466.00	(60,813.02)	
1026		Total: Current income taxes - operating	115,931.27	(315,664.73)	431,596.00	(315,664.73)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	3,470.46	108,992.46	(105,522.00)	108,992.46	B41010
1026		Total: Deferred federal income tax expense	3,470.46	299,598.47	(296,128.01)	299,598.47	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	74,684.34	70,686.34	3,998.00	70,686.34	B41011
1026		Total: Deferred state income tax expense	74,684.34	82,554.06	(7,869.72)	82,554.06	
1026		Total: Deferred taxes	78,154.80	382,152.53	(303,997.73)	382,152.53	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(496.46)	(99.46)	(397.00)	(99.46)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,234.40)	2,474.60	(5,709.00)	2,474.60	B41211
1026		Total: Amortization of investment tax credits	(3,730.86)	2,375.14	(6,106.00)	2,375.14	
1026		Total: Incomes Taxes -Operating	190,355.21	68,862.94	121,492.27	68,862.94	
1026	68520000	68520000 Property Taxes	299,562.45	345,151.37	(45,588.92)	345,151.37	B40811
1026	68532000	68532000 FUTA	24.43	11.15	13.28	11.15	B40812
1026	68532100	68532100 FUTA Cap Credits	(7.13)	(14.71)	7.58	(14.71)	B40812
1026	68533000	68533000 FICA	50,242.59	(4,511.89)	54,754.48	(4,511.89)	B40812
1026	68533100	68533100 FICA Cap Credits	(17,732.06)	168.79	(17,900.85)	168.79	B40812
1026	68535000	68535000 SUTA	7.03	13.26	(6.23)	13.26	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.09)	(48.36)	46.27	(48.36)	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	491,628.09	364,493.27	127,134.82	364,493.27	
1026		Total: Operating expenses, net	3,786,207.80	213,915.48	3,572,292.32	213,915.48	
1026		Total: Operating Income (loss)	(1,586,450.21)	(348,013.92)	(1,238,436.29)	(348,013.92)	
1026	70510000	70510000 AFUDC - Equity	(15,783.59)	8,813.89	(24,597.48)	8,813.89	B420
1026		Total: Allowance for funds used during construction	(15,783.59)	8,813.89	(24,597.48)	8,813.89	
1026	71511000	71511000 M&J Revenues	(3,951.00)	-	(3,951.00)	-	B415
1026	71521000	71521000 M&J Expenses	279.59	178.87	100.72	178.87	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(7,080.69)	7,080.69	(7,080.69)	B426
1026		Total: Other miscellaneous income	(3,671.41)	(6,901.82)	3,230.41	(6,901.82)	
1026		Total: Other Income	(19,455.00)	1,912.07	(21,367.07)	1,912.07	
1026	75840000	75840000 Lobbying Expenses	532.25	532.25	-	532.25	B426
1026		Total: Other miscellaneous deductions	532.25	532.25	-	532.25	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	2,375.00	(2,375.00)	2,375.00	B40920
1026		Total: Current federal income taxes - non-operating	-	2,375.00	(2,375.00)	2,375.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	583.00	(583.00)	583.00	B40920
1026		Total: Current state income taxes - non-operating	-	583.00	(583.00)	583.00	
1026		Total: Other Deductions	532.25	3,490.25	(2,958.00)	3,490.25	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.67	319,834.35	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.33	18,672.81	360,872.52	18,672.81	
1026	81315000	81315000 Interest Short Term Debt Intercompany	7,692.65	5,224.90	2,467.75	5,224.90	B4272
1026		Total: Interest on short-term debt	7,692.65	5,224.90	2,467.75	5,224.90	
1026	85000000	85000000 AFUDC Debt	(17,425.27)	(1,798.05)	(15,627.22)	(1,798.05)	B420
1026		Total: Allowance for borrowed funds used during cons	(17,425.27)	(1,798.05)	(15,627.22)	(1,798.05)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.37	348.52	6,115.85	348.52	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,308.66	-	1,308.66	-	B428
1026		Total: Amortization of debt expense	7,961.00	348.40	7,612.60	348.40	
1026		Total: Interest Charges	377,773.71	22,448.06	355,325.65	22,448.06	
1026		Total: Other Income (Expenses)	358,850.96	27,850.38	331,000.58	27,850.38	
1026		Total: Income (loss) before income taxes	(1,227,599.25)	(320,163.54)	(907,435.71)	(320,163.54)	
1026		Total: Net income (loss)	(1,227,599.25)	(320,163.54)	(907,435.71)	(320,163.54)	
1026		Total: Net Income Available to common stockholders	(1,227,599.25)	(320,163.54)	(907,435.71)	(320,163.54)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,163,473.82	412,627.02	2,750,846.80	412,627.02	B438
1026		Total: Common Dividends	3,163,473.82	412,627.02	2,750,846.80	412,627.02	
1026		Total: PROFIT & LOSS STATEMENT	1,935,874.57	92,463.48	1,843,411.09	92,463.48	

Tennessee American Water Company
Trial Balance as of October 22, 2019

Company Code	Account Number	Description	October 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,928,590.42)	(186,307.24)	(1,742,283.18)	(186,307.24)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(641,727.38)	(73,091.98)	(568,635.40)	(73,091.98)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(23,664.34)	(150,723.96)	127,059.62	(150,723.96)	B4611
1026		Total: Water revenues - residential	(2,593,982.14)	(410,123.18)	(2,183,858.96)	(410,123.18)	
1026	40121000	40121000 Commercial Sales Billed	(1,360,558.50)	1,411.79	(1,361,970.29)	1,411.79	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(452,857.98)	(8,748.46)	(444,109.52)	(8,748.46)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(34,639.74)	123,204.11	(157,843.85)	123,204.11	B4612
1026		Total: Water revenues - commercial	(1,848,056.22)	115,867.44	(1,963,923.66)	115,867.44	
1026	40131000	40131000 Industrial Sales Billed	(349,646.81)	(17,605.20)	(332,041.61)	(17,605.20)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(116,290.96)	(8,088.46)	(108,202.50)	(8,088.46)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(18,253.49)	(24,725.96)	6,472.47	(24,725.96)	B4613
1026		Total: Water revenues - industrial	(484,191.26)	(50,419.62)	(433,771.64)	(50,419.62)	
1026	40141000	40141000 Public Fire Billed	20.50	20.50	-	20.50	B4621
1026		Total: Water revenues - public fire	20.50	20.50	-	20.50	
1026	40145000	40145000 Private Fire Billed	(229,155.69)	(17,173.73)	(211,981.96)	(17,173.73)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(73,693.06)	46,477.60	(120,170.66)	46,477.60	B4622
1026	40146000	40146000 Private Fire Unbilled	6,770.82	(2,886.49)	9,657.31	(2,886.49)	B4622
1026		Total: Water revenues - private fire	(296,077.93)	26,417.38	(322,495.31)	26,417.38	
1026	40151000	40151000 Public Authority Billed	(274,717.33)	1,375.37	(276,092.70)	1,375.37	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(91,418.13)	(1,439.53)	(89,978.60)	(1,439.53)	B4614
1026	40152000	40152000 Public Authority Unbilled	20,331.10	109,418.39	(89,087.29)	109,418.39	B4614
1026		Total: Water revenues - public authority	(345,804.36)	109,354.23	(455,158.59)	109,354.23	
1026	40161000	40161000 Sales for Resale Billed	(89,574.46)	(14,619.30)	(74,955.16)	(14,619.30)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(29,792.45)	(5,364.57)	(24,427.88)	(5,364.57)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(30,898.73)	(23,413.25)	(7,485.48)	(23,413.25)	B466
1026		Total: Water revenues - sales for resale	(150,265.64)	(43,397.12)	(106,868.52)	(43,397.12)	
1026	40189900	40189900 Other Water Revenue	335,053.31	(22,969.39)	358,022.70	(22,969.39)	B474
1026		Total: Water revenues - other	335,053.31	(22,969.39)	358,022.70	(22,969.39)	
1026		Total: Water revenues	(5,383,303.74)	(275,249.76)	(5,108,053.98)	(275,249.76)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(36,415.60)	(3,172.29)	(33,243.31)	(3,172.29)	B470
1026	40310200	40310200 Other Revenue - Rent	(18,150.23)	(1,288.25)	(16,861.98)	(1,288.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,640.00)	(260.00)	(3,380.00)	(260.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,175.00)	(3,250.00)	(16,925.00)	(3,250.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,460.24)	(66.91)	(1,393.33)	(66.91)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(24,405.00)	(945.00)	(23,460.00)	(945.00)	B471
1026		Total: Other revenues	(104,246.07)	(8,982.45)	(95,263.62)	(8,982.45)	
1026		Total: Operating revenues	(5,487,549.81)	(284,232.21)	(5,203,317.60)	(284,232.21)	
1026	51010000	51010000 Purchased Water	10,690.57	(7,826.90)	18,517.47	(7,826.90)	B6101
1026		Total: Purchased water	10,690.57	(7,826.90)	18,517.47	(7,826.90)	
1026	51510011	51510011 Purchased Power - Source of Supply	949.18	(1,204.78)	2,153.96	(1,204.78)	B6151
1026	51510012	51510012 Purchased Power - Pumping	253,674.18	65,912.51	187,761.67	65,912.51	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	8,477.44	1,016.44	7,461.00	1,016.44	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,642.05	3,396.83	1,245.22	3,396.83	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(135,252.56)	(100,688.53)	(34,564.03)	(100,688.53)	B6158
1026		Total: Fuel and power	132,490.29	(31,567.53)	164,057.82	(31,567.53)	
1026	51800000	51800000 Chemicals	176,200.77	89,305.55	86,895.22	89,305.55	B6183
1026		Total: Chemicals	176,200.77	89,305.55	86,895.22	89,305.55	
1026	51110000	51110000 Waste Disposal	(10,552.60)	(20,788.59)	10,235.99	(20,788.59)	B6753
1026		Total: Waste disposal	(10,552.60)	(20,788.59)	10,235.99	(20,788.59)	
1026		Total: Production costs	308,829.03	29,122.53	279,706.50	29,122.53	
1026	50100000	50100000 Labor Natural Account	231,704.22	(717.97)	232,422.19	(717.97)	B6018
1026	50100001	50100001 Labor Expense Accrual	(5,020.62)	(13,585.15)	8,564.53	(13,585.15)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(2,593.88)	2,593.88	(2,593.88)	B6011
1026	50101200	50101200 Labor Oper Pumping	103,817.56	3,359.97	100,457.59	3,359.97	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,015.55	(2,552.20)	19,567.75	(2,552.20)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	61,120.64	7,608.24	53,512.40	7,608.24	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	35,898.75	(1,131.91)	37,030.66	(1,131.91)	B6017
1026	50101600	50101600 Labor Oper Admin & General	82,555.20	(7,391.60)	89,946.80	(7,391.60)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	-	(110.56)	110.56	(110.56)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,295.62	1,697.75	8,597.87	1,697.75	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	14,445.93	(997.97)	15,443.90	(997.97)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	9,077.70	(4,836.48)	13,914.18	(4,836.48)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	17,049.05	1,310.58	15,738.47	1,310.58	B6016
1026	50109900	50109900 Labor Capitalized Credits	(197,681.21)	20,396.37	(218,077.58)	20,396.37	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	23,984.79	(27,298.44)	51,283.23	(27,298.44)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	2,702.91	(1,641.93)	4,344.84	(1,641.93)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,944.74	(195.18)	2,139.92	(195.18)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	4,352.28	2,892.10	1,460.18	2,892.10	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	10.21	(245.17)	255.38	(245.17)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,207.65	(100.63)	1,308.28	(100.63)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	(82.92)	82.92	(82.92)	B6012
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	794.70	66.46	728.24	66.46	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,026.25	1,997.74	28.51	1,997.74	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	727.58	7.56	720.02	7.56	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(893.48)	893.48	(893.48)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(23,984.79)	27,298.44	(51,283.23)	27,298.44	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	2,960.68	(2,960.68)	2,960.68	B6018
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(682.20)	682.20	(682.20)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	(363.84)	363.84	(363.84)	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	114.72	(114.72)	114.72	B6018
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	(2,960.68)	2,960.68	(2,960.68)	B6018
1026	50171000	50171000 Annual Performance Plan	42,893.59	(510.66)	43,404.25	(510.66)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,116.52)	647.04	(7,763.56)	647.04	B6018
1026		Total: Salaries and wages	429,821.78	1,464.80	428,356.98	1,464.80	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048

1026	50610100	50610100 Pension Capitalized Credits	(7,026.81)	245.88	(7,272.69)	245.88	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	(1,910.00)	2,431.00	(4,341.00)	2,431.00	B6048
1026		Total: Pension expense	11,513.19	4,974.88	6,538.31	4,974.88	
1026	50510000	50510000 OPEB Expense	7,412.00	7,095.90	316.10	7,095.90	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,549.19)	(98.34)	(2,450.85)	(98.34)	B6048
1026	50550000	50550000 Group Insurance Expense	140,805.77	(9,670.81)	150,476.58	(9,670.81)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(52,904.65)	6,774.81	(59,679.46)	6,774.81	B6048
1026	50560000	50560000 Health Savings Account Expense	347.01	347.01	-	347.01	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(15,955.06)	4,809.57	(20,764.63)	4,809.57	
1026	50421000	50421000 401k Expense	17,636.44	(1,760.65)	19,397.09	(1,760.65)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,932.81)	529.45	(7,462.26)	529.45	B6048
1026	50422000	50422000 Defined Contribution Expense	26,465.78	(394.73)	26,860.51	(394.73)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(9,057.36)	436.75	(9,494.11)	436.75	B6048
1026	50426000	50426000 Retiree Medical Expense	2,454.28	(75.71)	2,529.99	(75.71)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(764.41)	81.84	(846.25)	81.84	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	-	(500.00)	500.00	(500.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	1,000.00	-	1,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,722.22	1,592.79	129.43	1,592.79	B6048
1026	50451000	50451000 Employee Awards	-	(13.84)	13.84	(13.84)	B6048
1026	50452000	50452000 Employee Physical Exams	(303.17)	(125.64)	(177.53)	(125.64)	B6048
1026	50457000	50457000 Training	629.56	305.32	324.24	305.32	B6048
1026		Total: Other benefits	32,850.53	1,075.58	31,774.95	1,075.58	
1026		Total: Employee-related costs	458,230.44	12,324.83	445,905.61	12,324.83	
1026	53401000	53401000 AWWSC Services - Labor OPEX	260,392.39	14,639.07	245,753.32	14,639.07	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	13,066.39	(1,698.50)	14,764.89	(1,698.50)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	33,966.63	(6,623.99)	40,590.62	(6,623.99)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,257.35	1,145.31	17,112.04	1,145.31	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,642.78	(5,560.08)	63,202.86	(5,560.08)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	29,051.14	15,099.99	13,951.15	15,099.99	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	14,349.46	(857.14)	15,206.60	(857.14)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	104,996.06	24,653.50	80,342.56	24,653.50	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	24,363.81	530.08	23,833.73	530.08	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	27,396.46	(2,416.90)	29,813.36	(2,416.90)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,982.48	2,211.65	34,770.83	2,211.65	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,808.82	500.29	15,308.53	500.29	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(5,976.52)	(7,496.52)	1,520.00	(7,496.52)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	800.29	283.39	516.90	283.39	B6348
1026		Total: Service Company Costs	631,097.54	34,410.15	596,687.39	34,410.15	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(2,000.00)	2,000.00	(2,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	368.10	(2,038.85)	2,406.95	(2,038.85)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(1,735.45)	1,735.45	(1,735.45)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	4,885.34	1,526.07	3,359.27	1,526.07	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(981.20)	981.20	(981.20)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,741.21	596.84	25,144.37	596.84	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	340.47	190.47	150.00	190.47	B6353
1026	53155000	53155000 Contract Services - Legal	22,462.33	8,887.50	13,574.83	8,887.50	B6338
1026		Total: Contracted services	53,797.45	4,445.38	49,352.07	4,445.38	
1026	52532013	52532013 Electricity - Water Treatment	2,775.60	268.54	2,507.06	268.54	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,324.15	196.63	1,127.52	196.63	B6755
1026	52532016	52532016 Electricity - Admin & General	123.81	10.26	113.55	10.26	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(8,874.00)	8,874.00	(8,874.00)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	1,600.00	1,600.00	-	1,600.00	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	41,803.11	41,274.11	529.00	41,274.11	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	3,730.00	9,430.00	(5,700.00)	9,430.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.62	1.37	9.25	1.37	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,659.02	488.95	1,170.07	488.95	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	402.14	(25.51)	427.65	(25.51)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	4.90	7.28	(2.38)	7.28	B6758
1026	52550013	52550013 Janitorial - Water Treatment	1,099.24	1,019.56	79.68	1,019.56	B6753
1026	52550016	52550016 Janitorial - Admin & General	7,599.35	4,122.11	3,477.24	4,122.11	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,333.60	(1,520.11)	3,853.71	(1,520.11)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	(37.66)	140.23	(37.66)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	218.99	27.80	191.19	27.80	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	(305.27)	663.36	(305.27)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	(1,367.37)	(2,820.50)	1,453.13	(2,820.50)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	187.81	(186.19)	374.00	(186.19)	B6755
1026	52583016	52583016 Water & WW - Admin & General	2,449.51	1,952.33	497.18	1,952.33	B6758
1026		Total: Building Maintenance and Services	66,415.14	46,629.70	19,785.44	46,629.70	
1026	52574013	52574013 Telephone - Water Treatment	1,036.94	(2,345.88)	3,382.82	(2,345.88)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.18	(1,689.31)	2,371.49	(1,689.31)	B6755
1026	52574016	52574016 Telephone - Admin & General	13,604.43	5,817.70	7,786.73	5,817.70	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	35.95	(365.52)	401.47	(365.52)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	83.86	(283.10)	366.96	(283.10)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(1,515.92)	1,515.92	(1,515.92)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,103.18	(836.53)	2,939.71	(836.53)	B6758
1026	52574200	52574200 Data Lines - Admin & General	1,696.06	97.22	1,598.84	97.22	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	(153.66)	153.66	(153.66)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	3,107.89	(1,040.28)	4,148.17	(1,040.28)	B6758
1026		Total: Telecommunication expenses	22,350.49	(2,315.28)	24,665.77	(2,315.28)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	(94.25)	94.25	(94.25)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	26.95	26.95	-	26.95	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	1,447.04	1,080.07	366.97	1,080.07	B6758
1026	52566016	52566016 Postage - Admin & General	44.42	19.07	25.35	19.07	B6758
1026	52566700	52566700 Printing	2,826.25	1,221.22	1,605.03	1,221.22	B6758
1026		Total: Postage, printing and stationary	4,344.66	2,253.06	2,091.60	2,253.06	
1026	52526100	52526100 Credit Line Fees Interco	2,727.03	(1,898.82)	4,625.85	(1,898.82)	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(311.76)	311.76	(311.76)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	292.08	(69.21)	361.29	(69.21)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	4,252.38	482.34	3,770.04	482.34	B6758
1026	52571500	52571500 Software Licenses	1,402.17	(291.00)	1,693.17	(291.00)	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(2,270.48)	2,270.48	(2,270.48)	B6753

1026	52582013	52582013 Uniforms - Water Treatment	-	(135.00)	135.00	(135.00)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	6,889.37	2,853.34	4,036.03	2,853.34	B6755
1026	52582016	52582016 Uniforms - Admin & General	2,108.84	(1,712.21)	3,821.05	(1,712.21)	B6757
1026	52599800	52599800 PCard Undistributed	(1,328.09)	(5,581.34)	4,253.25	(5,581.34)	B6758
1026		Total: Office supplies and services	16,343.78	(8,934.14)	25,277.92	(8,934.14)	
1026	52534000	52534000 Employee Expenses	5,062.94	5,949.12	(886.18)	5,949.12	B6758
1026	52534200	52534200 Conferences & Registration	2,180.00	(48,925.29)	51,105.29	(48,925.29)	B6758
1026	52535000	52535000 Meals Deductible	3,995.67	803.62	3,192.05	803.62	B6758
1026	52535100	52535100 Meals Non-Deductible	24.41	24.41	-	24.41	B6758
1026	52567000	52567000 Relocation Expenses	(2,352.31)	(49,127.06)	46,774.75	(49,127.06)	B6758
1026		Total: Employee related expense travel & entertainme	8,910.71	(91,275.20)	100,185.91	(91,275.20)	
1026	52001100	52001100 M & S Oper - Source of Supply	-	(137.52)	137.52	(137.52)	B6201
1026	52001200	52001200 M & S Oper - Pumping	3,229.64	3,229.64	-	3,229.64	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,622.65	(6,154.58)	11,777.23	(6,154.58)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	12,625.43	8,839.27	3,786.16	8,839.27	B6205
1026	52001600	52001600 M & S Oper - Admin & General	13,446.15	(23,641.67)	37,087.82	(23,641.67)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(8.70)	8.70	(8.70)	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	126.95	(107.98)	234.93	(107.98)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	202.19	202.19	-	202.19	B6755
1026	52501600	52501600 Misc Oper - Admin & General	8,368.89	(24,588.94)	32,957.83	(24,588.94)	B6758
1026	52514700	52514700 Community Partnerships	25.00	(475.00)	500.00	(475.00)	B6758
1026	52514900	52514900 Customer Education	3,614.68	1,169.50	2,445.18	1,169.50	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	943.92	943.92	-	943.92	B6758
1026	52515001	52515001 Community Relations - Specialty	18,475.18	5,820.60	12,654.58	5,820.60	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,521.83	(13,946.16)	18,467.99	(13,946.16)	B6758
1026	52554500	52554500 Lab Supplies	18,378.31	14,471.94	3,906.37	14,471.94	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(50.86)	50.86	(50.86)	B6758
1026	52568000	52568000 Research & Development	1,419.18	115.24	1,303.94	115.24	B6758
1026	52579000	52579000 Trustee Fees	-	(16.67)	16.67	(16.67)	B6758
1026	52585000	52585000 Discounts Available	(5,464.53)	(2,215.57)	(3,248.96)	(2,215.57)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	38.42	9.91	28.51	9.91	B6758
1026		Total: Miscellaneous expenses	85,573.89	(36,541.44)	122,115.33	(36,541.44)	
1026	54110016	54110016 Rents-Real Property - Admin & General	6,315.14	6,387.79	(72.65)	6,387.79	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(1,820.42)	1,901.14	(1,820.42)	B6425
1026		Total: Rents	6,395.86	4,567.37	1,828.49	4,567.37	
1026	55000000	55000000 Transportation (O&M) - Natural Account	60,074.48	200,275.71	(140,201.23)	200,275.71	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,282.93	2,439.28	(1,156.35)	2,439.28	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	1,431.48	(3,690.51)	5,121.99	(3,690.51)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(9.00)	9.00	(9.00)	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	1,424.05	1,424.05	-	1,424.05	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	17.00	(254.85)	271.85	(254.85)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(75,258.57)	(192,043.22)	116,784.65	(192,043.22)	B6508
1026	55010100	55010100 Transportation Lease Costs	423.97	(5,209.83)	5,633.80	(5,209.83)	B6508
1026	55010200	55010200 Transportation Lease Fuel	24,638.72	3,397.79	21,240.93	3,397.79	B6508
1026	55010300	55010300 Transportation Lease Maint	12,274.79	(5,370.83)	17,645.62	(5,370.83)	B6508
1026		Total: Transportation	26,308.85	958.59	25,350.26	958.59	
1026		Total: Operating supplies and services	290,440.83	(80,211.96)	370,652.79	(80,211.96)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	46,110.23	(18,157.60)	64,267.83	(18,157.60)	B6707
1026		Total: Uncollectible accounts expense	46,110.23	(18,157.60)	64,267.83	(18,157.60)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,873.14	(4,290.36)	12,163.50	(4,290.36)	B6757
1026		Total: Customer accounting, other	7,873.14	(4,290.36)	12,163.50	(4,290.36)	
1026	55110000	55110000 Insurance Vehicle	1,714.57	(189.16)	1,903.73	(189.16)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,823.99	5,801.57	44,022.42	5,801.57	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,662.16	138.04	2,524.12	138.04	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(886.66)	125.65	(1,012.31)	125.65	B6588
1026	55730000	55730000 Insurance Other	791.74	50.03	741.71	50.03	B6598
1026	55740000	55740000 Insurance Property	22,198.64	4,559.05	17,639.59	4,559.05	B6598
1026		Total: Insurance other than group	76,304.44	10,485.18	65,819.26	10,485.18	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(359.30)	359.30	(359.30)	B6202
1026	62002200	62002200 M&S Maint - Pumping	29,017.47	(12,783.71)	41,801.18	(12,783.71)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	7,834.12	546.11	7,288.01	546.11	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	17,666.84	9,125.80	8,541.04	9,125.80	B6206
1026	62002600	62002600 M&S Maint - Admin & General	3,675.71	2,648.43	1,027.28	2,648.43	B6208
1026	62502200	62502200 Misc Maint - Pumping	1,659.50	1,659.50	-	1,659.50	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	98.33	98.33	-	98.33	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	5,966.83	3,244.23	2,722.60	3,244.23	B6756
1026	62502600	62502600 Misc Maint - Admin & General	565.26	1,406.72	(841.46)	1,406.72	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	17,626.70	(17,114.57)	34,741.27	(17,114.57)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,886.25	1,571.25	315.00	1,571.25	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	8,800.00	100.00	8,700.00	100.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	16,294.28	16,349.09	(54.81)	16,349.09	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	40,347.34	24,148.93	16,198.41	24,148.93	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	602.57	(23,218.52)	23,821.09	(23,218.52)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	6,890.47	1,415.47	5,475.00	1,415.47	B6358
1026		Total: Maintenance supplies and services	158,931.67	8,837.76	150,093.91	8,837.76	
1026	88101000	88101000 Capital Movements - UP	112,507.54	(160,813.02)	273,320.56	(160,813.02)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,019,114.22	(1,994,111.56)	3,013,225.78	(1,994,111.56)	B6758
1026	88107000	88107000 Capital Movements - CWIP	853,885.12	1,481,984.44	(628,099.32)	1,481,984.44	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(252.00)	(252.00)	-	(252.00)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(143,099.00)	(182,686.47)	39,587.47	(182,686.47)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	176,899.00	176,899.00	-	176,899.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	1,766.98	(55,821.02)	57,588.00	(55,821.02)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	4,652.28	159,192.28	(154,540.00)	159,192.28	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	123,473.76	55,960.06	67,513.70	55,960.06	B6758
1026	88257100	88257100 Capital Movements - RWIP	46,359.46	(74,079.96)	120,439.42	(74,079.96)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(11,428.26)	18,438.31	(29,866.57)	18,438.31	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	11,428.26	11,428.26	-	11,428.26	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(106,660.58)	(67,058.03)	(39,602.55)	(67,058.03)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	103,029.88	113,374.32	(10,344.44)	113,374.32	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,191,676.66)	517,545.39	(2,709,222.05)	517,545.39	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,977,817.32	(7,479.47)	1,985,296.79	(7,479.47)	
1026	68011000	68011000 Depreciation Exp - UPIS General	825,946.58	(45,719.51)	871,666.09	(45,719.51)	B403

1026	68011100	68011100 Depreciation Expense - Vehicles	113,787.55	113,787.55	-	113,787.55	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(36,951.76)	(36,951.76)	-	(36,951.76)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,689.93)	100.04	(5,789.97)	100.04	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,028.43)	(601.58)	(18,426.85)	(601.58)	B403
1026		Total: Depreciation	878,064.01	30,614.74	847,449.27	30,614.74	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	92.97	-	92.97	B4071
1026		Total: Amortization	92.97	(4,124.58)	4,217.55	(4,124.58)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	68,402.21	5,785.74	62,616.47	5,785.74	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.21)	(18.01)	(499.20)	(18.01)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,456.22)	(78.07)	(2,378.15)	(78.07)	B403
1026		Total: Removal costs, net	65,428.78	5,689.66	59,739.12	5,689.66	
1026		Total: Depreciation and amortization	943,585.76	32,179.82	911,405.94	32,179.82	
1026	69011000	69011000 FIT - Current	106,425.66	(30,852.34)	137,278.00	(30,852.34)	B40910
1026		Total: Current federal income taxes - operating	106,425.66	(30,852.34)	137,278.00	(30,852.34)	
1026	69021000	69021000 SIT - Current	23,655.62	(30,786.38)	54,442.00	(30,786.38)	B40911
1026		Total: Current state income taxes - operating	23,655.62	(30,786.38)	54,442.00	(30,786.38)	
1026		Total: Current income taxes - operating	130,081.28	(61,638.72)	191,720.00	(61,638.72)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.01	(190,606.01)	190,606.01	B41010
1026	69065000	69065000 Deferred FIT - Other	(1,194.89)	(204,791.89)	203,597.00	(204,791.89)	B41010
1026		Total: Deferred federal income tax expense	(1,194.89)	(14,185.88)	12,990.99	(14,185.88)	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.72	(11,867.72)	11,867.72	B41011
1026	69073500	69073500 Deferred SIT - Other	88,431.58	27,980.58	60,451.00	27,980.58	B41011
1026		Total: Deferred state income tax expense	88,431.58	39,848.30	48,583.28	39,848.30	
1026		Total: Deferred taxes	87,236.69	25,662.42	61,574.27	25,662.42	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(599.22)	(202.22)	(397.00)	(202.22)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(3,903.84)	1,805.16	(5,709.00)	1,805.16	B41211
1026		Total: Amortization of investment tax credits	(4,503.06)	1,602.94	(6,106.00)	1,602.94	
1026		Total: Incomes Taxes -Operating	212,814.91	(34,373.36)	247,188.27	(34,373.36)	
1026	68520000	68520000 Property Taxes	299,562.45	9,652.08	289,910.37	9,652.08	B40811
1026	68532000	68532000 FUTA	44.11	44.11	-	44.11	B40812
1026	68532100	68532100 FUTA Cap Credits	(1.27)	(1.27)	-	(1.27)	B40812
1026	68533000	68533000 FICA	45,713.37	(4,326.21)	50,039.58	(4,326.21)	B40812
1026	68533100	68533100 FICA Cap Credits	(14,671.04)	4,026.38	(18,697.42)	4,026.38	B40812
1026	68535000	68535000 SUTA	756.63	756.63	-	756.63	B40812
1026	68535100	68535100 SUTA Cap Credits	(0.37)	(0.37)	-	(0.37)	B40812
1026	68543000	68543000 Other Taxes and Licenses	93,756.00	35,756.00	58,000.00	35,756.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	523,692.75	66,631.01	457,061.74	66,631.01	
1026		Total: Operating expenses, net	3,657,910.74	56,958.00	3,600,952.74	56,958.00	
1026		Total: Operating Income (loss)	(1,829,639.07)	(227,274.21)	(1,602,364.86)	(227,274.21)	
1026	70510000	70510000 AFUDC - Equity	(18,534.59)	899.60	(19,434.19)	899.60	B420
1026		Total: Allowance for funds used during construction	(18,534.59)	899.60	(19,434.19)	899.60	
1026	71511000	71511000 M&J Revenues	(4,280.00)	(4,280.00)	-	(4,280.00)	B415
1026	71521000	71521000 M&J Expenses	1,434.01	1,094.26	339.75	1,094.26	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	12,706.15	(12,706.15)	12,706.15	B426
1026		Total: Other miscellaneous income	(2,845.99)	9,520.41	(12,366.40)	9,520.41	
1026		Total: Other Income	(21,380.58)	10,420.01	(31,800.59)	10,420.01	
1026	75840000	75840000 Lobbying Expenses	532.25	(14,254.56)	14,786.81	(14,254.56)	B426
1026		Total: Other miscellaneous deductions	532.25	(14,254.56)	14,786.81	(14,254.56)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	210.00	(210.00)	210.00	B40920
1026		Total: Current federal income taxes - non-operating	-	210.00	(210.00)	210.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	54.00	(54.00)	54.00	B40920
1026		Total: Current state income taxes - non-operating	-	54.00	(54.00)	54.00	
1026		Total: Other Deductions	532.25	(13,990.56)	14,522.81	(13,990.56)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.99	18,541.67	319,834.32	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.30	18,672.81	360,872.49	18,672.81	
1026	81315000	81315000 Interest Short Term Debt Intercompany	18,770.48	16,613.42	2,157.06	16,613.42	B4272
1026		Total: Interest on short-term debt	18,770.48	16,613.42	2,157.06	16,613.42	
1026	85000000	85000000 AFUDC Debt	(20,462.50)	993.13	(21,455.63)	993.13	B420
1026		Total: Allowance for borrowed funds used during cons	(20,462.50)	993.13	(21,455.63)	993.13	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.38	348.54	6,115.84	348.54	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	4,916.47	3,607.81	1,308.66	3,607.81	B428
1026		Total: Amortization of debt expense	11,568.82	3,956.23	7,612.59	3,956.23	
1026		Total: Interest Charges	389,422.10	40,235.59	349,186.51	40,235.59	
1026		Total: Other Income (Expenses)	368,573.77	36,665.04	331,908.73	36,665.04	
1026		Total: Income (loss) before income taxes	(1,461,065.30)	(190,609.17)	(1,270,456.13)	(190,609.17)	
1026		Total: Net income (loss)	(1,461,065.30)	(190,609.17)	(1,270,456.13)	(190,609.17)	
1026		Total: Net Income Available to common stockholders	(1,461,065.30)	(190,609.17)	(1,270,456.13)	(190,609.17)	
1026		Total: PROFIT & LOSS STATEMENT	(1,461,065.30)	(190,609.17)	(1,270,456.13)	(190,609.17)	

Tennessee American Water Company
Trial Balance as of November 30, 2022

Company Code	Account Number	Description	November 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,744,145.24)	(119,001.07)	(1,625,144.17)	(119,001.07)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(580,974.35)	(50,857.15)	(530,117.20)	(50,857.15)	B4611
1026	40112000	40112000 Residential Sales Unbilled	32,447.31	104,971.12	(72,523.81)	104,971.12	B4611
1026		Total: Water revenues - residential	(2,292,672.28)	(64,887.10)	(2,227,785.18)	(64,887.10)	
1026	40121000	40121000 Commercial Sales Billed	(1,311,273.61)	(76,348.34)	(1,234,925.27)	(76,348.34)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(436,261.36)	(33,621.59)	(402,639.77)	(33,621.59)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	35,024.24	55,825.54	(20,801.30)	55,825.54	B4612
1026		Total: Water revenues - commercial	(1,712,510.73)	(54,144.39)	(1,658,366.34)	(54,144.39)	
1026	40131000	40131000 Industrial Sales Billed	(332,384.68)	(19,841.08)	(312,543.60)	(19,841.08)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(110,551.18)	(8,695.30)	(101,855.88)	(8,695.30)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	1,025.58	17,441.36	(16,415.78)	17,441.36	B4613
1026		Total: Water revenues - industrial	(441,910.28)	(11,095.02)	(430,815.26)	(11,095.02)	
1026	40145000	40145000 Private Fire Billed	(241,283.14)	(19,111.09)	(222,172.05)	(19,111.09)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(77,986.24)	(30,757.66)	(47,228.58)	(30,757.66)	B4622
1026	40146000	40146000 Private Fire Unbilled	4,079.67	4,079.67	-	4,079.67	B4622
1026		Total: Water revenues - private fire	(315,189.71)	(45,789.08)	(269,400.63)	(45,789.08)	
1026	40151000	40151000 Public Authority Billed	(236,234.10)	(13,196.79)	(223,037.31)	(13,196.79)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(78,419.86)	(5,731.94)	(72,687.92)	(5,731.94)	B4614
1026	40152000	40152000 Public Authority Unbilled	(5,708.08)	(35,137.78)	29,429.70	(35,137.78)	B4614
1026		Total: Water revenues - public authority	(320,362.04)	(54,066.51)	(266,295.53)	(54,066.51)	
1026	40161000	40161000 Sales for Resale Billed	(103,953.13)	(35,808.13)	(68,145.00)	(35,808.13)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(34,574.80)	(12,366.33)	(22,208.47)	(12,366.33)	B466
1026	40162000	40162000 Sales for Resale Unbilled	11,428.33	11,433.86	(5.53)	11,433.86	B466
1026		Total: Water revenues - sales for resale	(127,099.60)	(36,740.60)	(90,359.00)	(36,740.60)	
1026	40189900	40189900 Other Water Revenue	293,779.57	341.14	293,438.43	341.14	B474
1026		Total: Water revenues - other	293,779.57	341.14	293,438.43	341.14	
1026		Total: Water revenues	(4,915,965.07)	(266,381.56)	(4,649,583.51)	(266,381.56)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(35,857.54)	(6,660.00)	(29,197.54)	(6,660.00)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,100.00)	(540.00)	(2,560.00)	(540.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,720.00)	268.85	(17,988.85)	268.85	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,468.56)	39.27	(1,507.83)	39.27	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(18,810.00)	3,690.00	(22,500.00)	3,690.00	B471
1026		Total: Other revenues	(94,606.33)	(3,990.13)	(90,616.20)	(3,990.13)	
1026		Total: Operating revenues	(5,010,571.40)	(270,371.69)	(4,740,199.71)	(270,371.69)	
1026	51010000	51010000 Purchased Water	13,795.24	4,287.33	9,507.91	4,287.33	B6101
1026		Total: Purchased water	13,795.24	4,287.33	9,507.91	4,287.33	
1026	51510011	51510011 Purchased Power - Source of Supply	3,955.93	2,229.86	1,726.07	2,229.86	B6151
1026	51510012	51510012 Purchased Power - Pumping	203,822.12	28,544.79	175,277.33	28,544.79	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	9,464.43	953.58	8,510.85	953.58	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	1,178.96	(461.81)	1,640.77	(461.81)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(23,920.65)	(52,784.06)	28,863.41	(52,784.06)	B6158
1026	51520000	51520000 Fuel for Power Production	-	(1,144.61)	1,144.61	(1,144.61)	B6161
1026		Total: Fuel and power	194,500.79	(22,662.25)	217,163.04	(22,662.25)	
1026	51800000	51800000 Chemicals	161,851.11	82,509.40	79,341.71	82,509.40	B6183
1026		Total: Chemicals	161,851.11	82,509.40	79,341.71	82,509.40	
1026	51110000	51110000 Waste Disposal	38,341.78	(7,931.76)	46,273.54	(7,931.76)	B6753
1026		Total: Waste disposal	38,341.78	(7,931.76)	46,273.54	(7,931.76)	
1026		Total: Production costs	408,488.92	56,202.72	352,286.20	56,202.72	
1026	50100000	50100000 Labor Natural Account	228,982.78	4,181.02	224,801.76	4,181.02	B6018
1026	50100001	50100001 Labor Expense Accrual	10,016.66	(7,566.14)	17,582.80	(7,566.14)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(3,549.52)	3,549.52	(3,549.52)	B6011
1026	50101200	50101200 Labor Oper Pumping	107,225.82	14,442.14	92,783.68	14,442.14	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,961.38	(5,585.84)	23,547.22	(5,585.84)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	69,301.36	16,550.37	52,750.99	16,550.37	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,037.43	(10,774.21)	37,811.64	(10,774.21)	B6017
1026	50101600	50101600 Labor Oper Admin & General	72,461.56	(27,015.39)	99,476.95	(27,015.39)	B6018
1026	50102300	50102300 Labor Maint Water Treatment	1,338.46	1,393.74	(55.28)	1,393.74	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,458.44	(434.28)	8,892.72	(434.28)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	19,790.83	(1,749.40)	21,540.23	(1,749.40)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	17,866.54	2,291.79	15,574.75	2,291.79	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	34,781.79	11,429.97	23,351.82	11,429.97	B6016
1026	50109900	50109900 Labor Capitalized Credits	(204,858.28)	4,642.42	(209,500.70)	4,642.42	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	14,487.87	(40,106.91)	54,594.78	(40,106.91)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,550.86	900.84	5,650.02	900.84	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	935.46	(846.15)	1,781.61	(846.15)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,449.38	(222.93)	1,672.31	(222.93)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	213.55	213.55	-	213.55	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,142.55	783.55	359.00	783.55	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	42.71	42.71	-	42.71	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,284.20	422.36	861.84	422.36	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,106.53	496.89	609.64	496.89	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,301.42	442.90	858.52	442.90	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	2,925.44	2,579.24	346.20	2,579.24	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(14,487.87)	40,106.91	(54,594.78)	40,106.91	B6018
1026	50171000	50171000 Annual Performance Plan	42,893.60	(510.70)	43,404.30	(510.70)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,359.37)	119.82	(7,479.19)	119.82	B6018
1026		Total: Salaries and wages	462,851.10	2,678.75	460,172.35	2,678.75	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,943.45)	266.37	(7,209.82)	266.37	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	241.00	4,582.00	(4,341.00)	4,582.00	B6048
1026		Total: Pension expense	13,747.55	7,146.37	6,601.18	7,146.37	
1026	50510000	50510000 OPEB Expense	7,412.00	(5,209.50)	12,621.50	(5,209.50)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,510.92)	(318.92)	(2,192.00)	(318.92)	B6048
1026	50550000	50550000 Group Insurance Expense	147,941.03	(6,247.72)	154,188.75	(6,247.72)	B6048

1026	50550100	50550100 Group Insurance Capitalized Credits	(48,193.26)	10,806.53	(58,999.79)	10,806.53	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(4,417.15)	(608.61)	(3,808.54)	(608.61)	
1026	50421000	50421000 401k Expense	18,977.76	(1,391.48)	20,369.24	(1,391.48)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,590.63)	1,154.36	(7,744.99)	1,154.36	B6048
1026	50422000	50422000 Defined Contribution Expense	27,729.50	(23.70)	27,753.20	(23.70)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(8,293.35)	1,364.74	(9,658.09)	1,364.74	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,610.09	(12.23)	2,622.32	(12.23)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,532.97	(101.99)	2,634.96	(101.99)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(572.09)	214.92	(787.01)	214.92	B6048
1026	50450013	50450013 Other Welfare - Water Treatment	-	(500.00)	500.00	(500.00)	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	1,000.00	1,000.00	-	1,000.00	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,817.56	1,817.56	-	1,817.56	B6048
1026	50451000	50451000 Employee Awards	120.28	(121.69)	241.97	(121.69)	B6048
1026	50452000	50452000 Employee Physical Exams	-	(682.81)	682.81	(682.81)	B6048
1026	50457000	50457000 Training	3,606.40	3,282.16	324.24	3,282.16	B6048
1026		Total: Other benefits	42,938.49	5,999.84	36,938.65	5,999.84	
1026		Total: Employee-related costs	515,119.99	15,216.35	499,903.64	15,216.35	
1026	53401000	53401000 AWWSC Services - Labor OPEX	245,088.88	(14,989.08)	260,077.96	(14,989.08)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	12,076.93	(2,390.18)	14,467.11	(2,390.18)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	31,502.99	(2,958.50)	34,461.49	(2,958.50)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,989.21	1,869.16	19,120.05	1,869.16	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	77,811.29	30,157.46	47,653.83	30,157.46	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	40,324.45	14,102.45	26,222.00	14,102.45	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	17,394.76	2,245.46	15,149.30	2,245.46	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	109,051.68	22,150.48	86,901.20	22,150.48	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	22,159.11	316.94	21,842.17	316.94	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	9,143.98	(11,691.65)	20,835.63	(11,691.65)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	36,877.27	952.37	35,924.90	952.37	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	14,929.96	(5,328.34)	20,258.30	(5,328.34)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(6,009.38)	(7,471.78)	1,462.40	(7,471.78)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	1,023.09	514.46	508.63	514.46	B6348
1026		Total: Service Company Costs	632,364.22	27,479.25	604,884.97	27,479.25	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	5,000.00	5,000.00	-	5,000.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(1,258.24)	1,258.24	(1,258.24)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	2,898.95	2,705.79	193.16	2,705.79	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	86,253.37	80,358.14	5,895.23	80,358.14	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,923.19	2,355.44	8,567.75	2,355.44	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	1,485.00	1,185.00	300.00	1,185.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	15,410.00	2,596.00	12,814.00	2,596.00	B6328
1026	53155000	53155000 Contract Services - Legal	24,866.71	15,793.13	9,073.58	15,793.13	B6338
1026		Total: Contracted services	146,837.22	108,735.26	38,101.96	108,735.26	
1026	52532013	52532013 Electricity - Water Treatment	2,217.32	159.07	2,058.25	159.07	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	691.74	(58.92)	750.66	(58.92)	B6755
1026	52532016	52532016 Electricity - Admin & General	152.77	2.47	150.30	2.47	B6758
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	3,942.98	(5,757.02)	9,700.00	(5,757.02)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	11,481.00	11,481.00	-	11,481.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	15.62	6.98	8.64	6.98	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,539.49	150.35	2,389.14	150.35	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	900.89	183.42	717.47	183.42	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	15.70	3.03	12.67	3.03	B6758
1026	52550012	52550012 Janitorial - Pumping	-	(213.21)	213.21	(213.21)	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(425.71)	425.71	(425.71)	B6753
1026	52550016	52550016 Janitorial - Admin & General	29,830.64	29,158.21	672.43	29,158.21	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,893.87	1,325.00	2,568.87	1,325.00	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	218.99	27.80	191.19	27.80	B6755
1026	52578016	52578016 Trash Removal - Admin & General	1,257.44	798.50	458.94	798.50	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(6.75)	6.75	(6.75)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	385.30	277.00	108.30	277.00	B6755
1026	52583016	52583016 Water & WW - Admin & General	(2.53)	(516.08)	513.55	(516.08)	B6758
1026		Total: Building Maintenance and Services	57,643.79	36,598.80	21,044.99	36,598.80	
1026	52574013	52574013 Telephone - Water Treatment	1,036.74	75.66	961.08	75.66	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.05	326.60	355.45	326.60	B6755
1026	52574016	52574016 Telephone - Admin & General	19,204.15	8,780.08	10,424.07	8,780.08	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	33.26	167.44	(134.18)	167.44	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	74.23	(67.49)	141.72	(67.49)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	(784.15)	784.15	(784.15)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	2,985.39	(394.68)	3,380.07	(394.68)	B6758
1026	52574200	52574200 Data Lines - Admin & General	(1,446.51)	(2,961.61)	1,515.10	(2,961.61)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	193.74	(193.74)	193.74	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	2,674.07	(1,253.64)	3,927.71	(1,253.64)	B6758
1026		Total: Telecommunication expenses	25,243.38	4,081.95	21,161.43	4,081.95	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(11.74)	82.51	(94.25)	82.51	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	611.35	(360.51)	971.86	(360.51)	B6758
1026	52566016	52566016 Postage - Admin & General	67.25	32.45	34.80	32.45	B6758
1026	52566700	52566700 Printing	1,299.89	(1,419.30)	2,719.19	(1,419.30)	B6758
1026		Total: Postage, printing and stationary	1,966.75	(1,664.85)	3,631.60	(1,664.85)	
1026	52526100	52526100 Credit Line Fees Interco	2,814.15	(1,374.59)	4,188.74	(1,374.59)	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(213.48)	213.48	(213.48)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,387.93	800.85	587.08	800.85	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	4,236.33	3,242.60	993.73	3,242.60	B6758
1026	52571500	52571500 Software Licenses	1,402.15	(3,748.87)	5,151.02	(3,748.87)	B6758
1026	52582012	52582012 Uniforms - Pumping	1,019.57	(94.51)	1,114.08	(94.51)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	6,747.75	(2,005.33)	8,753.08	(2,005.33)	B6755
1026	52582016	52582016 Uniforms - Admin & General	3,135.23	103.91	3,031.32	103.91	B6757
1026	52599800	52599800 PCard Undistributed	1,270.90	5,381.49	(4,110.59)	5,381.49	B6758
1026		Total: Office supplies and services	22,014.01	2,092.07	19,921.94	2,092.07	
1026	52534000	52534000 Employee Expenses	7,127.96	3,663.03	3,464.93	3,663.03	B6758
1026	52534200	52534200 Conferences & Registration	1,170.00	(3,367.59)	4,537.59	(3,367.59)	B6758
1026	52535000	52535000 Meals Deductible	3,562.17	1,547.88	2,014.29	1,547.88	B6758
1026	52567000	52567000 Relocation Expenses	2,801.96	10,610.33	(7,808.37)	10,610.33	B6758

1026		Total: Employee related expense travel & entertainme	14,662.09	12,453.65	2,208.44	12,453.65	
1026	52000000	52000000 M & S (O&M) - Natural Account	423.54	423.54	-	423.54	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(57.18)	57.18	(57.18)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,606.49	(1,866.19)	7,472.68	(1,866.19)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	28,140.90	11,767.13	16,373.77	11,767.13	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	72.08	72.08	-	72.08	B6207
1026	52001600	52001600 M & S Oper - Admin & General	38,686.59	14,289.83	24,396.76	14,289.83	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	32.50	(821.82)	854.32	(821.82)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(1,975.40)	(14,852.50)	12,877.10	(14,852.50)	B6758
1026	52514700	52514700 Community Partnerships	4,250.00	(12,421.05)	16,671.05	(12,421.05)	B6758
1026	52514900	52514900 Customer Education	9,975.90	(166.53)	10,142.43	(166.53)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	4,751.85	4,751.85	-	4,751.85	B6758
1026	52515001	52515001 Community Relations - Specialty	9,921.87	2,440.04	7,481.83	2,440.04	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	7,371.83	2,095.91	5,275.92	2,095.91	B6758
1026	52554500	52554500 Lab Supplies	20,219.80	13,624.81	6,594.99	13,624.81	B6753
1026	52564000	52564000 Penalties Nondeductible	57.58	57.58	-	57.58	B6758
1026	52568000	52568000 Research & Development	1,419.18	104.68	1,314.50	104.68	B6758
1026	52579000	52579000 Trustee Fees	314.17	314.17	-	314.17	B6758
1026	52585000	52585000 Discounts Available	(3,525.05)	(1,788.21)	(1,736.84)	(1,788.21)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(18.86)	(78.64)	59.78	(78.64)	B6758
1026		Total: Miscellaneous expenses	125,724.97	17,889.50	107,835.47	17,889.50	
1026	54110016	54110016 Rents-Real Property - Admin & General	(75.39)	(5,902.28)	5,826.89	(5,902.28)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(8,937.98)	9,018.70	(8,937.98)	B6425
1026		Total: Rents	5.33	(14,840.26)	14,845.59	(14,840.26)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	248,272.35	28,446.82	219,825.53	28,446.82	B6508
1026	55000012	55000012 Transportation Oper - Pumping	102.75	102.75	-	102.75	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	13,974.72	13,307.47	667.25	13,307.47	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	912.30	(683.15)	1,595.45	(683.15)	B6508
1026	55000023	55000023 Transportation Maint - Water Treatment	58.18	58.18	-	58.18	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	767.90	767.90	-	767.90	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	3,078.90	2,818.32	260.58	2,818.32	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(263,275.61)	(20,605.82)	(242,669.79)	(20,605.82)	B6508
1026	55010100	55010100 Transportation Lease Costs	2,532.68	6,660.09	(4,127.41)	6,660.09	B6508
1026	55010200	55010200 Transportation Lease Fuel	23,965.11	(205.33)	24,170.44	(205.33)	B6508
1026	55010300	55010300 Transportation Lease Maint	16,718.45	(17,299.48)	34,017.93	(17,299.48)	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	(817.60)	817.60	(817.60)	B6508
1026		Total: Transportation	47,107.73	12,550.15	34,557.58	12,550.15	
1026		Total: Operating supplies and services	441,205.27	177,896.27	263,309.00	177,896.27	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	15,412.28	(34,552.54)	49,964.82	(34,552.54)	B6707
1026		Total: Uncollectible accounts expense	15,412.28	(34,552.54)	49,964.82	(34,552.54)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,260.71	(1,641.16)	8,901.87	(1,641.16)	B6757
1026	52520000	52520000 Collection Agencies	-	21.16	(21.16)	21.16	B6757
1026		Total: Customer accounting, other	7,260.71	(1,620.00)	8,880.71	(1,620.00)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	48,577.99	4,555.57	44,022.42	4,555.57	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,622.56	98.44	2,524.12	98.44	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(873.36)	130.19	(1,003.55)	130.19	B6588
1026	55730000	55730000 Insurance Other	761.74	(2,229.97)	2,991.71	(2,229.97)	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,909.10	17,639.59	1,909.10	B6598
1026		Total: Insurance other than group	72,352.25	4,274.23	68,078.02	4,274.23	
1026	62002200	62002200 M&S Maint - Pumping	17,748.75	(21,502.29)	39,251.04	(21,502.29)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	35,820.16	20,483.25	15,336.91	20,483.25	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	16,967.81	(10,416.47)	27,384.28	(10,416.47)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	2,825.45	1,929.55	895.90	1,929.55	B6208
1026	62502200	62502200 Misc Maint - Pumping	-	(4,320.11)	4,320.11	(4,320.11)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	5,366.13	(23,460.03)	28,826.16	(23,460.03)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	934.04	(646.06)	1,580.10	(646.06)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	10,230.01	9,879.13	350.88	9,879.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	23,434.80	(95,777.40)	119,212.20	(95,777.40)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,879.00	(22.82)	1,901.82	(22.82)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	3,531.00	(19,019.00)	22,550.00	(19,019.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	2,428.66	(22,395.13)	24,823.79	(22,395.13)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	6,342.90	6,342.90	-	6,342.90	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	(11,251.06)	(46,628.18)	35,377.12	(46,628.18)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	16,116.15	12,637.02	3,479.13	12,637.02	B6358
1026		Total: Maintenance supplies and services	132,373.80	(192,915.64)	325,289.44	(192,915.64)	
1026	88101000	88101000 Capital Movements - UP	1,629,435.70	1,193,375.25	436,060.45	1,193,375.25	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,052,010.72	(4,445,220.42)	5,497,231.14	(4,445,220.42)	B6758
1026	88107000	88107000 Capital Movements - CWIP	38,266.75	3,472,850.29	(3,434,583.54)	3,472,850.29	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(9,035.06)	(9,035.06)	-	(9,035.06)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	(152,195.28)	152,195.28	(152,195.28)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(157,914.00)	(157,914.00)	-	(157,914.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(11,808.24)	11,808.24	(11,808.24)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	3,000.00	(3,000.00)	3,000.00	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	343,682.53	(1,585,662.72)	1,929,345.25	(1,585,662.72)	B6758
1026	88257100	88257100 Capital Movements - RWIP	(233,677.16)	1,437,981.49	(1,671,658.65)	1,437,981.49	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	44,200.89	(44,200.89)	44,200.89	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(13,572.00)	(13,572.00)	-	(13,572.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(8,990.72)	(11,749.74)	2,759.02	(11,749.74)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	(3,853.56)	3,853.56	(3,853.56)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,640,206.76)	239,603.10	(2,879,809.86)	239,603.10	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,224,577.44	51,980.64	2,172,596.80	51,980.64	
1026	68011000	68011000 Depreciation Exp - UPIS General	828,428.14	(48,995.61)	877,423.75	(48,995.61)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	114,817.86	114,817.86	-	114,817.86	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(40,377.60)	(40,377.60)	-	(40,377.60)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,788.59)	40.42	(5,829.01)	40.42	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,047.19)	(589.49)	(18,457.70)	(589.49)	B403
1026		Total: Depreciation	878,032.62	24,895.58	853,137.04	24,895.58	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	(1,475.14)	1,568.11	(1,475.14)	B4071
1026		Total: Amortization	92.97	(5,692.69)	5,785.66	(5,692.69)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	68,536.37	5,442.08	63,094.29	5,442.08	B403

1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.21)	(12.28)	(504.93)	(12.28)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,459.36)	(76.27)	(2,383.09)	(76.27)	B403
1026		Total: Removal costs, net	65,559.80	5,353.53	60,206.27	5,353.53	
1026		Total: Depreciation and amortization	943,685.39	24,556.42	919,128.97	24,556.42	
1026	69011000	69011000 FIT - Current	185,830.02	138,631.02	47,199.00	138,631.02	B40910
1026		Total: Current federal income taxes - operating	185,830.02	138,631.02	47,199.00	138,631.02	
1026	69021000	69021000 SIT - Current	62,189.01	51,600.01	10,589.00	51,600.01	B40911
1026		Total: Current state income taxes - operating	62,189.01	51,600.01	10,589.00	51,600.01	
1026		Total: Current income taxes - operating	248,019.03	190,231.03	57,788.00	190,231.03	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	190,606.00	(190,606.00)	190,606.00	B41010
1026	69065000	69065000 Deferred FIT - Other	(34.64)	(163,553.64)	163,519.00	(163,553.64)	B41010
1026		Total: Deferred federal income tax expense	(34.64)	27,052.36	(27,087.00)	27,052.36	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	11,867.00	(11,867.00)	11,867.00	B41011
1026	69073500	69073500 Deferred SIT - Other	2,562.83	(57,887.17)	60,450.00	(57,887.17)	B41011
1026		Total: Deferred state income tax expense	2,562.83	(46,020.17)	48,583.00	(46,020.17)	
1026		Total: Deferred taxes	2,528.19	(18,967.81)	21,496.00	(18,967.81)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(17.37)	379.63	(397.00)	379.63	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	(113.13)	5,595.87	(5,709.00)	5,595.87	B41211
1026		Total: Amortization of investment tax credits	(130.50)	5,975.50	(6,106.00)	5,975.50	
1026		Total: Incomes Taxes -Operating	250,416.72	177,238.72	73,178.00	177,238.72	
1026	68520000	68520000 Property Taxes	299,562.45	9,652.08	289,910.37	9,652.08	B40811
1026	68532000	68532000 FUTA	15.45	15.45	-	15.45	B40812
1026	68533000	68533000 FICA	48,361.86	(4,457.42)	52,819.28	(4,457.42)	B40812
1026	68533100	68533100 FICA Cap Credits	(14,424.13)	4,236.88	(18,661.01)	4,236.88	B40812
1026	68535000	68535000 SUTA	4.19	4.19	-	4.19	B40812
1026	68543000	68543000 Other Taxes and Licenses	61,000.00	3,000.00	58,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	493,052.69	33,174.84	459,877.85	33,174.84	
1026		Total: Operating expenses, net	3,911,732.24	286,950.62	3,624,781.62	286,950.62	
1026		Total: Operating Income (loss)	(1,098,839.16)	16,578.93	(1,115,418.09)	16,578.93	
1026	70510000	70510000 AFUDC - Equity	(19,980.55)	(6,639.36)	(13,341.19)	(6,639.36)	B420
1026		Total: Allowance for funds used during construction	(19,980.55)	(6,639.36)	(13,341.19)	(6,639.36)	
1026	71511000	71511000 M&J Revenues	-	4,780.65	(4,780.65)	4,780.65	B415
1026	71521000	71521000 M&J Expenses	1,811.74	1,811.74	-	1,811.74	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(15,528.66)	15,528.66	(15,528.66)	B426
1026		Total: Other miscellaneous income	1,811.74	(8,936.27)	10,748.01	(8,936.27)	
1026		Total: Other Income	(18,168.81)	(15,575.63)	(2,593.18)	(15,575.63)	
1026	75840000	75840000 Lobbying Expenses	532.25	216.93	315.32	216.93	B426
1026		Total: Other miscellaneous deductions	532.25	216.93	315.32	216.93	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	775.00	(775.00)	775.00	B40920
1026		Total: Current federal income taxes - non-operating	-	775.00	(775.00)	775.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	215.00	(215.00)	215.00	B40920
1026		Total: Current state income taxes - non-operating	-	215.00	(215.00)	215.00	
1026		Total: Other Deductions	532.25	1,206.93	(674.68)	1,206.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.00	18,541.66	319,834.34	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.31	18,672.80	360,872.51	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	20,968.81	19,548.55	1,420.26	19,548.55	B4272
1026		Total: Interest on short-term debt	20,968.81	19,548.55	1,420.26	19,548.55	
1026	85000000	85000000 AFUDC Debt	(22,058.80)	(7,329.88)	(14,728.92)	(7,329.88)	B420
1026		Total: Allowance for borrowed funds used during cons	(22,058.80)	(7,329.88)	(14,728.92)	(7,329.88)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.37	348.52	6,115.85	348.52	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,552.86	244.20	1,308.66	244.20	B428
1026		Total: Amortization of debt expense	8,205.20	592.60	7,612.60	592.60	
1026		Total: Interest Charges	386,660.52	31,484.07	355,176.45	31,484.07	
1026		Total: Other Income (Expenses)	369,023.96	17,115.37	351,908.59	17,115.37	
1026		Total: Income (loss) before income taxes	(729,815.20)	33,694.30	(763,509.50)	33,694.30	
1026		Total: Net income (loss)	(729,815.20)	33,694.30	(763,509.50)	33,694.30	
1026		Total: Net Income Available to common stockholders	(729,815.20)	33,694.30	(763,509.50)	33,694.30	
1026		Total: PROFIT & LOSS STATEMENT	(729,815.20)	33,694.30	(763,509.50)	33,694.30	

Tennessee American Water Company
Trial Balance as of December 31, 2022

Company Code	Account Number	Description	December 2022 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,694,149.64)	(53,458.71)	(1,640,690.93)	(53,458.71)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(564,244.04)	(28,504.09)	(535,739.95)	(28,504.09)	B4611
1026	40112000	40112000 Residential Sales Unbilled	44,798.63	54,746.49	(9,947.86)	54,746.49	B4611
1026		Total: Water revenues - residential	(2,213,595.05)	(27,216.31)	(2,186,378.74)	(27,216.31)	
1026	40121000	40121000 Commercial Sales Billed	(1,220,631.76)	(4,684.47)	(1,215,947.29)	(4,684.47)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(406,508.56)	(10,241.89)	(396,266.67)	(10,241.89)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(12,685.02)	(106,064.91)	93,379.89	(106,064.91)	B4612
1026		Total: Water revenues - commercial	(1,639,825.34)	(120,991.27)	(1,518,834.07)	(120,991.27)	
1026	40131000	40131000 Industrial Sales Billed	(175,389.81)	139,934.76	(315,324.57)	139,934.76	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(58,334.57)	44,431.62	(102,766.19)	44,431.62	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(95,138.19)	(121,534.43)	26,396.24	(121,534.43)	B4613
1026		Total: Water revenues - industrial	(328,862.57)	62,831.95	(391,694.52)	62,831.95	
1026	40145000	40145000 Private Fire Billed	(200,242.37)	16,184.34	(216,426.71)	16,184.34	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(74,252.53)	(26,679.56)	(47,572.97)	(26,679.56)	B4622
1026	40146000	40146000 Private Fire Unbilled	(3,534.73)	(3,534.73)	-	(3,534.73)	B4622
1026		Total: Water revenues - private fire	(278,029.63)	(14,029.95)	(263,999.68)	(14,029.95)	
1026	40151000	40151000 Public Authority Billed	(227,747.68)	(7,223.51)	(220,524.17)	(7,223.51)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(75,661.48)	(3,797.87)	(71,863.61)	(3,797.87)	B4614
1026	40152000	40152000 Public Authority Unbilled	(5,904.68)	(15,870.98)	9,966.30	(15,870.98)	B4614
1026		Total: Water revenues - public authority	(309,313.84)	(26,892.36)	(282,421.48)	(26,892.36)	
1026	40161000	40161000 Sales for Resale Billed	(33,636.76)	37,288.28	(70,925.04)	37,288.28	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(11,187.59)	11,926.88	(23,114.47)	11,926.88	B466
1026	40162000	40162000 Sales for Resale Unbilled	(66,615.38)	(64,802.84)	(1,812.54)	(64,802.84)	B466
1026		Total: Water revenues - sales for resale	(111,439.73)	(15,587.68)	(95,852.05)	(15,587.68)	
1026	40189900	40189900 Other Water Revenue	277,954.13	(246,066.54)	524,020.67	(246,066.54)	B474
1026		Total: Water revenues - other	277,954.13	(246,066.54)	524,020.67	(246,066.54)	
1026		Total: Water revenues	(4,603,112.03)	(387,952.16)	(4,215,159.87)	(387,952.16)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(34,912.77)	(311,109.21)	276,196.44	(311,109.21)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,600.00)	460.00	(4,060.00)	460.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,300.00)	(2,230.00)	(16,070.00)	(2,230.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,467.13)	(116.47)	(1,350.66)	(116.47)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(4,245.00)	15,750.00	(19,995.00)	15,750.00	B471
1026		Total: Other revenues	(80,175.13)	(298,033.93)	217,858.80	(298,033.93)	
1026		Total: Operating revenues	(4,683,287.16)	(685,986.09)	(3,997,301.07)	(685,986.09)	
1026	51010000	51010000 Purchased Water	2,971.12	(6,241.14)	9,212.26	(6,241.14)	B6101
1026		Total: Purchased water	2,971.12	(6,241.14)	9,212.26	(6,241.14)	
1026	51510011	51510011 Purchased Power - Source of Supply	791.02	(450.04)	1,241.06	(450.04)	B6151
1026	51510012	51510012 Purchased Power - Pumping	212,568.24	3,046.24	209,522.00	3,046.24	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,017.32	2,194.49	7,822.83	2,194.49	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,876.54	2,575.77	1,300.77	2,575.77	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(48,454.15)	(31,670.94)	(16,783.21)	(31,670.94)	B6158
1026	51520000	51520000 Fuel for Power Production	1,931.36	1,931.36	-	1,931.36	B6161
1026		Total: Fuel and power	180,730.33	(22,373.12)	203,103.45	(22,373.12)	
1026	51800000	51800000 Chemicals	205,145.46	126,756.19	78,389.27	126,756.19	B6183
1026		Total: Chemicals	205,145.46	126,756.19	78,389.27	126,756.19	
1026	51110000	51110000 Waste Disposal	84,745.51	18,950.91	65,794.60	18,950.91	B6753
1026		Total: Waste disposal	84,745.51	18,950.91	65,794.60	18,950.91	
1026		Total: Production costs	473,592.42	117,092.84	356,499.58	117,092.84	
1026	50100000	50100000 Labor Natural Account	408,116.48	(27,803.08)	435,919.56	(27,803.08)	B6018
1026	50100001	50100001 Labor Expense Accrual	(72,009.41)	29,114.43	(101,123.84)	29,114.43	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(3,139.96)	3,139.96	(3,139.96)	B6011
1026	50101200	50101200 Labor Oper Pumping	92,027.58	13,802.99	78,224.59	13,802.99	B6011
1026	50101300	50101300 Labor Oper Water Treatment	15,937.82	770.98	15,166.84	770.98	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	43,524.32	4,720.42	38,803.90	4,720.42	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	29,840.40	(2,666.73)	32,507.13	(2,666.73)	B6017
1026	50101600	50101600 Labor Oper Admin & General	69,239.64	(14,996.48)	84,236.12	(14,996.48)	B6018
1026	50102200	50102200 Labor Maint Pumping	11.24	11.24	-	11.24	B6012
1026	50102300	50102300 Labor Maint Water Treatment	(208.57)	(208.57)	-	(208.57)	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,501.16	1,633.32	5,867.84	1,633.32	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,056.57	(667.46)	12,724.03	(667.46)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,531.61	5,057.07	9,474.54	5,057.07	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	721.81	(1,426.91)	2,148.72	(1,426.91)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(202,564.11)	(10,928.58)	(191,635.53)	(10,928.58)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	21,896.88	(19,223.22)	41,120.10	(19,223.22)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	11,128.09	1,803.35	9,324.74	1,803.35	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	3,565.83	2,698.83	867.00	2,698.83	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	7,200.05	825.85	6,374.20	825.85	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	3,469.60	3,358.15	111.45	3,358.15	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	6,909.22	4,251.22	2,658.00	4,251.22	B6018
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,766.17	105.62	1,660.55	105.62	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,642.56	(321.07)	1,963.63	(321.07)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	437.61	(632.41)	1,070.02	(632.41)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	8,562.06	8,546.48	15.58	8,546.48	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(21,896.88)	19,223.22	(41,120.10)	19,223.22	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	1,191.88	1,191.88	-	1,191.88	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	5,483.92	568.72	4,915.20	568.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,432.23	(498.89)	2,931.12	(498.89)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(411.36)	411.36	(411.36)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	2,527.23	470.43	2,056.80	470.43	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	22.48	22.48	-	22.48	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	350.92	350.92	-	350.92	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(1,191.88)	(1,191.88)	-	(1,191.88)	B6018
1026	50171000	50171000 Annual Performance Plan	34,309.79	(2,192.28)	36,502.07	(2,192.28)	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,260.43)	(438.21)	(6,822.22)	(438.21)	B6018

1026	50171800	50171800 Compensation Expense - RSU/PSU	35,691.45	21,929.13	13,762.32	21,929.13	B6018
1026	50185000	50185000 Severance	-	(32,682.24)	32,682.24	(32,682.24)	B6018
1026		Total: Salaries and wages	536,965.32	1,027.40	535,937.92	1,027.40	
1026	50610000	50610000 Pension Expense	20,450.00	2,298.00	18,152.00	2,298.00	B6048
1026	50610100	50610100 Pension Capitalized Credits	(7,145.13)	(814.17)	(6,330.96)	(814.17)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	241.00	4,582.00	(4,341.00)	4,582.00	B6048
1026		Total: Pension expense	13,545.87	6,065.83	7,480.04	6,065.83	
1026	50510000	50510000 OPEB Expense	7,412.00	1,211.50	6,200.50	1,211.50	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,768.73)	(627.36)	(2,141.37)	(627.36)	B6048
1026	50550000	50550000 Group Insurance Expense	(20,408.52)	(79,450.65)	59,042.13	(79,450.65)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	14,575.04	31,931.09	(17,356.05)	31,931.09	B6048
1026	50560000	50560000 Health Savings Account Expense	187.50	187.50	-	187.50	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(109,066.00)	361.00	(109,427.00)	361.00	B6048
1026		Total: Group insurance expense	(110,068.71)	(46,386.92)	(63,681.79)	(46,386.92)	
1026	50421000	50421000 401k Expense	19,203.78	(250.88)	19,454.66	(250.88)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,204.71)	1,021.76	(7,226.47)	1,021.76	B6048
1026	50422000	50422000 Defined Contribution Expense	28,014.18	(33.52)	28,047.70	(33.52)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(8,870.80)	646.41	(9,517.21)	646.41	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,027.51	(40.42)	1,067.93	(40.42)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,359.19	329.82	2,029.37	329.82	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(697.89)	133.79	(831.68)	133.79	B6048
1026	50450012	50450012 Other Welfare - Pumping	342.56	342.56	-	342.56	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	1,499.43	(1,499.43)	1,499.43	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,297.70	(15,475.59)	16,773.29	(15,475.59)	B6048
1026	50452000	50452000 Employee Physical Exams	-	259.47	(259.47)	259.47	B6048
1026	50456000	50456000 Tuition Aid	7,057.00	3,380.30	3,676.70	3,380.30	B6048
1026	50457000	50457000 Training	5,174.06	4,849.82	324.24	4,849.82	B6048
1026	50458000	50458000 Referral Bonus	1,421.47	1,421.47	-	1,421.47	B6048
1026		Total: Other benefits	50,124.05	(1,915.58)	52,039.63	(1,915.58)	
1026		Total: Employee-related costs	490,566.53	(41,209.27)	531,775.80	(41,209.27)	
1026	53401000	53401000 AWWSC Services - Labor OPEX	312,308.22	(113,244.03)	425,552.25	(113,244.03)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	12,063.34	(2,127.89)	14,191.23	(2,127.89)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	31,076.82	(8,604.27)	39,681.09	(8,604.27)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,107.27	(11,858.38)	31,965.65	(11,858.38)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	78,853.65	(31,161.35)	110,015.00	(31,161.35)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	44,633.93	10,286.79	34,347.14	10,286.79	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	80,264.39	67,651.87	12,612.52	67,651.87	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	73,767.01	(10,270.38)	84,037.39	(10,270.38)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	32,555.34	4,756.41	27,798.93	4,756.41	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	7,793.13	60,992.89	(53,199.76)	60,992.89	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	37,550.47	3,315.66	34,234.81	3,315.66	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	11,927.27	(15,340.29)	27,267.56	(15,340.29)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,154.99)	5,938.10	(7,093.09)	5,938.10	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(18,082.82)	(18,528.27)	445.45	(18,528.27)	B6348
1026		Total: Service Company Costs	723,663.03	(58,193.14)	781,856.17	(58,193.14)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	59,902.75	59,717.23	185.52	59,717.23	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	368.10	(490.80)	858.90	(490.80)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(553.39)	553.39	(553.39)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	71,215.91	54,172.99	17,042.92	54,172.99	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	(30,672.98)	(226,509.91)	195,836.93	(226,509.91)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	313.00	(253.13)	566.13	(253.13)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	-	(1,416.00)	1,416.00	(1,416.00)	B6328
1026	53155000	53155000 Contract Services - Legal	56,727.89	34,014.76	22,713.13	34,014.76	B6338
1026		Total: Contracted services	157,854.67	(81,318.25)	239,172.92	(81,318.25)	
1026	52532013	52532013 Electricity - Water Treatment	2,392.34	148.03	2,244.31	148.03	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	928.13	133.79	794.34	133.79	B6755
1026	52532016	52532016 Electricity - Admin & General	301.31	(68.62)	369.93	(68.62)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	6,352.78	(7,237.77)	13,590.55	(7,237.77)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.72	(5.11)	12.83	(5.11)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,731.11	910.36	3,820.75	910.36	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,861.65	582.12	1,279.53	582.12	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	9.42	(1.23)	10.65	(1.23)	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	122.71	122.71	-	122.71	B6755
1026	52550016	52550016 Janitorial - Admin & General	(5,647.89)	(15,313.40)	9,665.51	(15,313.40)	B6758
1026	52571011	52571011 Security Service - Source of Supply	2,333.62	(451.13)	2,784.75	(451.13)	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	(37.66)	140.23	(37.66)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	229.19	38.00	191.19	38.00	B6755
1026	52578016	52578016 Trash Removal - Admin & General	1,007.09	396.78	610.31	396.78	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(105.14)	105.14	(105.14)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	433.12	(45.56)	478.68	(45.56)	B6755
1026	52583016	52583016 Water & WW - Admin & General	594.02	67.00	527.02	67.00	B6758
1026		Total: Building Maintenance and Services	15,758.89	(20,866.83)	36,625.72	(20,866.83)	
1026	52574013	52574013 Telephone - Water Treatment	1,036.94	(691.80)	1,728.74	(691.80)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.18	(455.15)	1,137.33	(455.15)	B6755
1026	52574016	52574016 Telephone - Admin & General	23,894.01	13,027.36	10,866.65	13,027.36	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	35.20	(135.72)	170.92	(135.72)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	255.01	91.56	163.45	91.56	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	2,651.56	1,501.82	1,149.74	1,501.82	B6757
1026	52574116	52574116 Cell Phone - Admin & General	4,451.07	2,452.24	1,998.83	2,452.24	B6758
1026	52574200	52574200 Data Lines - Admin & General	219.80	(1,605.82)	1,825.62	(1,605.82)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	4,294.45	1,711.86	2,582.59	1,711.86	B6758
1026		Total: Telecommunication expenses	37,520.22	15,896.35	21,623.87	15,896.35	
1026	52562516	52562516 Overnight Shipping - Admin & General	544.94	236.34	308.60	236.34	B6758
1026	52566016	52566016 Postage - Admin & General	2.05	(41.45)	43.50	(41.45)	B6758
1026	52566700	52566700 Printing	3,768.35	3,761.10	7.25	3,761.10	B6758
1026		Total: Postage, printing and stationary	4,315.34	3,955.99	359.35	3,955.99	
1026	52526100	52526100 Credit Line Fees Interco	2,551.75	(1,597.18)	4,148.93	(1,597.18)	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	88.75	88.75	-	88.75	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	1,090.34	(1,086.20)	2,176.54	(1,086.20)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	19,561.19	10,190.12	9,371.07	10,190.12	B6758
1026	52571500	52571500 Software Licenses	1,402.17	(2,748.98)	4,151.15	(2,748.98)	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(493.18)	493.18	(493.18)	B6753

1026	52582014	52582014 Uniforms - Transmission & Distribution	5,531.19	1,025.72	4,505.47	1,025.72	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	180.21	47.21	133.00	47.21	B6757
1026	52582016	52582016 Uniforms - Admin & General	15,994.58	(7,384.76)	23,379.34	(7,384.76)	B6757
1026	52599800	52599800 PCard Undistributed	(1,109.71)	(2,022.07)	912.36	(2,022.07)	B6758
1026		Total: Office supplies and services	45,290.47	(3,980.57)	49,271.04	(3,980.57)	
1026	52534000	52534000 Employee Expenses	(380.04)	(6,394.98)	6,014.94	(6,394.98)	B6758
1026	52534200	52534200 Conferences & Registration	1,960.00	297,246.00	(295,286.00)	297,246.00	B6758
1026	52535000	52535000 Meals Deductible	4,331.04	(1,836.51)	6,167.55	(1,836.51)	B6758
1026	52567000	52567000 Relocation Expenses	204.12	(30,710.48)	30,914.60	(30,710.48)	B6758
1026		Total: Employee related expense travel & entertainme	6,115.12	258,304.03	(252,188.91)	258,304.03	
1026	52001200	52001200 M & S Oper - Pumping	7.65	(1,018.52)	1,026.17	(1,018.52)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,816.40	1,598.64	4,217.76	1,598.64	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	19,001.16	13,110.86	5,890.30	13,110.86	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(2,761.01)	2,761.01	(2,761.01)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	17,987.70	(69,379.67)	87,367.37	(69,379.67)	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	32.50	(1,188.31)	1,220.81	(1,188.31)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	72,247.82	(13,325.37)	85,573.19	(13,325.37)	B6758
1026	52514700	52514700 Community Partnerships	-	(97,500.00)	97,500.00	(97,500.00)	B6758
1026	52514900	52514900 Customer Education	25,919.64	11,897.76	14,021.88	11,897.76	B6758
1026	52514905	52514905 Customer Education Communication - Printed	33,000.00	32,183.83	816.17	32,183.83	B6758
1026	52514909	52514909 Customer Education - Video & Photo	601.58	601.58	-	601.58	B6758
1026	52515001	52515001 Community Relations - Specialty	6,076.90	516.95	5,559.95	516.95	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,371.83	55.91	4,315.92	55.91	B6758
1026	52554500	52554500 Lab Supplies	15,507.82	13,703.69	1,804.13	13,703.69	B6753
1026	52556000	52556000 Lobbying Expenses	-	(340.00)	340.00	(340.00)	B6758
1026	52568000	52568000 Research & Development	1,419.17	99.40	1,319.77	99.40	B6758
1026	52579000	52579000 Trustee Fees	-	(422.50)	422.50	(422.50)	B6758
1026	52585000	52585000 Discounts Available	(6,018.99)	(3,453.29)	(2,565.70)	(3,453.29)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	13.59	247.06	(233.47)	247.06	B6758
1026		Total: Miscellaneous expenses	195,984.77	(115,372.99)	311,357.76	(115,372.99)	
1026	54110016	54110016 Rents-Real Property - Admin & General	91.65	5.80	85.85	5.80	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(337.74)	418.46	(337.74)	B6425
1026		Total: Rents	172.37	(331.94)	504.31	(331.94)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	138,935.84	(195,961.91)	334,897.75	(195,961.91)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	9,937.07	5,179.46	4,757.61	5,179.46	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	32,990.64	27,613.89	5,376.75	27,613.89	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	(430.17)	430.17	(430.17)	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	515.77	515.77	-	515.77	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	570.84	570.84	-	570.84	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(154,934.63)	200,003.39	(354,938.02)	200,003.39	B6508
1026	55010100	55010100 Transportation Lease Costs	2,584.31	(1,656.63)	4,240.94	(1,656.63)	B6508
1026	55010200	55010200 Transportation Lease Fuel	18,046.50	(171.07)	18,217.57	(171.07)	B6508
1026	55010300	55010300 Transportation Lease Maint	66,481.43	21,580.92	44,900.51	21,580.92	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	(94.08)	94.08	(94.08)	B6508
1026		Total: Transportation	115,127.77	57,150.41	57,977.36	57,150.41	
1026		Total: Operating supplies and services	578,139.62	113,436.20	464,703.42	113,436.20	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	31,207.58	102,322.90	(71,115.32)	102,322.90	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	1,213.95	15,566.72	(14,352.77)	15,566.72	B6707
1026		Total: Uncollectible accounts expense	32,421.53	117,889.62	(85,468.09)	117,889.62	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	16.99	(16.99)	16.99	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,420.51	(2,082.32)	8,502.83	(2,082.32)	B6757
1026	52520000	52520000 Collection Agencies	(243.72)	(229.32)	(14.40)	(229.32)	B6757
1026		Total: Customer accounting, other	6,176.79	(2,294.65)	8,471.44	(2,294.65)	
1026	55110000	55110000 Insurance Vehicle	1,714.63	(189.10)	1,903.73	(189.10)	B6568
1026	55710000	55710000 Insurance General Liabilty	49,953.48	5,931.06	44,022.42	5,931.06	B6578
1026	55711000	55711000 Insurance Casualty Reserve	7,888.70	102,023.99	(94,135.29)	102,023.99	B6578
1026	55720000	55720000 Insurance Workers Compensation	2,670.60	146.48	2,524.12	146.48	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(898.12)	(13.63)	(884.49)	(13.63)	B6588
1026	55730000	55730000 Insurance Other	761.74	(286.79)	1,048.53	(286.79)	B6598
1026	55740000	55740000 Insurance Property	19,548.69	1,640.43	17,908.26	1,640.43	B6598
1026		Total: Insurance other than group	81,639.72	109,252.44	(27,612.72)	109,252.44	
1026	62002100	62002100 M&S Maint - Source of Supply	1,212.96	598.47	614.49	598.47	B6202
1026	62002200	62002200 M&S Maint - Pumping	36,704.03	(1,676.91)	38,380.94	(1,676.91)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	9,309.09	(39,782.27)	49,091.36	(39,782.27)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	15,846.63	6,883.99	8,962.64	6,883.99	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,812.24	856.07	956.17	856.07	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	333.62	(3,843.83)	4,177.45	(3,843.83)	B6752
1026	62502200	62502200 Misc Maint - Pumping	561.71	37.76	523.95	37.76	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	1,872.93	(2,504.87)	4,377.80	(2,504.87)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	2,027.77	(175.22)	2,202.99	(175.22)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	889.40	(29,387.18)	30,276.58	(29,387.18)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	130,181.64	14,365.72	115,815.92	14,365.72	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	4,377.00	49.50	4,327.50	49.50	B6756
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	6,597.10	6,597.10	-	6,597.10	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	714.50	714.50	-	714.50	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(32,875.00)	32,875.00	(32,875.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	9,143.20	6,518.40	2,624.80	6,518.40	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	730.00	(98,202.90)	98,932.90	(98,202.90)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	36,937.73	(86,868.32)	123,806.05	(86,868.32)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	183,266.56	182,891.56	375.00	182,891.56	B6358
1026		Total: Maintenance supplies and services	442,518.11	(75,803.43)	518,321.54	(75,803.43)	
1026	88101000	88101000 Capital Movements - UP	722,872.92	299,459.85	423,413.07	299,459.85	B6758
1026	88106000	88106000 Capital Movements - CCNC	9,417,207.40	4,907,850.56	4,509,356.84	4,907,850.56	B6758
1026	88107000	88107000 Capital Movements - CWIP	(6,134,150.92)	(4,153,442.11)	(1,980,708.81)	(4,153,442.11)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	334.80	(334.80)	334.80	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(2,658,429.00)	(2,701,487.00)	43,058.00	(2,701,487.00)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	2,463,384.00	5,560,274.45	(3,096,890.45)	5,560,274.45	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	321,119.89	(429,550.47)	750,670.36	(429,550.47)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	103,115.00	(2,684,442.00)	2,787,557.00	(2,684,442.00)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	626,114.17	(18,700.93)	644,815.10	(18,700.93)	B6758
1026	88257100	88257100 Capital Movements - RWIP	(72,390.22)	678,893.55	(751,283.77)	678,893.55	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(187,956.11)	(87,809.67)	(100,146.44)	(87,809.67)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	166,416.11	473,496.29	(307,080.18)	473,496.29	B6758

1026	88271200	88271200 Capital Movements - CIAC Tax	(3,333.72)	275,074.71	(278,408.43)	275,074.71	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	14,135.00	(257,213.00)	271,348.00	(257,213.00)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,778,104.52)	(1,862,739.03)	(2,915,365.49)	(1,862,739.03)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,828,717.75	280,170.61	2,548,547.14	280,170.61	
1026	68011000	68011000 Depreciation Exp - UPIS General	833,505.65	(65,715.48)	899,221.13	(65,715.48)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	118,514.96	118,514.96	-	118,514.96	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,938.17)	(39,938.17)	-	(39,938.17)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,796.91)	29.49	(5,826.40)	29.49	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,047.19)	(546.85)	(18,500.34)	(546.85)	B403
1026		Total: Depreciation	887,238.34	12,343.95	874,894.39	12,343.95	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	(4,217.55)	4,310.52	(4,217.55)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	68,777.14	4,257.57	64,519.57	4,257.57	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.21)	(12.80)	(504.41)	(12.80)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,459.36)	(69.49)	(2,389.87)	(69.49)	B403
1026		Total: Removal costs, net	65,800.57	4,175.28	61,625.29	4,175.28	
1026		Total: Depreciation and amortization	953,131.88	12,301.68	940,830.20	12,301.68	
1026	69011000	69011000 FIT - Current	(1,667,438.91)	(1,972,318.91)	304,880.00	(1,972,318.91)	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	59,725.00	(59,725.00)	59,725.00	B40910
1026		Total: Current federal income taxes - operating	(1,667,438.91)	(1,912,593.91)	245,155.00	(1,912,593.91)	
1026	69021000	69021000 SIT - Current	(568,236.75)	(87,684.75)	(480,552.00)	(87,684.75)	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	(301,913.00)	301,913.00	(301,913.00)	B40911
1026		Total: Current state income taxes - operating	(568,236.75)	(389,597.75)	(178,639.00)	(389,597.75)	
1026		Total: Current income taxes - operating	(2,235,675.66)	(2,302,191.66)	66,516.00	(2,302,191.66)	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	6,916.00	(6,916.00)	6,916.00	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	155,919.00	(155,919.00)	155,919.00	B41010
1026	69065000	69065000 Deferred FIT - Other	1,969,923.53	2,221,743.53	(251,820.00)	2,221,743.53	B41010
1026		Total: Deferred federal income tax expense	1,969,923.53	2,384,578.53	(414,655.00)	2,384,578.53	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	1,228.00	(1,228.00)	1,228.00	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	9,456.00	(9,456.00)	9,456.00	B41011
1026	69073500	69073500 Deferred SIT - Other	371,872.13	443,087.13	(71,215.00)	443,087.13	B41011
1026		Total: Deferred state income tax expense	371,872.13	453,771.13	(81,899.00)	453,771.13	
1026		Total: Deferred taxes	2,341,795.66	2,838,349.66	(496,554.00)	2,838,349.66	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	303.49	700.49	(397.00)	700.49	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	1,977.18	7,686.18	(5,709.00)	7,686.18	B41211
1026		Total: Amortization of investment tax credits	2,280.67	8,386.67	(6,106.00)	8,386.67	
1026		Total: Incomes Taxes -Operating	108,400.67	544,544.67	(436,144.00)	544,544.67	
1026	68520000	68520000 Property Taxes	311,562.45	21,652.08	289,910.37	21,652.08	B40811
1026	68532000	68532000 FUTA	42.01	42.01	-	42.01	B40812
1026	68532100	68532100 FUTA Cap Credits	(41.73)	(41.73)	-	(41.73)	B40812
1026	68533000	68533000 FICA	51,610.30	686.51	50,923.79	686.51	B40812
1026	68533100	68533100 FICA Cap Credits	(14,897.08)	1,710.09	(16,607.17)	1,710.09	B40812
1026	68535000	68535000 SUTA	11.90	11.90	-	11.90	B40812
1026	68535100	68535100 SUTA Cap Credits	(10.62)	(10.62)	-	(10.62)	B40812
1026	68543000	68543000 Other Taxes and Licenses	60,975.00	(23,126.00)	84,101.00	(23,126.00)	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	507,785.10	21,647.90	486,137.20	21,647.90	
1026		Total: Operating expenses, net	4,398,035.40	858,664.86	3,539,370.54	858,664.86	
1026		Total: Operating Income (loss)	(285,251.76)	172,678.77	(457,930.53)	172,678.77	
1026	70510000	70510000 AFUDC - Equity	(16,494.20)	7,715.14	(24,209.34)	7,715.14	B420
1026		Total: Allowance for funds used during construction	(16,494.20)	7,715.14	(24,209.34)	7,715.14	
1026	71511000	71511000 M&J Revenues	-	7,875.27	(7,875.27)	7,875.27	B415
1026	71521000	71521000 M&J Expenses	4,369.32	334.99	4,034.33	334.99	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	9,247.01	(9,247.01)	9,247.01	B426
1026		Total: Other miscellaneous income	4,369.32	17,457.27	(13,087.95)	17,457.27	
1026		Total: Other Income	(12,124.88)	25,172.41	(37,297.29)	25,172.41	
1026	75840000	75840000 Lobbying Expenses	60,982.25	60,666.93	315.32	60,666.93	B426
1026	75841000	75841000 Political Contributiions	-	(20,000.00)	20,000.00	(20,000.00)	B426
1026		Total: Other miscellaneous deductions	60,982.25	40,666.93	20,315.32	40,666.93	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(4,772.00)	4,772.00	(4,772.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(4,772.00)	4,772.00	(4,772.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(1,320.00)	1,320.00	(1,320.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(1,320.00)	1,320.00	(1,320.00)	
1026		Total: Other Deductions	60,982.25	34,574.93	26,407.32	34,574.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.67	319,834.35	18,541.67	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.33	18,672.81	360,872.52	18,672.81	
1026	81315000	81315000 Interest Short Term Debt Intercompany	29,752.32	27,525.74	2,226.58	27,525.74	B4272
1026		Total: Interest on short-term debt	29,752.32	27,525.74	2,226.58	27,525.74	
1026	81500000	81500000 Interest Other	-	(155,092.26)	155,092.26	(155,092.26)	B4275
1026		Total: Other interest expense	-	(155,092.26)	155,092.26	(155,092.26)	
1026	85000000	85000000 AFUDC Debt	(18,209.89)	(9,814.52)	(8,395.37)	(9,814.52)	B420
1026		Total: Allowance for borrowed funds used during cons	(18,209.89)	(9,814.52)	(8,395.37)	(9,814.52)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.38	348.54	6,115.84	348.54	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,571.22	262.56	1,308.66	262.56	B428
1026		Total: Amortization of debt expense	8,223.57	610.98	7,612.59	610.98	
1026		Total: Interest Charges	399,311.33	(118,097.25)	517,408.58	(118,097.25)	
1026		Total: Other Income (Expenses)	448,168.70	(58,349.91)	506,518.61	(58,349.91)	
1026		Total: Income (loss) before income taxes	162,916.94	114,328.86	48,588.08	114,328.86	
1026		Total: Net income (loss)	162,916.94	114,328.86	48,588.08	114,328.86	
1026		Total: Net Income Available to common stockholders	162,916.94	114,328.86	48,588.08	114,328.86	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	3,163,473.82	137,542.34	3,025,931.48	137,542.34	B438
1026		Total: Common Dividends	3,163,473.82	137,542.34	3,025,931.48	137,542.34	
1026		Total: PROFIT & LOSS STATEMENT	3,326,390.76	251,871.20	3,074,519.56	251,871.20	

Tennessee American Water Company
Trial Balance as of January 31, 2023

Company Code	Account Number	Description	January 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,820,006.82)	(83,758.19)	(1,736,248.63)	(83,758.19)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(633,499.50)	(66,293.22)	(567,206.28)	(66,293.22)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(171,044.23)	(280,495.27)	109,451.04	(280,495.27)	B4611
1026		Total: Water revenues - residential	(2,624,550.55)	(430,546.68)	(2,194,003.87)	(430,546.68)	
1026	40121000	40121000 Commercial Sales Billed	(1,262,956.22)	(10,494.49)	(1,252,461.73)	(10,494.49)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(436,665.43)	(28,005.53)	(408,659.90)	(28,005.53)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(57,809.89)	(99,733.84)	41,923.95	(99,733.84)	B4612
1026		Total: Water revenues - commercial	(1,757,431.54)	(138,233.86)	(1,619,197.68)	(138,233.86)	
1026	40131000	40131000 Industrial Sales Billed	(489,618.45)	(162,795.81)	(326,822.64)	(162,795.81)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(166,214.97)	(59,703.49)	(106,511.48)	(59,703.49)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	107,504.57	94,401.12	13,103.45	94,401.12	B4613
1026		Total: Water revenues - industrial	(548,328.85)	(128,098.18)	(420,230.67)	(128,098.18)	
1026	40141000	40141000 Public Fire Billed	-	-	-	-	B4621
1026	40145000	40145000 Private Fire Billed	(231,895.52)	(12,334.78)	(219,560.74)	(12,334.78)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(85,955.89)	(13,679.07)	(72,276.82)	(13,679.07)	B4622
1026	40146000	40146000 Private Fire Unbilled	(457.94)	(457.94)	-	(457.94)	B4622
1026		Total: Water revenues - private fire	(318,309.35)	(26,471.79)	(291,837.56)	(26,471.79)	
1026	40151000	40151000 Public Authority Billed	(262,616.91)	(27,526.23)	(235,090.68)	(27,526.23)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(90,330.83)	(13,714.54)	(76,616.29)	(13,714.54)	B4614
1026	40152000	40152000 Public Authority Unbilled	(6,408.65)	(28,414.41)	22,005.76	(28,414.41)	B4614
1026		Total: Water revenues - public authority	(359,356.39)	(69,655.18)	(289,701.21)	(69,655.18)	
1026	40161000	40161000 Sales for Resale Billed	(187,340.88)	(111,589.52)	(75,751.36)	(111,589.52)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(62,087.36)	(37,399.98)	(24,687.38)	(37,399.98)	B466
1026	40162000	40162000 Sales for Resale Unbilled	125,238.65	117,031.27	8,207.38	117,031.27	B466
1026		Total: Water revenues - sales for resale	(124,189.59)	(31,958.23)	(92,231.36)	(31,958.23)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	255,096.73	(205,862.36)	460,959.09	(205,862.36)	B474
1026		Total: Water revenues - other	255,096.73	(205,862.36)	460,959.09	(205,862.36)	
1026		Total: Water revenues	(5,477,069.54)	(1,030,826.28)	(4,446,243.26)	(1,030,826.28)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(46,090.61)	(10,274.42)	(35,816.19)	(10,274.42)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(288.25)	(17,361.98)	(288.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,160.00)	280.00	(3,440.00)	280.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(16,770.00)	(2,190.00)	(14,580.00)	(2,190.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,541.36)	(128.00)	(1,413.36)	(128.00)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(27,750.00)	(13,335.00)	(14,415.00)	(13,335.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(112,962.20)	(25,935.67)	(87,026.53)	(25,935.67)	
1026		Total: Operating revenues	(5,590,031.74)	(1,056,761.95)	(4,533,269.79)	(1,056,761.95)	
1026	51010000	51010000 Purchased Water	17,185.04	10,453.06	6,731.98	10,453.06	B6101
1026		Total: Purchased water	17,185.04	10,453.06	6,731.98	10,453.06	
1026	51510011	51510011 Purchased Power - Source of Supply	2,728.93	958.42	1,770.51	958.42	B6151
1026	51510012	51510012 Purchased Power - Pumping	239,511.27	57,935.09	181,576.18	57,935.09	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	11,204.87	3,356.85	7,848.02	3,356.85	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	995.78	(1,733.88)	2,729.66	(1,733.88)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(292,013.61)	(210,284.18)	(81,729.43)	(210,284.18)	B6158
1026	51520000	51520000 Fuel for Power Production	744.21	(663.89)	1,408.10	(663.89)	B6161
1026		Total: Fuel and power	(36,828.55)	(150,431.59)	113,603.04	(150,431.59)	
1026	51800000	51800000 Chemicals	194,082.40	78,363.83	115,718.57	78,363.83	B6183
1026		Total: Chemicals	194,082.40	78,363.83	115,718.57	78,363.83	
1026	51110000	51110000 Waste Disposal	42,826.90	4,164.17	38,662.73	4,164.17	B6753
1026		Total: Waste disposal	42,826.90	4,164.17	38,662.73	4,164.17	
1026		Total: Production costs	217,265.79	(57,450.53)	274,716.32	(57,450.53)	
1026	50100000	50100000 Labor Natural Account	265,797.10	(28,669.10)	294,466.20	(28,669.10)	B6018
1026	50100001	50100001 Labor Expense Accrual	18,392.66	(2,675.20)	21,067.86	(2,675.20)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	97,276.56	9,567.59	87,708.97	9,567.59	B6011
1026	50101300	50101300 Labor Oper Water Treatment	13,418.30	(2,570.26)	15,988.56	(2,570.26)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	49,156.07	15,306.01	33,850.06	15,306.01	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,572.81	(7,496.74)	34,069.55	(7,496.74)	B6017
1026	50101600	50101600 Labor Oper Admin & General	78,798.98	22,026.13	56,772.85	22,026.13	B6018
1026	50102200	50102200 Labor Maint Pumping	(11.24)	(11.24)	-	(11.24)	B6012
1026	50102300	50102300 Labor Maint Water Treatment	1,966.75	1,966.75	-	1,966.75	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,206.59	2,531.33	5,675.26	2,531.33	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	17,830.67	9,078.82	8,751.85	9,078.82	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	19,921.37	10,087.52	9,833.85	10,087.52	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,377.97	5,222.52	10,155.45	5,222.52	B6016
1026	50109900	50109900 Labor Capitalized Credits	(208,299.09)	(29,665.73)	(178,633.36)	(29,665.73)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	31,552.27	25,062.84	6,489.43	25,062.84	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,755.62	(1,398.27)	9,153.89	(1,398.27)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,198.97	(216.92)	1,415.89	(216.92)	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	6,857.93	5,688.89	1,169.04	5,688.89	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	356.46	276.87	79.59	276.87	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,164.54	37.45	2,127.09	37.45	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	944.37	(22.65)	967.02	(22.65)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	3,681.64	3,215.58	466.06	3,215.58	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	854.91	241.08	613.83	241.08	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	-	-	-	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(31,552.27)	(25,062.84)	(6,489.43)	(25,062.84)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	966.77	966.77	-	966.77	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	2,624.04	166.44	2,457.60	166.44	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	2,698.80	1,200.00	1,498.80	1,200.00	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(822.72)	822.72	(822.72)	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	794.55	794.55	-	794.55	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	579.96	579.96	-	579.96	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	(41.61)	41.61	(41.61)	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(966.77)	(966.77)	-	(966.77)	B6018
1026	50171000	50171000 Annual Performance Plan	44,290.13	806.93	43,483.20	806.93	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,598.33)	(1,167.51)	(6,430.82)	(1,167.51)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	1,985.62	(1,985.62)	1,985.62	B6018
1026		Total: Salaries and wages	471,609.09	16,022.09	455,587.00	16,022.09	
1026	50610000	50610000 Pension Expense	12,181.00	(8,213.00)	20,394.00	(8,213.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,523.68)	(543.52)	(3,980.16)	(543.52)	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	40,923.00	40,033.00	890.00	40,033.00	B6048
1026		Total: Pension expense	48,580.32	31,276.48	17,303.84	31,276.48	
1026	50510000	50510000 PBOP Expense	4,847.00	1,472.15	3,374.85	1,472.15	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(4,862.03)	(2,644.13)	(2,217.90)	(2,644.13)	B6048
1026	50550000	50550000 Group Insurance Expense	149,432.76	(2,099.84)	151,532.60	(2,099.84)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,067.76)	(3,001.13)	(50,066.63)	(3,001.13)	B6048
1026	50560000	50560000 Health Savings Account Expense	8,179.31	1,522.19	6,657.12	1,522.19	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,499.00	(108,971.00)	37,499.00	B6048
1026		Total: Group insurance expense	33,057.28	32,748.24	309.04	32,748.24	
1026	50421000	50421000 401k Expense	18,807.48	(172.68)	18,980.16	(172.68)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,793.00)	(653.36)	(6,139.64)	(653.36)	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	27,700.94	1,404.01	26,296.93	1,404.01	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,388.59)	(1,370.16)	(8,018.43)	(1,370.16)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,465.96	61.80	2,404.16	61.80	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(707.86)	(72.05)	(635.81)	(72.05)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	-	-	-	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,329.82	400.24	929.58	400.24	B6048
1026	50451000	50451000 Employee Awards	1,174.69	1,153.86	20.83	1,153.86	B6048
1026	50452000	50452000 Employee Physical Exams	235.00	327.53	(92.53)	327.53	B6048
1026	50456000	50456000 Tuition Aid	596.20	596.20	-	596.20	B6048
1026	50457000	50457000 Training	419.06	(335.18)	754.24	(335.18)	B6048
1026	50458000	50458000 Referral Bonus	-	-	-	-	B6048
1026		Total: Other benefits	35,839.70	1,340.21	34,499.49	1,340.21	
1026		Total: Employee-related costs	589,086.39	81,387.02	507,699.37	81,387.02	
1026	53401000	53401000 AWWSC Services - Labor OPEX	255,710.31	(24,205.00)	279,915.31	(24,205.00)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,100.76	(8,863.04)	14,963.80	(8,863.04)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	39,581.03	(7,502.16)	47,083.19	(7,502.16)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	20,782.85	1,934.81	18,848.04	1,934.81	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	50,579.86	(24,646.14)	75,226.00	(24,646.14)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,583.12	(8,742.88)	39,326.00	(8,742.88)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,180.29	(2,189.77)	13,370.06	(2,189.77)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,985.41	24,008.29	67,977.12	24,008.29	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,537.71	2,527.40	27,010.31	2,527.40	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	29,747.17	13,079.30	16,667.87	13,079.30	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	29,452.27	8,115.48	21,336.79	8,115.48	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	28,641.82	(3,177.99)	31,819.81	(3,177.99)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(8,965.34)	(7,747.93)	(1,217.41)	(7,747.93)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	496.59	254.09	242.50	254.09	B6348
1026		Total: Service Company Costs	615,413.85	(37,155.54)	652,569.39	(37,155.54)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	-	-	-	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	425.60	425.60	-	425.60	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(1,298.75)	1,298.75	(1,298.75)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	12,750.26	9,060.49	3,689.77	9,060.49	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	48,861.01	36,326.98	12,534.03	36,326.98	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	(35.75)	371.75	(35.75)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	7,888.00	7,888.00	-	7,888.00	B6328
1026	53155000	53155000 Contract Services - Legal	(27,426.17)	(43,933.50)	16,507.33	(43,933.50)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	42,834.70	8,433.07	34,401.63	8,433.07	
1026	52532013	52532013 Electricity - Water Treatment	2,701.01	314.75	2,386.26	314.75	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,098.07	229.41	868.66	229.41	B6755
1026	52532016	52532016 Electricity - Admin & General	337.00	141.76	195.24	141.76	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	6.26	(3.66)	9.92	(3.66)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,976.59	1,687.00	3,289.59	1,687.00	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,691.73	501.33	1,190.40	501.33	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.38	(1.90)	10.28	(1.90)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	2,891.07	(2,891.07)	2,891.07	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,518.63	949.76	2,568.87	949.76	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755

1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	35.41	196.37	35.41	B6755
1026	52578016	52578016 Trash Removal - Admin & General	358.09	12.78	345.31	12.78	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	9.43	(9.43)	9.43	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	(43.09)	(343.00)	299.91	(343.00)	B6755
1026	52583016	52583016 Water & WW - Admin & General	470.66	(56.36)	527.02	(56.36)	B6758
1026		Total: Building Maintenance and Services	15,457.68	6,371.44	9,086.24	6,371.44	
1026	52574013	52574013 Telephone - Water Treatment	2,038.52	252.34	1,786.18	252.34	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,341.11	166.02	1,175.09	166.02	B6755
1026	52574016	52574016 Telephone - Admin & General	16,639.87	2,542.47	14,097.40	2,542.47	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	33.26	(126.96)	160.22	(126.96)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	3.20	(158.77)	161.97	(158.77)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	(1,727.98)	534.41	(2,262.39)	534.41	B6757
1026	52574116	52574116 Cell Phone - Admin & General	(3,182.99)	(6,079.03)	2,896.04	(6,079.03)	B6758
1026	52574200	52574200 Data Lines - Admin & General	93.59	(1,283.79)	1,377.38	(1,283.79)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	(2,847.04)	(5,265.26)	2,418.22	(5,265.26)	B6758
1026		Total: Telecommunication expenses	12,391.54	(9,418.57)	21,810.11	(9,418.57)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	22.20	22.20	-	22.20	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	782.72	252.64	530.08	252.64	B6758
1026	52566016	52566016 Postage - Admin & General	-	(17.90)	17.90	(17.90)	B6758
1026	52566700	52566700 Printing	3,441.81	3,441.81	-	3,441.81	B6758
1026		Total: Postage, printing and stationary	4,246.73	3,698.75	547.98	3,698.75	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,753.20	(467.51)	4,220.71	(467.51)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	184.95	184.95	-	184.95	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	267.01	(392.69)	659.70	(392.69)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	822.21	955.99	(133.78)	955.99	B6758
1026	52571500	52571500 Software Licenses	1,415.59	1,097.92	317.67	1,097.92	B6758
1026	52582012	52582012 Uniforms - Pumping	1,101.63	504.39	597.24	504.39	B6753
1026	52582013	52582013 Uniforms - Water Treatment	153.92	153.92	-	153.92	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	944.27	840.54	103.73	840.54	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	200.00	-	200.00	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,746.78	2,003.49	743.29	2,003.49	B6757
1026	52599800	52599800 PCard Undistributed	45.10	1,144.75	(1,099.65)	1,144.75	B6758
1026		Total: Office supplies and services	11,634.66	6,225.75	5,408.91	6,225.75	
1026	52534000	52534000 Employee Expenses	(1,116.07)	(946.35)	(169.72)	(946.35)	B6758
1026	52534200	52534200 Conferences & Registration	415.00	(195.00)	610.00	(195.00)	B6758
1026	52535000	52535000 Meals Deductible	2,881.28	2,629.94	251.34	2,629.94	B6758
1026	52535100	52535100 Meals Non-Deductible	-	(50.22)	50.22	(50.22)	B6758
1026	52567000	52567000 Relocation Expenses	-	(61.55)	61.55	(61.55)	B6758
1026		Total: Employee related expense travel & entertainme	2,180.21	1,376.82	803.39	1,376.82	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	322.45	282.03	40.42	282.03	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,812.23	1,221.21	5,591.02	1,221.21	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	7,143.88	3,988.56	3,155.32	3,988.56	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(30.45)	30.45	(30.45)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	4,718.44	(7,636.62)	12,355.06	(7,636.62)	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(117.63)	117.63	(117.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	215.00	133.06	81.94	133.06	B6755
1026	52501600	52501600 Misc Oper - Admin & General	11,445.04	(32,439.10)	43,884.14	(32,439.10)	B6758
1026	52514700	52514700 Community Partnerships	21,500.00	20,918.71	581.29	20,918.71	B6758
1026	52514900	52514900 Customer Education	(4,820.00)	(6,180.00)	1,360.00	(6,180.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	1,949.02	1,949.02	-	1,949.02	B6758
1026	52514903	52514903 Customer Education Communication - Issues	1,120.00	1,120.00	-	1,120.00	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(600.88)	600.88	(600.88)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	60.00	(1,060.75)	1,120.75	(1,060.75)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,724.09	1,535.87	3,188.22	1,535.87	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	2,902.42	1,561.40	1,341.02	1,561.40	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	1,419.18	-	1,419.18	B6758
1026	52579000	52579000 Trustee Fees	125.00	125.00	-	125.00	B6758
1026	52585000	52585000 Discounts Available	(4,463.72)	(2,576.25)	(1,887.47)	(2,576.25)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(1.87)	36.27	(38.14)	36.27	B6758
1026		Total: Miscellaneous expenses	55,171.16	(16,351.37)	71,522.53	(16,351.37)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(75.65)	(22.13)	(53.52)	(22.13)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(2,159.41)	2,240.13	(2,159.41)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	5.07	(2,181.54)	2,186.61	(2,181.54)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	31,735.93	(38,722.73)	70,458.66	(38,722.73)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	-	-	-	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	2,208.84	1,693.61	515.23	1,693.61	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	3,689.64	3,589.64	100.00	3,589.64	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	165.58	165.58	-	165.58	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(48,520.99)	31,545.53	(80,066.52)	31,545.53	B6508
1026	55010100	55010100 Transportation Lease Costs	9,772.99	100,456.28	(90,683.29)	100,456.28	B6508

1026	55010200	55010200 Transportation Lease Fuel	21,045.90	5,074.67	15,971.23	5,074.67	B6508
1026	55010300	55010300 Transportation Lease Maint	4,392.92	13,067.74	(8,674.82)	13,067.74	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	24,490.81	116,870.32	(92,379.51)	116,870.32	
1026		Total: Operating supplies and services	168,412.56	115,024.67	53,387.89	115,024.67	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(2,266.28)	28,544.08	(30,810.36)	28,544.08	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	(2,266.28)	28,544.08	(30,810.36)	28,544.08	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,868.29	(1,857.86)	8,726.15	(1,857.86)	B6757
1026	52520000	52520000 Collection Agencies	(56.53)	(52.21)	(4.32)	(52.21)	B6757
1026		Total: Customer accounting, other	6,811.76	(1,910.07)	8,721.83	(1,910.07)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(325.98)	1,903.73	(325.98)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,359.91	25,337.49	44,022.42	25,337.49	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,767.07	2,242.95	2,524.12	2,242.95	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(384.80)	281.65	(666.45)	281.65	B6588
1026	55730000	55730000 Insurance Other	770.65	45.86	724.79	45.86	B6598
1026	55740000	55740000 Insurance Property	21,247.38	3,607.79	17,639.59	3,607.79	B6598
1026		Total: Insurance other than group	97,337.96	31,189.76	66,148.20	31,189.76	
1026	62002100	62002100 M&S Maint - Source of Supply	934.05	752.90	181.15	752.90	B6202
1026	62002200	62002200 M&S Maint - Pumping	5,382.93	(96.80)	5,479.73	(96.80)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,087.95	9,451.46	(4,363.51)	9,451.46	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,054.79	15,831.76	(8,776.97)	15,831.76	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,341.25	352.17	989.08	352.17	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	-	-	-	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	98.33	98.33	-	98.33	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	525.46	346.60	178.86	346.60	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	-	-	-	-	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	398.01	60.00	398.01	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	29,940.46	26,975.02	2,965.44	26,975.02	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	50.00	(2,135.00)	2,185.00	(2,135.00)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	351.90	469.24	(117.34)	469.24	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	6,059.42	9,422.85	(3,363.43)	9,422.85	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	27,115.56	4,682.46	22,433.10	4,682.46	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,497.00	(650.16)	2,147.16	(650.16)	B6358
1026		Total: Maintenance supplies and services	85,897.11	65,898.84	19,998.27	65,898.84	
1026	88101000	88101000 Capital Movements - UP	1,026,445.78	(400,038.66)	1,426,484.44	(400,038.66)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,360,580.43	1,419,852.69	(59,272.26)	1,419,852.69	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,248,330.33	927,445.21	320,885.12	927,445.21	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	-	200,536.45	(200,536.45)	200,536.45	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(705,254.09)	(1,046,621.54)	341,367.45	(1,046,621.54)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	158,815.50	313,059.40	(154,243.90)	313,059.40	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(166,284.20)	(160,808.20)	(5,476.00)	(160,808.20)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	446,296.45	98,769.46	347,526.99	98,769.46	B6758
1026	88257100	88257100 Capital Movements - RWIP	(217,428.04)	(69,536.08)	(147,891.96)	(69,536.08)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	114,429.06	(114,429.06)	114,429.06	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(18,756.05)	(144,112.11)	125,356.06	(144,112.11)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(13,401.72)	(15,887.62)	2,485.90	(15,887.62)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	8,429.59	8,429.59	-	8,429.59	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,127,773.98)	(1,245,517.65)	(1,882,256.33)	(1,245,517.65)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,777,959.14	225,528.23	1,552,430.91	225,528.23	
1026	68011000	68011000 Depreciation Exp - UPIS General	845,375.22	(68,202.59)	913,577.81	(68,202.59)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	119,749.38	119,749.38	-	119,749.38	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(12,040.90)	(12,040.90)	-	(12,040.90)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,799.99)	264.72	(6,064.71)	264.72	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,225.20)	(622.86)	(18,602.34)	(622.86)	B403
1026		Total: Depreciation	928,058.51	39,147.75	888,910.76	39,147.75	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	(4,217.55)	4,310.52	(4,217.55)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,290.42	5,070.16	65,220.26	5,070.16	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.20)	(24.56)	(492.64)	(24.56)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,487.58)	(98.77)	(2,388.81)	(98.77)	B403
1026		Total: Removal costs, net	67,285.64	4,946.83	62,338.81	4,946.83	
1026		Total: Depreciation and amortization	995,437.12	39,877.03	955,560.09	39,877.03	
1026	69011000	69011000 FIT - Current	415,364.52	359,255.52	56,109.00	359,255.52	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	415,364.52	359,255.52	56,109.00	359,255.52	
1026	69021000	69021000 SIT - Current	128,926.29	111,708.29	17,218.00	111,708.29	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	128,926.29	111,708.29	17,218.00	111,708.29	
1026		Total: Current income taxes - operating	544,290.81	470,963.81	73,327.00	470,963.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	194,086.00	(194,086.00)	194,086.00	B41010
1026	69065000	69065000 Deferred FIT - Other	(92,190.71)	(269,785.71)	177,595.00	(269,785.71)	B41010
1026		Total: Deferred federal income tax expense	(92,190.71)	(75,699.71)	(16,491.00)	(75,699.71)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	12,109.00	(12,109.00)	12,109.00	B41011
1026	69073500	69073500 Deferred SIT - Other	(1,377.52)	(111,438.52)	110,061.00	(111,438.52)	B41011
1026		Total: Deferred state income tax expense	(1,377.52)	(99,329.52)	97,952.00	(99,329.52)	
1026		Total: Deferred taxes	(93,568.23)	(175,029.23)	81,461.00	(175,029.23)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	-	397.00	(397.00)	397.00	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	5,709.00	(5,709.00)	5,709.00	B41211
1026		Total: Amortization of investment tax credits	-	6,106.00	(6,106.00)	6,106.00	

1026		Total: Incomes Taxes -Operating	450,722.58	302,040.58	148,682.00	302,040.58	
1026	68520000	68520000 Property Taxes	287,562.45	(2,347.92)	289,910.37	(2,347.92)	B40811
1026	68532000	68532000 FUTA	3,322.88	75.93	3,246.95	75.93	B40812
1026	68532100	68532100 FUTA Cap Credits	(1,111.01)	(111.26)	(999.75)	(111.26)	B40812
1026	68533000	68533000 FICA	53,091.20	2,915.00	50,176.20	2,915.00	B40812
1026	68533100	68533100 FICA Cap Credits	(17,841.91)	(4,369.20)	(13,472.71)	(4,369.20)	B40812
1026	68535000	68535000 SUTA	978.35	18.71	959.64	18.71	B40812
1026	68535100	68535100 SUTA Cap Credits	(326.72)	(28.78)	(297.94)	(28.78)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	488,208.11	19,876.14	468,331.97	19,876.14	
1026		Total: Operating expenses, net	3,712,326.95	587,321.98	3,125,004.97	587,321.98	
1026		Total: Operating Income (loss)	(1,877,704.79)	(469,439.97)	(1,408,264.82)	(469,439.97)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	81815100	81815100 Interest Income - STD Intercompany	-	-	-	-	B4273
1026		Total: Interest income	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(11,636.30)	(8,149.30)	(3,487.00)	(8,149.30)	B420
1026		Total: Allowance for funds used during construction	(11,636.30)	(8,149.30)	(3,487.00)	(8,149.30)	
1026	71511000	71511000 M&J Revenues	(3,951.00)	(53.00)	(3,898.00)	(53.00)	B415
1026	71521000	71521000 M&J Expenses	12,526.34	10,172.40	2,353.94	10,172.40	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(10,604.03)	10,604.03	(10,604.03)	B426
1026		Total: Other miscellaneous income	8,575.34	(484.63)	9,059.97	(484.63)	
1026		Total: Other Income	(3,060.96)	(8,633.93)	5,572.97	(8,633.93)	
1026	75840000	75840000 Lobbying Expenses	532.25	(83.07)	615.32	(83.07)	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	532.25	(83.07)	615.32	(83.07)	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	498.00	(498.00)	498.00	B40920
1026		Total: Current federal income taxes - non-operating	-	498.00	(498.00)	498.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	154.00	(154.00)	154.00	B40920
1026		Total: Current state income taxes - non-operating	-	154.00	(154.00)	154.00	
1026		Total: Other Deductions	532.25	568.93	(36.68)	568.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.98	18,541.66	319,834.32	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.29	18,672.80	360,872.49	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	44,359.11	28,982.94	15,376.17	28,982.94	B4272
1026		Total: Interest on short-term debt	44,359.11	28,982.94	15,376.17	28,982.94	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(12,716.32)	(8,866.61)	(3,849.71)	(8,866.61)	B420
1026		Total: Allowance for borrowed funds used during cons	(12,716.32)	(8,866.61)	(3,849.71)	(8,866.61)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.97	(0.12)	188.09	(0.12)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,464.37	348.52	6,115.85	348.52	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,562.05	253.39	1,308.66	253.39	B428
1026		Total: Amortization of debt expense	8,214.39	601.79	7,612.60	601.79	
1026		Total: Interest Charges	419,402.47	39,390.92	380,011.55	39,390.92	
1026		Total: Other Income (Expenses)	416,873.76	31,325.92	385,547.84	31,325.92	
1026		Total: Income (loss) before income taxes	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	
1026		Total: Net income (loss)	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	
1026		Total: Net Income Available to common stockholders	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,460,831.03)	(438,114.05)	(1,022,716.98)	(438,114.05)	

Tennessee American Water Company
Trial Balance as of February 28, 2023

Company Code	Account Number	Description	February 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,654,557.51)	(105,862.28)	(1,548,695.23)	(105,862.28)	B4611
1026	40111100	40111100 Residential Sales Billed Surcharge	-	-	-	-	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(597,860.49)	(111,880.44)	(485,980.05)	(111,880.44)	B4611
1026	40112000	40112000 Residential Sales Unbilled	82,917.34	114,127.28	(31,209.94)	114,127.28	B4611
1026		Total: Water revenues - residential	(2,169,500.66)	(103,615.44)	(2,065,885.22)	(103,615.44)	
1026	40121000	40121000 Commercial Sales Billed	(1,202,305.24)	(54,190.90)	(1,148,114.34)	(54,190.90)	B4612
1026	40121100	40121100 Commercial Sales Billed Surcharge	-	-	-	-	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(434,667.34)	(73,400.05)	(361,267.29)	(73,400.05)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	(15,770.97)	5,071.00	(20,841.97)	5,071.00	B4612
1026		Total: Water revenues - commercial	(1,652,743.55)	(122,519.95)	(1,530,223.60)	(122,519.95)	
1026	40131000	40131000 Industrial Sales Billed	(344,213.03)	(28,461.17)	(315,751.86)	(28,461.17)	B4613
1026	40131100	40131100 Industrial Sales Billed Surcharge	-	-	-	-	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(124,262.58)	(23,893.82)	(100,368.76)	(23,893.82)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(60,889.40)	(32,720.14)	(28,169.26)	(32,720.14)	B4613
1026		Total: Water revenues - industrial	(529,365.01)	(85,075.13)	(444,289.88)	(85,075.13)	
1026	40141000	40141000 Public Fire Billed	-	-	-	-	B4621
1026	40145000	40145000 Private Fire Billed	(222,645.28)	(6,318.93)	(216,326.35)	(6,318.93)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(74,855.71)	(2,838.97)	(72,016.74)	(2,838.97)	B4622
1026	40146000	40146000 Private Fire Unbilled	1,359.00	1,359.00	-	1,359.00	B4622
1026		Total: Water revenues - private fire	(296,141.99)	(7,798.90)	(288,343.09)	(7,798.90)	
1026	40151000	40151000 Public Authority Billed	(232,762.37)	(19,935.05)	(212,827.32)	(19,935.05)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(83,824.34)	(16,841.25)	(66,983.09)	(16,841.25)	B4614
1026	40152000	40152000 Public Authority Unbilled	(9,778.70)	500.12	(10,278.82)	500.12	B4614
1026		Total: Water revenues - public authority	(326,365.41)	(36,276.18)	(290,089.23)	(36,276.18)	
1026	40161000	40161000 Sales for Resale Billed	(69,056.92)	(1,101.07)	(67,955.85)	(1,101.07)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(24,929.55)	(3,227.32)	(21,702.23)	(3,227.32)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(33,736.79)	(31,695.60)	(2,041.19)	(31,695.60)	B466
1026		Total: Water revenues - sales for resale	(127,723.26)	(36,023.99)	(91,699.27)	(36,023.99)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	155,842.05	(188,513.11)	344,355.16	(188,513.11)	B474
1026		Total: Water revenues - other	155,842.05	(188,513.11)	344,355.16	(188,513.11)	
1026		Total: Water revenues	(4,945,997.83)	(579,822.70)	(4,366,175.13)	(579,822.70)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,270.33)	(1,997.87)	(28,272.46)	(1,997.87)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,600.00)	(700.00)	(2,900.00)	(700.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,085.00)	(1,460.00)	(15,625.00)	(1,460.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,412.74)	49.50	(1,462.24)	49.50	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(5,715.00)	11,295.00	(17,010.00)	11,295.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	(4,180.00)	(3,580.00)	(600.00)	(3,580.00)	B471
1026		Total: Other revenues	(79,913.30)	2,818.38	(82,731.68)	2,818.38	
1026		Total: Operating revenues	(5,025,911.13)	(577,004.32)	(4,448,906.81)	(577,004.32)	
1026	51010000	51010000 Purchased Water	4,049.21	(2,906.12)	6,955.33	(2,906.12)	B6101
1026		Total: Purchased water	4,049.21	(2,906.12)	6,955.33	(2,906.12)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,507.84	313.85	2,193.99	313.85	B6151
1026	51510012	51510012 Purchased Power - Pumping	204,337.50	30,599.27	173,738.23	30,599.27	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	10,727.15	2,170.73	8,556.42	2,170.73	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,765.92	2,441.66	1,324.26	2,441.66	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(85,180.05)	(53,525.18)	(31,654.87)	(53,525.18)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	136,158.36	(17,999.67)	154,158.03	(17,999.67)	
1026	51800000	51800000 Chemicals	171,393.19	51,254.97	120,138.22	51,254.97	B6183
1026		Total: Chemicals	171,393.19	51,254.97	120,138.22	51,254.97	
1026	51110000	51110000 Waste Disposal	69,598.02	33,945.60	35,652.42	33,945.60	B6753
1026		Total: Waste disposal	69,598.02	33,945.60	35,652.42	33,945.60	
1026		Total: Production costs	381,198.78	64,294.78	316,904.00	64,294.78	
1026	50100000	50100000 Labor Natural Account	211,948.02	(38,927.42)	250,875.44	(38,927.42)	B6018
1026	50100001	50100001 Labor Expense Accrual	(10,746.14)	(4,370.37)	(6,375.77)	(4,370.37)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	(4,095.60)	4,095.60	(4,095.60)	B6011
1026	50101200	50101200 Labor Oper Pumping	100,562.04	11,133.88	89,428.16	11,133.88	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,999.87	2,864.85	17,135.02	2,864.85	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	54,122.74	5,660.97	48,461.77	5,660.97	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,147.12	(2,859.30)	30,006.42	(2,859.30)	B6017
1026	50101600	50101600 Labor Oper Admin & General	78,942.62	10,711.71	68,230.91	10,711.71	B6018
1026	50102200	50102200 Labor Maint Pumping	1,228.48	1,228.48	-	1,228.48	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,499.98	2,499.98	-	2,499.98	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	9,265.96	(2,467.78)	11,733.74	(2,467.78)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,828.46	2,699.89	14,128.57	2,699.89	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,605.48	2,476.23	14,129.25	2,476.23	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	10,316.51	(3,484.44)	13,800.95	(3,484.44)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(185,425.58)	9,388.60	(194,814.18)	9,388.60	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	38,534.25	19,726.45	18,807.80	19,726.45	B6018
1026	50111100	50111100 Labor Oper Non-scheduled Overtime- SS	-	-	-	-	B6011
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	5,362.96	(271.83)	5,634.79	(271.83)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,289.95	223.43	1,066.52	223.43	B6013
1026	50111400	50111400 Labor Oper Non-scheduled Overtime- TD	-	-	-	-	B6015
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,588.99	(669.88)	2,258.87	(669.88)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,732.19	1,736.28	995.91	1,736.28	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,150.88	(2,256.93)	3,407.81	(2,256.93)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	65.44	65.44	-	65.44	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,418.31	784.38	633.93	784.38	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,032.23	(556.87)	1,589.10	(556.87)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,783.23	1,545.82	237.41	1,545.82	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	604.15	670.78	(66.63)	670.78	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(38,534.25)	(19,726.45)	(18,807.80)	(19,726.45)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	-	-	-	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	B6015
1026	50121510	50121510 Labor Oper Scheduled Overtime-CA Merer Read	-	-	-	-	B6017
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50122440	50122440 Labor Maint Scheduled Overtime-TD Hydrant	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	44,290.21	806.97	43,483.24	806.97	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,693.88)	631.17	(7,325.05)	631.17	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	407,920.22	(4,831.56)	412,751.78	(4,831.56)	
1026	50610000	50610000 Pension Expense	12,181.00	(8,213.00)	20,394.00	(8,213.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,031.30)	3,167.79	(7,199.09)	3,167.79	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	40,923.00	40,689.00	234.00	40,689.00	B6048
1026		Total: Pension expense	49,072.70	35,643.79	13,428.91	35,643.79	
1026	50510000	50510000 PBOP Expense	4,847.00	(6,555.65)	11,402.65	(6,555.65)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,612.48)	(416.15)	(1,196.33)	(416.15)	B6048
1026	50550000	50550000 Group Insurance Expense	132,296.90	(10,307.40)	142,604.30	(10,307.40)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,218.85)	3,177.02	(53,395.87)	3,177.02	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,499.00	(108,971.00)	37,499.00	B6048
1026		Total: Group insurance expense	13,840.57	23,396.82	(9,556.25)	23,396.82	
1026	50421000	50421000 401k Expense	16,948.15	(811.74)	17,759.89	(811.74)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,105.41)	552.42	(6,657.83)	552.42	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	24,839.25	(7.69)	24,846.94	(7.69)	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(8,567.43)	(353.11)	(8,214.32)	(353.11)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,055.01	(80.85)	2,135.86	(80.85)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,236.81	12.21	2,224.60	12.21	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(707.57)	(68.48)	(639.09)	(68.48)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450013	50450013 Other Welfare - Water Treatment	-	-	-	-	B6043
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,802.57	(24.23)	1,826.80	(24.23)	B6048
1026	50451000	50451000 Employee Awards	-	(118.58)	118.58	(118.58)	B6048
1026	50452000	50452000 Employee Physical Exams	184.00	184.00	-	184.00	B6048
1026	50456000	50456000 Tuition Aid	-	-	-	-	B6048
1026	50457000	50457000 Training	2,675.35	1,491.29	1,184.06	1,491.29	B6048
1026	50458000	50458000 Referral Bonus	-	-	-	-	B6048
1026		Total: Other benefits	35,360.73	775.24	34,585.49	775.24	
1026		Total: Employee-related costs	506,194.22	54,984.29	451,209.93	54,984.29	
1026	53401000	53401000 AWWSC Services - Labor OPEX	238,804.47	(50,161.44)	288,965.91	(50,161.44)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,851.51	(6,269.24)	14,120.75	(6,269.24)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	31,287.46	(6,017.69)	37,305.15	(6,017.69)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	18,459.41	(1,326.08)	19,785.49	(1,326.08)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,253.99	(6,515.48)	63,769.47	(6,515.48)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,571.91	(243.42)	32,815.33	(243.42)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,316.31	(8,869.91)	19,186.22	(8,869.91)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,287.28	11,073.75	78,213.53	11,073.75	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	25,457.49	(4,407.22)	29,864.71	(4,407.22)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,761.15	6,854.60	24,906.55	6,854.60	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,886.03	9,324.92	19,561.11	9,324.92	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	57,159.46	16,767.75	40,391.71	16,767.75	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(8,490.71)	(11,596.98)	3,106.27	(11,596.98)	B6348
1026	53402500	53402500 AWWSC Services - Other Inc & Ded OPEX	-	-	-	-	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	730.48	546.12	184.36	546.12	B6348
1026		Total: Service Company Costs	621,336.24	(50,840.32)	672,176.56	(50,840.32)	
1026		Management fees	-	-	-	-	
1026	53110014	53110014 Contract Svc-Eng - Transmission & Distribution	-	-	-	-	B6315
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	296.00	296.00	-	296.00	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(390.26)	390.26	(390.26)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	32,324.71	4,519.43	27,805.28	4,519.43	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	10,096.08	(26,199.01)	36,295.09	(26,199.01)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	168.00	(132.00)	300.00	(132.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	8,888.00	1,696.00	7,192.00	1,696.00	B6328
1026	53155000	53155000 Contract Services - Legal	21,572.41	(7,630.47)	29,202.88	(7,630.47)	B6338
1026	53157000	53157000 Contract Services - Outplacement	-	-	-	-	B6758
1026		Total: Contracted services	73,345.20	(27,840.31)	101,185.51	(27,840.31)	
1026	52532013	52532013 Electricity - Water Treatment	2,600.47	321.46	2,279.01	321.46	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	926.43	(9.21)	935.64	(9.21)	B6755
1026	52532016	52532016 Electricity - Admin & General	259.74	(161.35)	421.09	(161.35)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	(1,190.00)	1,190.00	(1,190.00)	B6751
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	-	-	-	-	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	9.18	4.52	4.66	4.52	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	4,001.02	(27.69)	4,028.71	(27.69)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,063.56	(455.74)	1,519.30	(455.74)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	10.10	3.25	6.85	3.25	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	46.60	46.60	-	46.60	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	-	-	-	B6755
1026	52550016	52550016 Janitorial - Admin & General	-	2,800.00	(2,800.00)	2,800.00	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,518.68	949.81	2,568.87	949.81	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755

1026	52571016	52571016 Security Service - Admin & General	-	-	-	-	B6758
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	32.82	198.96	32.82	B6755
1026	52578016	52578016 Trash Removal - Admin & General	588.42	243.11	345.31	243.11	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	188.22	(188.22)	188.22	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	239.22	(51.14)	290.36	(51.14)	B6755
1026	52583016	52583016 Water & WW - Admin & General	474.04	(52.98)	527.02	(52.98)	B6758
1026		Total: Building Maintenance and Services	14,071.81	2,645.34	11,426.47	2,645.34	
1026	52574013	52574013 Telephone - Water Treatment	34.96	2,993.32	(2,958.36)	2,993.32	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	22.98	1,969.30	(1,946.32)	1,969.30	B6755
1026	52574016	52574016 Telephone - Admin & General	14,999.55	8,605.04	6,394.51	8,605.04	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	61.43	(90.74)	152.17	(90.74)	B6751
1026	52574113	52574113 Cell Phone - Water Treatment	-	-	-	-	B6753
1026	52574114	52574114 Cell Phone - Transmission & Distribution	194.18	41.53	152.65	41.53	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	-	-	-	B6757
1026	52574116	52574116 Cell Phone - Admin & General	6,012.84	2,076.50	3,936.34	2,076.50	B6758
1026	52574200	52574200 Data Lines - Admin & General	277.43	(1,458.86)	1,736.29	(1,458.86)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	-	-	-	-	B6755
1026	52574315	52574315 Wireless - Service First - Customer Accounting	-	-	-	-	B6757
1026	52574316	52574316 Wireless - Service First - Admin & General	1,381.14	(1,779.05)	3,160.19	(1,779.05)	B6758
1026		Total: Telecommunication expenses	22,984.51	12,357.04	10,627.47	12,357.04	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(22.20)	(179.95)	157.75	(179.95)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	602.70	188.68	414.02	188.68	B6758
1026	52566016	52566016 Postage - Admin & General	32.92	(9.84)	42.76	(9.84)	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	613.42	(1.11)	614.53	(1.11)	
1026	52510016	52510016 Bank Service Charges - Admin & General	-	-	-	-	B6758
1026	52512500	52512500 Books & Publications	-	-	-	-	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,718.11	(403.24)	4,121.35	(403.24)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	(105.37)	105.37	(105.37)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	278.46	(108.09)	386.55	(108.09)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,654.31	840.14	814.17	840.14	B6758
1026	52571500	52571500 Software Licenses	1,415.59	(3,411.09)	4,826.68	(3,411.09)	B6758
1026	52582012	52582012 Uniforms - Pumping	701.66	501.66	200.00	501.66	B6753
1026	52582013	52582013 Uniforms - Water Treatment	63.72	63.72	-	63.72	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,018.82	112.46	1,906.36	112.46	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	-	-	-	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,430.62	2,001.39	429.23	2,001.39	B6757
1026	52599800	52599800 PCard Undistributed	(17.37)	(6.08)	(11.29)	(6.08)	B6758
1026		Total: Office supplies and services	12,263.92	(514.50)	12,778.42	(514.50)	
1026	52534000	52534000 Employee Expenses	4,601.21	2,397.57	2,203.64	2,397.57	B6758
1026	52534200	52534200 Conferences & Registration	395.00	215.00	180.00	215.00	B6758
1026	52535000	52535000 Meals Deductible	3,665.89	2,984.72	681.17	2,984.72	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	113.61	(111.82)	225.43	(111.82)	B6758
1026		Total: Employee related expense travel & entertainme	8,775.71	5,485.47	3,290.24	5,485.47	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	(1,185.07)	1,185.07	(1,185.07)	B6201
1026	52001200	52001200 M & S Oper - Pumping	(42.03)	(42.03)	-	(42.03)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	4,509.10	(1,161.38)	5,670.48	(1,161.38)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,965.51	6,908.55	4,056.96	6,908.55	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(123.98)	123.98	(123.98)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	3,444.30	(2,254.87)	5,699.17	(2,254.87)	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	-
1026	52501300	52501300 Misc Oper - Water Treatment	117.63	235.26	(117.63)	235.26	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	225.28	34.46	190.82	34.46	B6755
1026	52501600	52501600 Misc Oper - Admin & General	16,927.82	(14,553.70)	31,481.52	(14,553.70)	B6758
1026	52514700	52514700 Community Partnerships	-	-	-	-	B6758
1026	52514900	52514900 Customer Education	8,808.07	8,808.07	-	8,808.07	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(1,544.79)	1,544.79	(1,544.79)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515000	52515000 Community Relations - Events	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	90.00	(90.00)	90.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,949.11	(723.87)	6,672.98	(723.87)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	6,795.05	4,494.80	2,300.25	4,494.80	B6753
1026	52556000	52556000 Lobbying Expenses	-	-	-	-	B6758
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,419.18	(1,419.18)	2,838.36	(1,419.18)	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(8,868.38)	(6,729.35)	(2,139.03)	(6,729.35)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	28.33	(36.24)	64.57	(36.24)	B6758
1026		Total: Miscellaneous expenses	50,682.83	(8,799.46)	59,482.29	(8,799.46)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(73.18)	4.48	(77.66)	4.48	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(1,083.85)	1,164.57	(1,083.85)	B6425
1026	54140016	54140016 Rents-Equipment - Admin & General	-	-	-	-	B6428
1026		Total: Rents	7.54	(1,079.37)	1,086.91	(1,079.37)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	88.00	(136,425.60)	136,513.60	(136,425.60)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	-	-	-	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	540.80	540.80	-	540.80	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	63.96	(2,900.49)	2,964.45	(2,900.49)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	160.55	60.55	100.00	60.55	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(13,771.94)	122,741.66	(136,513.60)	122,741.66	B6508
1026	55010100	55010100 Transportation Lease Costs	(3,905.74)	(5,893.35)	1,987.61	(5,893.35)	B6508
1026	55010200	55010200 Transportation Lease Fuel	25,698.85	3,016.83	22,682.02	3,016.83	B6508

1026	55010300	55010300 Transportation Lease Maint	(12,079.53)	(41,100.65)	29,021.12	(41,100.65)	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	177.51	153.52	23.99	153.52	B6508
1026		Total: Transportation	(3,027.54)	(59,806.73)	56,779.19	(59,806.73)	
1026		Total: Operating supplies and services	179,717.40	(77,553.63)	257,271.03	(77,553.63)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	37,363.86	7,654.39	29,709.47	7,654.39	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	37,363.86	7,654.39	29,709.47	7,654.39	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,236.50	(762.41)	7,998.91	(762.41)	B6757
1026	52520000	52520000 Collection Agencies	(37.04)	(20.83)	(16.21)	(20.83)	B6757
1026		Total: Customer accounting, other	7,199.46	(783.24)	7,982.70	(783.24)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	52.22	1,525.53	52.22	B6568
1026	55710000	55710000 Insurance General Liabilty	69,864.20	14,102.76	55,761.44	14,102.76	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.19	1,789.69	2,501.50	1,789.69	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,590.12)	(692.92)	(897.20)	(692.92)	B6588
1026	55730000	55730000 Insurance Other	770.65	(25.46)	796.11	(25.46)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	(210.41)	21,457.79	(210.41)	B6598
1026		Total: Insurance other than group	96,161.05	15,015.88	81,145.17	15,015.88	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202
1026	62002200	62002200 M&S Maint - Pumping	(9,015.38)	(12,264.72)	3,249.34	(12,264.72)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	4,123.56	(10,076.92)	14,200.48	(10,076.92)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	8,114.88	(1,823.49)	9,938.37	(1,823.49)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,288.23	688.71	599.52	688.71	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	B6752
1026	62502200	62502200 Misc Maint - Pumping	-	(8.95)	8.95	(8.95)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(479.95)	(5,917.63)	5,437.68	(5,917.63)	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	-	-	-	-	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(2,362.38)	2,820.39	(2,362.38)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	9,696.70	(3,961.49)	13,658.19	(3,961.49)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,060.75	(1,089.25)	3,150.00	(1,089.25)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150021	63150021 Contract Svc-Other Maint - Source of Supply	-	-	-	-	B6352
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	6,631.93	5,501.43	1,130.50	5,501.43	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(300.00)	300.00	(300.00)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,805.13	595.61	5,209.52	595.61	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,480.36	(1,659.18)	3,139.54	(1,659.18)	B6358
1026		Total: Maintenance supplies and services	30,164.22	(32,678.26)	62,842.48	(32,678.26)	
1026	88101000	88101000 Capital Movements - UP	445,503.64	(308,511.39)	754,015.03	(308,511.39)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,418,655.64	798,040.89	620,614.75	798,040.89	B6758
1026	88107000	88107000 Capital Movements - CWIP	559,705.69	693,660.51	(133,954.82)	693,660.51	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	430.10	(430.10)	430.10	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(345,830.00)	(78,546.62)	(267,283.38)	(78,546.62)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	264,081.00	264,081.00	-	264,081.00	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(166,284.20)	(646,978.94)	480,694.74	(646,978.94)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	197,187.86	197,787.86	(600.00)	197,787.86	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	155,249.07	66,052.57	89,196.50	66,052.57	B6758
1026	88257100	88257100 Capital Movements - RWIP	(25,879.75)	(65,090.48)	39,210.73	(65,090.48)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(139,905.00)	(33,233.73)	(106,671.27)	(33,233.73)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(686,434.00)	(686,434.00)	-	(686,434.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(2,066.35)	21,604.69	(23,671.04)	21,604.69	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	91,642.41	112,859.63	(21,217.22)	112,859.63	B6758
1026	88900000	88900000 Capital Movements - Settlement	(1,765,626.01)	(335,722.09)	(1,429,903.92)	(335,722.09)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,859,335.23	(19,906.11)	1,879,241.34	(19,906.11)	
1026	68011000	68011000 Depreciation Exp - UPIS General	845,613.60	138,197.75	707,415.85	138,197.75	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	120,780.56	(65,881.59)	186,662.15	(65,881.59)	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,685.67)	227.46	(39,913.13)	227.46	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,812.40)	250.26	(6,062.66)	250.26	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,225.20)	(502.48)	(18,722.72)	(502.48)	B403
1026		Total: Depreciation	901,670.89	72,291.40	829,379.49	72,291.40	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	(4,217.55)	4,217.55	(4,217.55)	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	(4,217.55)	4,310.52	(4,217.55)	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,599.30	5,178.03	65,421.27	5,178.03	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(517.20)	(24.87)	(492.33)	(24.87)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,487.58)	(79.43)	(2,408.15)	(79.43)	B403
1026		Total: Removal costs, net	67,594.52	5,073.73	62,520.79	5,073.73	
1026		Total: Depreciation and amortization	969,358.38	73,147.58	896,210.80	73,147.58	
1026	69011000	69011000 FIT - Current	281,599.99	276,339.99	5,260.00	276,339.99	B40910
1026	69012000	69012000 FIT - Prior Year Adjustment	-	-	-	-	B40910
1026		Total: Current federal income taxes - operating	281,599.99	276,339.99	5,260.00	276,339.99	
1026	69021000	69021000 SIT - Current	87,341.82	73,568.82	13,773.00	73,568.82	B40911
1026	69022000	69022000 SIT - Prior Year Adjustment	-	-	-	-	B40911
1026		Total: Current state income taxes - operating	87,341.82	73,568.82	13,773.00	73,568.82	
1026		Total: Current income taxes - operating	368,941.81	349,908.81	19,033.00	349,908.81	
1026	69062000	69062000 Deferred FIT - Prior Year Adjustment	-	-	-	-	B41010
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	194,086.00	(194,086.00)	194,086.00	B41010
1026	69065000	69065000 Deferred FIT - Other	(63,054.05)	(316,932.05)	253,878.00	(316,932.05)	B41010
1026		Total: Deferred federal income tax expense	(63,054.05)	(122,846.05)	59,792.00	(122,846.05)	
1026	69072000	69072000 Deferred SIT - Prior Year Adjustment	-	-	-	-	B41011
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	12,109.00	(12,109.00)	12,109.00	B41011
1026	69073500	69073500 Deferred SIT - Other	(942.18)	(56,602.18)	55,660.00	(56,602.18)	B41011
1026		Total: Deferred state income tax expense	(942.18)	(44,493.18)	43,551.00	(44,493.18)	
1026		Total: Deferred taxes	(63,996.23)	(167,339.23)	103,343.00	(167,339.23)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	-	397.00	(397.00)	397.00	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	5,709.00	(5,709.00)	5,709.00	B41211
1026		Total: Amortization of investment tax credits	-	6,106.00	(6,106.00)	6,106.00	
1026		Total: Incomes Taxes -Operating	304,945.58	188,675.58	116,270.00	188,675.58	

1026	68520000	68520000 Property Taxes	262,201.28	(27,709.09)	289,910.37	(27,709.09)	B40811
1026	68532000	68532000 FUTA	823.21	(404.03)	1,227.24	(404.03)	B40812
1026	68532100	68532100 FUTA Cap Credits	(258.88)	158.40	(417.28)	158.40	B40812
1026	68533000	68533000 FICA	55,421.21	4,071.94	51,349.27	4,071.94	B40812
1026	68533100	68533100 FICA Cap Credits	(19,404.94)	(2,412.31)	(16,992.63)	(2,412.31)	B40812
1026	68535000	68535000 SUTA	198.95	(107.83)	306.78	(107.83)	B40812
1026	68535100	68535100 SUTA Cap Credits	(61.42)	40.29	(101.71)	40.29	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	461,452.28	(2,638.97)	464,091.25	(2,638.97)	
1026		Total: Operating expenses, net	3,595,091.47	239,278.08	3,355,813.39	239,278.08	
1026		Total: Operating Income (loss)	(1,430,819.66)	(337,726.24)	(1,093,093.42)	(337,726.24)	
1026	59021000	59021000 Gains/Losses Utility Property Sales	-	-	-	-	B426
1026		Total: Gain/Loss on sale of assets	-	-	-	-	
1026	81815100	81815100 Interest Income - STD Intercompany	-	-	-	-	B4273
1026		Total: Interest income	-	-	-	-	
1026	70510000	70510000 AFUDC - Equity	(12,253.24)	(6,863.66)	(5,389.58)	(6,863.66)	B420
1026		Total: Allowance for funds used during construction	(12,253.24)	(6,863.66)	(5,389.58)	(6,863.66)	
1026	71511000	71511000 M&J Revenues	(3,131.70)	4,823.30	(7,955.00)	4,823.30	B415
1026	71521000	71521000 M&J Expenses	18,140.21	17,591.86	548.35	17,591.86	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	22,431.63	(22,431.63)	22,431.63	B426
1026		Total: Other miscellaneous income	15,008.51	44,846.79	(29,838.28)	44,846.79	
1026		Total: Other Income	2,755.27	37,983.13	(35,227.86)	37,983.13	
1026	75840000	75840000 Lobbying Expenses	722.25	406.93	315.32	406.93	B426
1026	75841000	75841000 Political Contributiions	-	-	-	-	B426
1026		Total: Other miscellaneous deductions	722.25	406.93	315.32	406.93	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	(1,139.00)	1,139.00	(1,139.00)	B40920
1026		Total: Current federal income taxes - non-operating	-	(1,139.00)	1,139.00	(1,139.00)	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	(470.00)	470.00	(470.00)	B40920
1026		Total: Current state income taxes - non-operating	-	(470.00)	470.00	(470.00)	
1026		Total: Other Deductions	722.25	(1,202.07)	1,924.32	(1,202.07)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	18,541.68	319,834.34	18,541.68	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.33	18,672.82	360,872.51	18,672.82	
1026	81315000	81315000 Interest Short Term Debt Intercompany	51,092.95	63,700.68	(12,607.73)	63,700.68	B4272
1026		Total: Interest on short-term debt	51,092.95	63,700.68	(12,607.73)	63,700.68	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(13,527.70)	(7,577.50)	(5,950.20)	(7,577.50)	B420
1026		Total: Allowance for borrowed funds used during cons	(13,527.70)	(7,577.50)	(5,950.20)	(7,577.50)	
1026	82010000	82010000 Amortize Debt Disc & Exp	175.44	(12.65)	188.09	(12.65)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,163.34	47.49	6,115.85	47.49	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,425.65	116.99	1,308.66	116.99	B428
1026		Total: Amortization of debt expense	7,764.43	151.83	7,612.60	151.83	
1026		Total: Interest Charges	424,875.01	74,947.83	349,927.18	74,947.83	
1026		Total: Other Income (Expenses)	428,352.53	111,728.89	316,623.64	111,728.89	
1026		Total: Income (loss) before income taxes	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	
1026		Total: Net income (loss)	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	
1026		Total: Net Income Available to common stockholders	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,002,467.13)	(225,997.35)	(776,469.78)	(225,997.35)	

Tennessee American Water Company
Trial Balance as of March 31, 2023

Company Code	Account Number	Description	March 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,660,835.05)	(97,682.31)	(1,563,152.74)	(97,682.31)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(600,659.56)	(129,671.62)	(470,987.94)	(129,671.62)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(43,444.20)	47,465.05	(90,909.25)	47,465.05	B4611
1026		Total: Water revenues - residential	(2,304,938.81)	(179,888.88)	(2,125,049.93)	(179,888.88)	
1026	40121000	40121000 Commercial Sales Billed	(1,294,336.73)	(73,634.66)	(1,220,702.07)	(73,634.66)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(467,993.95)	(100,188.35)	(367,805.60)	(100,188.35)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	(359.83)	359.83	(359.83)	B460
1026	40122000	40122000 Commercial Sales Unbilled	(17,261.55)	71,789.51	(89,051.06)	71,789.51	B4612
1026		Total: Water revenues - commercial	(1,779,592.23)	(102,393.33)	(1,677,198.90)	(102,393.33)	
1026	40131000	40131000 Industrial Sales Billed	(329,010.44)	(101,765.39)	(227,245.05)	(101,765.39)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(118,841.27)	(52,621.40)	(66,219.87)	(52,621.40)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	3,308.11	94,363.83	(91,055.72)	94,363.83	B4613
1026		Total: Water revenues - industrial	(444,543.60)	(60,022.96)	(384,520.64)	(60,022.96)	
1026	40145000	40145000 Private Fire Billed	(212,969.04)	(3,302.62)	(209,666.42)	(3,302.62)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(81,562.98)	(10,287.04)	(71,275.94)	(10,287.04)	B4622
1026	40146000	40146000 Private Fire Unbilled	(3,767.61)	(3,767.61)	-	(3,767.61)	B4622
1026		Total: Water revenues - private fire	(298,299.63)	(17,357.27)	(280,942.36)	(17,357.27)	
1026	40151000	40151000 Public Authority Billed	(280,637.46)	(41,380.53)	(239,256.93)	(41,380.53)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(101,335.71)	(29,241.01)	(72,094.70)	(29,241.01)	B4614
1026	40152000	40152000 Public Authority Unbilled	(124.47)	14,101.60	(14,226.07)	14,101.60	B4614
1026		Total: Water revenues - public authority	(382,097.64)	(56,519.94)	(325,577.70)	(56,519.94)	
1026	40161000	40161000 Sales for Resale Billed	(100,979.89)	(30,815.98)	(70,163.91)	(30,815.98)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(36,453.74)	(15,341.41)	(21,112.33)	(15,341.41)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(28,431.77)	(32,947.83)	4,516.06	(32,947.83)	B466
1026		Total: Water revenues - sales for resale	(165,865.40)	(79,105.22)	(86,760.18)	(79,105.22)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	65.00	(65.00)	65.00	B471
1026	40189900	40189900 Other Water Revenue	161,584.21	(139,409.52)	300,993.73	(139,409.52)	B474
1026		Total: Water revenues - other	161,584.21	(139,344.52)	300,928.73	(139,344.52)	
1026		Total: Water revenues	(5,213,753.10)	(634,632.12)	(4,579,120.98)	(634,632.12)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(25,665.21)	(5,187.69)	(20,477.52)	(5,187.69)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(4,440.00)	(1,320.00)	(3,120.00)	(1,320.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,646.94)	(2,046.94)	(19,600.00)	(2,046.94)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,466.18)	(43.99)	(1,422.19)	(43.99)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(36,810.00)	(10,245.00)	(26,565.00)	(10,245.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	25.00	(25.00)	25.00	B471
1026		Total: Other revenues	(107,678.56)	(19,606.87)	(88,071.69)	(19,606.87)	
1026		Total: Operating revenues	(5,321,431.66)	(654,238.99)	(4,667,192.67)	(654,238.99)	
1026	51010000	51010000 Purchased Water	9,181.17	4,958.68	4,222.49	4,958.68	B6101
1026		Total: Purchased water	9,181.17	4,958.68	4,222.49	4,958.68	
1026	51510011	51510011 Purchased Power - Source of Supply	1,303.58	(405.71)	1,709.29	(405.71)	B6151
1026	51510012	51510012 Purchased Power - Pumping	197,411.53	6,051.62	191,359.91	6,051.62	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,331.33	(1,660.40)	8,991.73	(1,660.40)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,347.19	1,728.73	1,618.46	1,728.73	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(133,912.56)	(76,752.55)	(57,160.01)	(76,752.55)	B6158
1026	51520000	51520000 Fuel for Power Production	370.52	370.52	-	370.52	B6161
1026		Total: Fuel and power	75,851.59	(70,667.79)	146,519.38	(70,667.79)	
1026	51800000	51800000 Chemicals	208,283.39	70,575.76	137,707.63	70,575.76	B6183
1026		Total: Chemicals	208,283.39	70,575.76	137,707.63	70,575.76	
1026	51110000	51110000 Waste Disposal	84,708.24	44,218.62	40,489.62	44,218.62	B6753
1026		Total: Waste disposal	84,708.24	44,218.62	40,489.62	44,218.62	
1026		Total: Production costs	378,024.39	49,085.27	328,939.12	49,085.27	
1026	50100000	50100000 Labor Natural Account	215,552.23	(28,423.91)	243,976.14	(28,423.91)	B6018
1026	50100001	50100001 Labor Expense Accrual	39,528.61	4,089.62	35,438.99	4,089.62	B6018
1026	50101200	50101200 Labor Oper Pumping	114,881.54	3,940.33	110,941.21	3,940.33	B6011
1026	50101300	50101300 Labor Oper Water Treatment	20,670.82	1,638.72	19,032.10	1,638.72	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	64,960.32	14,379.17	50,581.15	14,379.17	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	27,349.35	(3,535.15)	30,884.50	(3,535.15)	B6017
1026	50101600	50101600 Labor Oper Admin & General	84,051.20	(7,429.43)	91,480.63	(7,429.43)	B6018
1026	50102200	50102200 Labor Maint Pumping	725.92	725.92	-	725.92	B6012
1026	50102300	50102300 Labor Maint Water Treatment	4,638.38	4,569.28	69.10	4,569.28	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	12,376.52	3,484.44	8,892.08	3,484.44	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	13,688.31	1,631.52	12,056.79	1,631.52	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	25,792.18	10,444.29	15,347.89	10,444.29	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,707.01	(408.09)	14,115.10	(408.09)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(222,661.44)	20,410.48	(243,071.92)	20,410.48	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	39,757.51	19,391.33	20,366.18	19,391.33	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,660.02	2,486.68	4,173.34	2,486.68	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,413.75	790.38	1,623.37	790.38	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,747.90	1,005.00	1,742.90	1,005.00	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	2,390.43	943.44	1,446.99	943.44	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	3,083.82	(2,491.53)	5,575.35	(2,491.53)	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	1,412.48	(170.34)	1,582.82	(170.34)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	424.73	(235.75)	660.48	(235.75)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,734.98	1,819.17	915.81	1,819.17	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	547.05	(1,438.21)	1,985.26	(1,438.21)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(39,757.51)	(19,391.33)	(20,366.18)	(19,391.33)	B6018
1026	50171000	50171000 Annual Performance Plan	47,363.12	3,879.91	43,483.21	3,879.91	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,572.44)	737.23	(9,309.67)	737.23	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	21,412.30	(17,979.06)	39,391.36	(17,979.06)	B6018
1026		Total: Salaries and wages	498,051.17	15,036.19	483,014.98	15,036.19	
1026	50610000	50610000 Pension Expense	13,099.00	(7,351.00)	20,450.00	(7,351.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,038.47)	3,944.77	(8,983.24)	3,944.77	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	42,768.00	41,632.00	1,136.00	41,632.00	B6048

1026		Total: Pension expense	50,828.53	38,225.77	12,602.76	38,225.77	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,994.38)	1,272.25	(3,266.63)	1,272.25	B6048
1026	50550000	50550000 Group Insurance Expense	152,556.63	(7,997.57)	160,554.20	(7,997.57)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(57,386.79)	7,063.02	(64,449.81)	7,063.02	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	26,550.46	35,366.70	(8,816.24)	35,366.70	
1026	50421000	50421000 401k Expense	22,509.08	(911.23)	23,420.31	(911.23)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,669.10)	545.11	(9,214.21)	545.11	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	28,720.09	577.27	28,142.82	577.27	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,386.10)	122.18	(10,508.28)	122.18	B6048
1026	50426000	50426000 Retiree Medical Expense	777.53	(137.47)	915.00	(137.47)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(876.48)	1.87	(878.35)	1.87	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,520.53	594.04	926.49	594.04	B6048
1026	50451000	50451000 Employee Awards	348.48	(220.62)	569.10	(220.62)	B6048
1026	50452000	50452000 Employee Physical Exams	-	(135.00)	135.00	(135.00)	B6048
1026	50456000	50456000 Tuition Aid	1,811.67	1,811.67	-	1,811.67	B6048
1026	50457000	50457000 Training	529.39	135.29	394.10	135.29	B6048
1026		Total: Other benefits	36,285.09	2,383.11	33,901.98	2,383.11	
1026		Total: Employee-related costs	611,715.25	91,011.77	520,703.48	91,011.77	
1026	53401000	53401000 AWWSC Services - Labor OPEX	355,160.32	(182,374.22)	537,534.54	(182,374.22)	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,197.56	(5,807.30)	13,004.86	(5,807.30)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	36,656.24	(5,107.39)	41,763.63	(5,107.39)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,016.27	(2,232.84)	25,249.11	(2,232.84)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	57,669.19	253.11	57,416.08	253.11	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	26,297.12	(5,806.52)	32,103.64	(5,806.52)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,960.03	(9,584.30)	20,544.33	(9,584.30)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	99,306.23	(3,002.57)	102,308.80	(3,002.57)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	30,734.56	8,058.49	22,676.07	8,058.49	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	32,059.13	53,466.58	(21,407.45)	53,466.58	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	39,614.24	(39,831.19)	79,445.43	(39,831.19)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	12,298.29	(8,514.99)	20,813.28	(8,514.99)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(7,033.69)	(8,120.15)	1,086.46	(8,120.15)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	626.54	(458.01)	1,084.55	(458.01)	B6348
1026		Total: Service Company Costs	724,562.03	(209,061.30)	933,623.33	(209,061.30)	
1026		Management fees	-	-	-	-	
1026	53150011	53150011 Contract Svc-Other - Source of Supply	728.10	237.30	490.80	237.30	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(2,880.27)	2,880.27	(2,880.27)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	43,335.20	(12,048.55)	55,383.75	(12,048.55)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	25,132.23	13,344.93	11,787.30	13,344.93	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	56.00	280.00	56.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	4,678.00	(6,212.00)	10,890.00	(6,212.00)	B6328
1026	53155000	53155000 Contract Services - Legal	76,253.67	85,647.34	(9,393.67)	85,647.34	B6338
1026		Total: Contracted services	150,463.20	78,144.75	72,318.45	78,144.75	
1026	52532013	52532013 Electricity - Water Treatment	2,191.03	470.48	1,720.55	470.48	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	825.69	(120.71)	946.40	(120.71)	B6755
1026	52532016	52532016 Electricity - Admin & General	169.07	(42.26)	211.33	(42.26)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	250.95	250.95	-	250.95	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	13.82	0.95	12.87	0.95	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	1,650.90	(555.77)	2,206.67	(555.77)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	631.58	(103.46)	735.04	(103.46)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	16.90	(1.58)	18.48	(1.58)	B6758
1026	52550016	52550016 Janitorial - Admin & General	185.74	(9,555.27)	9,741.01	(9,555.27)	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,401.60	3,832.73	2,568.87	3,832.73	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	231.78	32.82	198.96	32.82	B6755
1026	52578016	52578016 Trash Removal - Admin & General	363.09	17.78	345.31	17.78	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	365.62	(365.62)	365.62	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	274.58	361.29	(86.71)	361.29	B6755
1026	52583016	52583016 Water & WW - Admin & General	712.03	(342.01)	1,054.04	(342.01)	B6758
1026		Total: Building Maintenance and Services	14,021.33	(5,384.78)	19,406.11	(5,384.78)	
1026	52574013	52574013 Telephone - Water Treatment	1,037.14	341.22	695.92	341.22	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	682.32	224.48	457.84	224.48	B6755
1026	52574016	52574016 Telephone - Admin & General	19,110.28	7,554.00	11,556.28	7,554.00	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	51.33	(134.84)	186.17	(134.84)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	(43.92)	(214.21)	170.29	(214.21)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	5,113.75	(2,453.11)	7,566.86	(2,453.11)	B6758
1026	52574200	52574200 Data Lines - Admin & General	255.53	(1,555.66)	1,811.19	(1,555.66)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	205.28	205.28	-	205.28	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	(26,875.27)	(29,313.20)	2,437.93	(29,313.20)	B6758
1026		Total: Telecommunication expenses	(463.56)	(25,346.04)	24,882.48	(25,346.04)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	157.75	(157.75)	157.75	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	439.86	69.57	370.29	69.57	B6758
1026	52566016	52566016 Postage - Admin & General	9.65	(64.58)	74.23	(64.58)	B6758
1026	52566700	52566700 Printing	460.04	430.25	29.79	430.25	B6758
1026		Total: Postage, printing and stationary	909.55	592.99	316.56	592.99	
1026	52526100	52526100 Credit Line Fees Interco	4,670.73	410.26	4,260.47	410.26	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	189.47	(189.47)	189.47	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	90.87	(1,654.42)	1,745.29	(1,654.42)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	3,462.07	2,186.96	1,275.11	2,186.96	B6758
1026	52571500	52571500 Software Licenses	1,415.58	1,212.87	202.71	1,212.87	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(73.22)	73.22	(73.22)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	454.63	36.14	418.49	36.14	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	36.90	(143.36)	180.26	(143.36)	B6757
1026	52582016	52582016 Uniforms - Admin & General	3,428.55	2,749.13	679.42	2,749.13	B6757
1026	52599800	52599800 PCard Undistributed	811.20	1,178.30	(367.10)	1,178.30	B6758
1026		Total: Office supplies and services	14,370.53	6,092.13	8,278.40	6,092.13	
1026	52534000	52534000 Employee Expenses	9,272.88	6,674.42	2,598.46	6,674.42	B6758
1026	52534200	52534200 Conferences & Registration	485.00	485.00	-	485.00	B6758
1026	52535000	52535000 Meals Deductible	4,321.22	2,433.83	1,887.39	2,433.83	B6758
1026	52567000	52567000 Relocation Expenses	10,493.59	20,414.85	(9,921.26)	20,414.85	B6758
1026		Total: Employee related expense travel & entertainme	24,572.69	30,008.10	(5,435.41)	30,008.10	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(1,716.43)	1,716.43	(1,716.43)	B6205

1026	52001100	52001100 M & S Oper - Source of Supply	47.19	156.81	(109.62)	156.81	B6201
1026	52001200	52001200 M & S Oper - Pumping	1,262.56	1,139.32	123.24	1,139.32	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,500.97	45.20	5,455.77	45.20	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,345.93	3,666.32	6,679.61	3,666.32	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(205.17)	205.17	(205.17)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	457.92	(9,504.63)	9,962.55	(9,504.63)	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	(117.63)	(532.63)	415.00	(532.63)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	562.45	422.45	140.00	422.45	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(5,815.70)	46,197.81	(52,013.51)	46,197.81	B6758
1026	52514700	52514700 Community Partnerships	9,500.00	5,084.50	4,415.50	5,084.50	B6758
1026	52514900	52514900 Customer Education	3,000.00	(400.00)	3,400.00	(400.00)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	5,305.04	5,305.04	-	5,305.04	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(1,533.79)	1,533.79	(1,533.79)	B6758
1026	52515001	52515001 Community Relations - Specialty	11.00	11.00	-	11.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,643.09	645.05	3,998.04	645.05	B6758
1026	52554500	52554500 Lab Supplies	8,699.98	5,602.33	3,097.65	5,602.33	B6753
1026	52564000	52564000 Penalties Nondeductible	12.38	12.38	-	12.38	B6758
1026	52568000	52568000 Research & Development	1,419.18	5.28	1,413.90	5.28	B6758
1026	52585000	52585000 Discounts Available	(10,058.63)	(9,964.08)	(94.55)	(9,964.08)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	53.30	(292.72)	346.02	(292.72)	B6758
1026		Total: Miscellaneous expenses	34,829.03	44,144.04	(9,315.01)	44,144.04	
1026	54110016	54110016 Rents-Real Property - Admin & General	(75.12)	5.60	(80.72)	5.60	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(354.08)	434.80	(354.08)	B6425
1026		Total: Rents	5.60	(348.48)	354.08	(348.48)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	177,389.85	224,251.08	(46,861.23)	224,251.08	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,442.88	1,042.08	400.80	1,042.08	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	986.82	777.66	209.16	777.66	B6508
1026	55000022	55000022 Transportation Maint - Pumping	24.00	24.00	-	24.00	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(652.66)	652.66	(652.66)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	(282.14)	282.14	(282.14)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(188,096.53)	(234,957.76)	46,861.23	(234,957.76)	B6508
1026	55010100	55010100 Transportation Lease Costs	5,185.77	(92,708.95)	97,894.72	(92,708.95)	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,955.85	(4,881.54)	24,837.39	(4,881.54)	B6508
1026	55010300	55010300 Transportation Lease Maint	23,266.74	7,681.31	15,585.43	7,681.31	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(700.83)	700.83	(700.83)	B6508
1026		Total: Transportation	40,155.38	(100,407.75)	140,563.13	(100,407.75)	
1026		Total: Operating supplies and services	278,863.75	27,494.96	251,368.79	27,494.96	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	28,720.02	7,021.27	21,698.75	7,021.27	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	4,259.99	2,299.64	1,960.35	2,299.64	B6707
1026		Total: Uncollectible accounts expense	32,980.01	9,320.91	23,659.10	9,320.91	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,319.79	1,215.84	6,103.95	1,215.84	B6757
1026	52520000	52520000 Collection Agencies	(24.53)	(24.53)	-	(24.53)	B6757
1026		Total: Customer accounting, other	7,295.26	1,191.31	6,103.95	1,191.31	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.90)	1,714.65	(136.90)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,639.70	19,748.18	49,891.52	19,748.18	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,613.66	2,100.83	2,512.83	2,100.83	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,863.18)	(756.72)	(1,106.46)	(756.72)	B6588
1026	55730000	55730000 Insurance Other	844.74	66.91	777.83	66.91	B6598
1026	55740000	55740000 Insurance Property	21,247.41	1,698.75	19,548.66	1,698.75	B6598
1026		Total: Insurance other than group	96,060.08	22,721.05	73,339.03	22,721.05	
1026	62002200	62002200 M&S Maint - Pumping	25,778.19	21,375.05	4,403.14	21,375.05	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,786.29	19,480.62	(13,694.33)	19,480.62	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	15,133.84	(16,488.64)	31,622.48	(16,488.64)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,512.89	950.97	561.92	950.97	B6208
1026	62502200	62502200 Misc Maint - Pumping	1,897.01	1,905.96	(8.95)	1,905.96	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(15,541.68)	15,541.68	(15,541.68)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(467.37)	467.37	(467.37)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	107.13	350.88	107.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	17,838.41	(35,607.69)	53,446.10	(35,607.69)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	-	2,307.75	(2,307.75)	2,307.75	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(15,894.32)	15,894.32	(15,894.32)	B6312
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	(7,780.00)	(20,287.99)	12,507.99	(20,287.99)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(1,120.00)	1,120.00	(1,120.00)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	5,115.75	3,483.61	1,632.14	3,483.61	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,845.01	(2,560.67)	4,405.68	(2,560.67)	B6358
1026		Total: Maintenance supplies and services	76,985.40	(48,957.27)	125,942.67	(48,957.27)	
1026	88101000	88101000 Capital Movements - UP	1,481,663.81	(4,213,347.86)	5,695,011.67	(4,213,347.86)	B6758
1026	88106000	88106000 Capital Movements - CCNC	(447,510.13)	4,017,942.93	(4,465,453.06)	4,017,942.93	B6758
1026	88107000	88107000 Capital Movements - CWIP	696,744.87	196,660.10	500,084.77	196,660.10	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	162,776.07	(162,776.07)	162,776.07	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(26,957.21)	371,870.93	(398,828.14)	371,870.93	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	173,124.64	82,527.17	90,597.47	82,527.17	B6758
1026	88257100	88257100 Capital Movements - RWIP	399,706.93	298,142.22	101,564.71	298,142.22	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	8,447.12	(8,447.12)	8,447.12	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(17,705.86)	13,134.34	(30,840.20)	13,134.34	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	-	9,504.46	(9,504.46)	9,504.46	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,452,258.12)	(1,140,848.55)	(1,311,409.57)	(1,140,848.55)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,206,486.17	(57,193.30)	2,263,679.47	(57,193.30)	
1026	68011000	68011000 Depreciation Exp - UPIS General	850,230.32	82,322.83	767,907.49	82,322.83	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	121,013.01	84,018.84	36,994.17	84,018.84	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(49,702.16)	(36,064.72)	(13,637.44)	(36,064.72)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,814.11)	270.81	(6,084.92)	270.81	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,351.11)	(530.68)	(18,820.43)	(530.68)	B403
1026		Total: Depreciation	896,375.95	130,017.08	766,358.87	130,017.08	
1026	68254000	68254000 Amortization - Reg Asset AFUDC	-	8,435.10	(8,435.10)	8,435.10	B4071
1026	68258000	68258000 Amortization - Reg Asset	92.97	-	92.97	-	B4071
1026		Total: Amortization	92.97	8,435.10	(8,342.13)	8,435.10	
1026	68311000	68311000 Removal Costs - ARO/Net Neg Salvage	70,902.79	5,278.07	65,624.72	5,278.07	B403

1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.72)	(495.35)	(20.72)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,507.40)	(83.84)	(2,423.56)	(83.84)	B403
1026		Total: Removal costs, net	67,879.32	5,173.51	62,705.81	5,173.51	
1026		Total: Depreciation and amortization	964,348.24	143,625.69	820,722.55	143,625.69	
1026	69011000	69011000 FIT - Current	(122,316.13)	(158,442.27)	36,126.14	(158,442.27)	B40910
1026		Total: Current federal income taxes - operating	(122,316.13)	(158,442.27)	36,126.14	(158,442.27)	
1026	69021000	69021000 SIT - Current	(48,409.69)	(62,362.36)	13,952.67	(62,362.36)	B40911
1026		Total: Current state income taxes - operating	(48,409.69)	(62,362.36)	13,952.67	(62,362.36)	
1026		Total: Current income taxes - operating	(170,725.82)	(220,804.63)	50,078.81	(220,804.63)	
1026	69063000	69063000 Deferred FIT - Reg Asset/Liability	-	(388,172.00)	388,172.00	(388,172.00)	B41010
1026	69065000	69065000 Deferred FIT - Other	362,944.46	697,876.34	(334,931.88)	697,876.34	B41010
1026		Total: Deferred federal income tax expense	362,944.46	309,704.34	53,240.12	309,704.34	
1026	69073000	69073000 Deferred SIT - Reg Asset/Liability	-	(24,218.00)	24,218.00	(24,218.00)	B41011
1026	69073500	69073500 Deferred SIT - Other	120,575.08	131,612.63	(11,037.55)	131,612.63	B41011
1026		Total: Deferred state income tax expense	120,575.08	107,394.63	13,180.45	107,394.63	
1026		Total: Deferred taxes	483,519.54	417,098.97	66,420.57	417,098.97	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(1,203.11)	(954.70)	(248.41)	(954.70)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	(4,626.77)	4,626.77	(4,626.77)	B41211
1026		Total: Amortization of investment tax credits	(1,203.11)	(5,581.47)	4,378.36	(5,581.47)	
1026		Total: Incomes Taxes -Operating	311,590.61	190,712.87	120,877.74	190,712.87	
1026	68520000	68520000 Property Taxes	335,192.10	207,040.99	128,151.11	207,040.99	B40811
1026	68532000	68532000 FUTA	-	(18.00)	18.00	(18.00)	B40812
1026	68533000	68533000 FICA	53,022.40	2,514.46	50,507.94	2,514.46	B40812
1026	68533100	68533100 FICA Cap Credits	(26,582.57)	4,128.66	(30,711.23)	4,128.66	B40812
1026	68535000	68535000 SUTA	-	(5.09)	5.09	(5.09)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	2,974.09	61,025.91	2,974.09	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	19,508.62	2,424.16	17,084.46	2,424.16	B40810
1026		Total: General taxes	524,164.80	237,358.77	286,806.03	237,358.77	
1026		Total: Operating expenses, net	4,006,589.82	514,504.03	3,492,085.79	514,504.03	
1026		Total: Operating Income (loss)	(1,314,841.84)	(139,734.96)	(1,175,106.88)	(139,734.96)	
1026	70510000	70510000 AFUDC - Equity	(12,977.71)	(6,839.84)	(6,137.87)	(6,839.84)	B420
1026		Total: Allowance for funds used during construction	(12,977.71)	(6,839.84)	(6,137.87)	(6,839.84)	
1026	71511000	71511000 M&J Revenues	(1,949.00)	4,337.00	(6,286.00)	4,337.00	B415
1026	71521000	71521000 M&J Expenses	17,049.42	(6,828.47)	23,877.89	(6,828.47)	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	17,842.52	(17,842.52)	17,842.52	B426
1026		Total: Other miscellaneous income	15,100.42	15,351.05	(250.63)	15,351.05	
1026		Total: Other Income	2,122.71	8,511.21	(6,388.50)	8,511.21	
1026	75840000	75840000 Lobbying Expenses	15,532.25	15,191.91	340.34	15,191.91	B426
1026		Total: Other miscellaneous deductions	15,532.25	15,191.91	340.34	15,191.91	
1026	69031000	69031000 FIT - Other Income & Deductions Current Year	-	641.00	(641.00)	641.00	B40920
1026		Total: Current federal income taxes - non-operating	-	641.00	(641.00)	641.00	
1026	69041000	69041000 SIT - Other Income & Deductions Current Year	-	316.00	(316.00)	316.00	B40920
1026		Total: Current state income taxes - non-operating	-	316.00	(316.00)	316.00	
1026		Total: Other Deductions	15,532.25	16,148.91	(616.66)	16,148.91	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.01	18,541.66	319,834.35	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.32	18,672.80	360,872.52	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	45,008.11	43,915.57	1,092.54	43,915.57	B4272
1026		Total: Interest on short-term debt	45,008.11	43,915.57	1,092.54	43,915.57	
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	(15,069.54)	(8,293.33)	(6,776.21)	(8,293.33)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,069.54)	(8,293.33)	(6,776.21)	(8,293.33)	
1026	82010000	82010000 Amortize Debt Disc & Exp	206.76	18.68	188.08	18.68	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,915.93	800.10	6,115.83	800.10	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,890.50	1,277.93	7,612.57	1,277.93	
1026		Total: Interest Charges	418,390.02	55,588.60	362,801.42	55,588.60	
1026		Total: Other Income (Expenses)	436,044.98	80,248.72	355,796.26	80,248.72	
1026		Total: Income (loss) before income taxes	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026		Total: Net income (loss)	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026		Total: Net Income Available to common stockholders	(878,796.86)	(59,486.24)	(819,310.62)	(59,486.24)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,512,965.74	137,542.34	1,375,423.40	137,542.34	B438
1026		Total: Common Dividends	1,512,965.74	137,542.34	1,375,423.40	137,542.34	
1026		Total: PROFIT & LOSS STATEMENT	634,168.88	78,056.10	556,112.78	78,056.10	

Tennessee American Water Company
Trial Balance as of April 30, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,573,541.53)	100,623.34	(1,674,164.87)	100,623.34	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(568,182.76)	(71,124.58)	(497,058.18)	(71,124.58)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(158,925.11)	(165,502.27)	6,577.16	(165,502.27)	B4611
1026		Total: Water revenues - residential	(2,300,649.40)	(136,003.51)	(2,164,645.89)	(136,003.51)	
1026	40121000	40121000 Commercial Sales Billed	(757,189.39)	515,659.70	(1,272,849.09)	515,659.70	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(306,906.43)	70,864.27	(377,770.70)	70,864.27	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(604,861.87)	(658,838.77)	53,976.90	(658,838.77)	B4612
1026		Total: Water revenues - commercial	(1,668,957.69)	(72,314.80)	(1,596,642.89)	(72,314.80)	
1026	40131000	40131000 Industrial Sales Billed	(396,455.61)	50,055.42	(446,511.03)	50,055.42	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(142,564.94)	(7,110.18)	(135,454.76)	(7,110.18)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	30,841.96	(53,275.98)	84,117.94	(53,275.98)	B4613
1026		Total: Water revenues - industrial	(508,178.59)	(10,330.74)	(497,847.85)	(10,330.74)	
1026	40145000	40145000 Private Fire Billed	(227,981.36)	(4,401.29)	(223,580.07)	(4,401.29)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(80,785.25)	(15,970.86)	(64,814.39)	(15,970.86)	B4622
1026	40146000	40146000 Private Fire Unbilled	6,797.41	6,797.41	-	6,797.41	B4622
1026		Total: Water revenues - private fire	(301,969.20)	(13,574.74)	(288,394.46)	(13,574.74)	
1026	40151000	40151000 Public Authority Billed	(234,739.23)	(11,445.94)	(223,293.29)	(11,445.94)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(84,706.86)	(18,620.06)	(66,086.80)	(18,620.06)	B4614
1026	40152000	40152000 Public Authority Unbilled	(38,659.00)	(53,064.53)	14,405.53	(53,064.53)	B4614
1026		Total: Water revenues - public authority	(358,105.09)	(83,130.53)	(274,974.56)	(83,130.53)	
1026	40161000	40161000 Sales for Resale Billed	(50,753.91)	21,058.39	(71,812.30)	21,058.39	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(18,321.45)	2,915.73	(21,237.18)	2,915.73	B466
1026	40162000	40162000 Sales for Resale Unbilled	(32,694.79)	(32,218.81)	(475.98)	(32,218.81)	B466
1026		Total: Water revenues - sales for resale	(101,770.15)	(8,244.69)	(93,525.46)	(8,244.69)	
1026	40189900	40189900 Other Water Revenue	127,520.08	(200,651.94)	328,172.02	(200,651.94)	B474
1026		Total: Water revenues - other	127,520.08	(200,651.94)	328,172.02	(200,651.94)	
1026		Total: Water revenues	(5,112,110.04)	(524,250.95)	(4,587,859.09)	(524,250.95)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(30,345.86)	4,270.61	(34,616.47)	4,270.61	B470
1026	40310200	40310200 Other Revenue - Rent	(19,650.23)	(2,434.09)	(17,216.14)	(2,434.09)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,840.00)	(160.00)	(2,680.00)	(160.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(18,720.00)	2,980.00	(21,700.00)	2,980.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,497.43)	(53.66)	(1,443.77)	(53.66)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(7,785.00)	18,495.00	(26,280.00)	18,495.00	B471
1026		Total: Other revenues	(80,838.52)	23,097.86	(103,936.38)	23,097.86	
1026		Total: Operating revenues	(5,192,948.56)	(501,153.09)	(4,691,795.47)	(501,153.09)	
1026	51010000	51010000 Purchased Water	7,416.37	2,078.89	5,337.48	2,078.89	B6101
1026		Total: Purchased water	7,416.37	2,078.89	5,337.48	2,078.89	
1026	51510011	51510011 Purchased Power - Source of Supply	1,902.63	431.51	1,471.12	431.51	B6151
1026	51510012	51510012 Purchased Power - Pumping	178,926.26	8,066.94	170,859.32	8,066.94	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	5,253.87	(2,353.97)	7,607.84	(2,353.97)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,428.51	3,396.16	1,032.35	3,396.16	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(153,944.86)	(82,709.99)	(71,234.87)	(82,709.99)	B6158
1026	51520000	51520000 Fuel for Power Production	5.56	5.56	-	5.56	B6161
1026		Total: Fuel and power	36,571.97	(73,163.79)	109,735.76	(73,163.79)	
1026	51800000	51800000 Chemicals	180,992.12	60,586.54	120,405.58	60,586.54	B6183
1026		Total: Chemicals	180,992.12	60,586.54	120,405.58	60,586.54	
1026	51110000	51110000 Waste Disposal	57,523.68	27,239.14	30,284.54	27,239.14	B6753
1026		Total: Waste disposal	57,523.68	27,239.14	30,284.54	27,239.14	
1026		Total: Production costs	282,504.14	16,740.78	265,763.36	16,740.78	
1026	50100000	50100000 Labor Natural Account	243,121.39	(4,613.36)	247,734.75	(4,613.36)	B6018
1026	50100001	50100001 Labor Expense Accrual	17,373.10	424.57	16,948.53	424.57	B6018
1026	50101200	50101200 Labor Oper Pumping	88,167.43	2,858.09	85,309.34	2,858.09	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,907.98	559.90	18,348.08	559.90	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	46,351.85	(1,070.20)	47,422.05	(1,070.20)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,183.20	2,160.88	24,022.32	2,160.88	B6017
1026	50101600	50101600 Labor Oper Admin & General	66,951.29	(6,097.82)	73,049.11	(6,097.82)	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	7,602.48	1,591.46	6,011.02	1,591.46	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	12,582.17	(4,148.35)	16,730.52	(4,148.35)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,468.62	7,236.42	14,232.20	7,236.42	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	9,974.86	(1,328.86)	11,303.72	(1,328.86)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(179,219.15)	13,985.99	(193,205.14)	13,985.99	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	36,212.58	14,735.00	21,477.58	14,735.00	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,327.38	1,779.20	4,548.18	1,779.20	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,432.66	129.39	1,303.27	129.39	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,854.16	864.97	989.19	864.97	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	301.54	301.54	-	301.54	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,272.98	430.57	842.41	430.57	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	1,167.79	539.15	628.64	539.15	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	679.42	(972.47)	1,651.89	(972.47)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	-	(223.56)	223.56	(223.56)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(36,212.58)	(14,735.00)	(21,477.58)	(14,735.00)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	(51.42)	51.42	(51.42)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	1,265.52	36.72	1,228.80	36.72	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	433.12	47.44	385.68	47.44	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	423.76	63.82	359.94	63.82	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	139.05	139.05	-	139.05	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	51.42	(51.42)	51.42	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.55	1,831.36	43,483.19	1,831.36	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(6,810.33)	318.91	(7,129.24)	318.91	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	25,598.38	(25,598.38)	25,598.38	B6018
1026		Total: Salaries and wages	433,620.34	42,796.71	390,823.63	42,796.71	

1026	50610000	50610000 Pension Expense	12,487.00	(8,075.00)	20,562.00	(8,075.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,093.19)	2,950.08	(7,043.27)	2,950.08	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,878.00	(340.00)	41,878.00	B6048
1026		Total: Pension expense	49,931.81	36,753.08	13,178.73	36,753.08	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(1,594.17)	961.16	(2,555.33)	961.16	B6048
1026	50550000	50550000 Group Insurance Expense	138,160.71	(4,497.04)	142,657.75	(4,497.04)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(50,513.52)	1,838.06	(52,351.58)	1,838.06	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,784.00	(109,256.00)	37,784.00	B6048
1026		Total: Group insurance expense	19,428.02	33,521.18	(14,093.16)	33,521.18	
1026	50421000	50421000 401k Expense	17,824.42	(391.44)	18,215.86	(391.44)	B6048
1026	50421100	50421100 401k Expense Cap Credits	(6,353.71)	569.97	(6,923.68)	569.97	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	25,793.70	292.19	25,501.51	292.19	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(9,078.65)	(290.70)	(8,787.95)	(290.70)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,335.33	82.77	2,252.56	82.77	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(731.61)	(82.25)	(649.36)	(82.25)	B6048
1026	50450016	50450016 Other Welfare - Admin & General	1,388.67	(967.78)	2,356.45	(967.78)	B6048
1026	50451000	50451000 Employee Awards	124.10	(854.53)	978.63	(854.53)	B6048
1026	50456000	50456000 Tuition Aid	1,040.00	1,040.00	-	1,040.00	B6048
1026	50457000	50457000 Training	3,729.35	2,890.29	839.06	2,890.29	B6048
1026		Total: Other benefits	36,071.60	2,288.52	33,783.08	2,288.52	
1026		Total: Employee-related costs	539,051.77	115,359.49	423,692.28	115,359.49	
1026	53401000	53401000 AWWSC Services - Labor OPEX	258,668.53	175,238.02	83,430.51	175,238.02	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,980.72	(7,491.01)	14,471.73	(7,491.01)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,349.14	(1,988.88)	36,338.02	(1,988.88)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	16,692.16	2,076.06	14,616.10	2,076.06	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	56,442.92	(7,156.20)	63,599.12	(7,156.20)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	25,487.85	(8,232.76)	33,720.61	(8,232.76)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	8,248.56	(12,052.05)	20,300.61	(12,052.05)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	80,273.62	6,410.52	73,863.10	6,410.52	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,809.82	5,387.80	26,422.02	5,387.80	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	32,173.84	20,745.38	11,428.46	20,745.38	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,610.13	(39,441.42)	68,051.55	(39,441.42)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,059.54	(1,123.57)	20,183.11	(1,123.57)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	1,596.75	427.44	1,169.31	427.44	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.45	(165.89)	811.34	(165.89)	B6348
1026		Total: Service Company Costs	601,039.03	132,633.44	468,405.59	132,633.44	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(202.23)	202.23	(202.23)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	923.10	(29,979.27)	30,902.37	(29,979.27)	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	36,708.17	88,249.08	(51,540.91)	88,249.08	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	(41.58)	41.58	(41.58)	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	9,631.72	6,183.40	3,448.32	6,183.40	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	61.00	275.00	61.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	5,896.70	5,380.64	516.06	5,380.64	B6328
1026	53155000	53155000 Contract Services - Legal	53,790.18	17,284.55	36,505.63	17,284.55	B6338
1026		Total: Contracted services	107,285.87	86,935.59	20,350.28	86,935.59	
1026	52532013	52532013 Electricity - Water Treatment	2,246.78	(176.54)	2,423.32	(176.54)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	977.02	121.28	855.74	121.28	B6755
1026	52532016	52532016 Electricity - Admin & General	157.93	11.32	146.61	11.32	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	5,102.55	2,915.06	2,187.49	2,915.06	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	8.40	(3.22)	11.62	(3.22)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,097.70	(591.72)	2,689.42	(591.72)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	695.32	47.26	648.06	47.26	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.15	(0.79)	6.94	(0.79)	B6758
1026	52550012	52550012 Janitorial - Pumping	81.79	81.79	-	81.79	B6751
1026	52550014	52550014 Janitorial - Transmission & Distribution	30.58	30.58	-	30.58	B6755
1026	52550016	52550016 Janitorial - Admin & General	14,046.85	14,046.85	-	14,046.85	B6758
1026	52571011	52571011 Security Service - Source of Supply	6,278.35	3,709.48	2,568.87	3,709.48	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	273.42	74.46	198.96	74.46	B6755
1026	52578016	52578016 Trash Removal - Admin & General	668.65	323.34	345.31	323.34	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(545.10)	545.10	(545.10)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	238.74	87.00	151.74	87.00	B6755
1026	52583016	52583016 Water & WW - Admin & General	1,077.80	1,077.80	-	1,077.80	B6758
1026		Total: Building Maintenance and Services	34,090.60	21,212.51	12,878.09	21,212.51	
1026	52574013	52574013 Telephone - Water Treatment	3,376.88	2,685.28	691.60	2,685.28	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	2,221.63	1,766.64	454.99	1,766.64	B6755
1026	52574016	52574016 Telephone - Admin & General	21,904.92	12,408.25	9,496.67	12,408.25	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	49.69	(53.94)	103.63	(53.94)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	76.42	27.33	49.09	27.33	B6755
1026	52574116	52574116 Cell Phone - Admin & General	1,090.37	(1,354.87)	2,445.24	(1,354.87)	B6758
1026	52574200	52574200 Data Lines - Admin & General	206.29	(1,490.31)	1,696.60	(1,490.31)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	2.23	2.23	-	2.23	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	1,825.32	(1,160.63)	2,985.95	(1,160.63)	B6758
1026		Total: Telecommunication expenses	30,753.75	12,829.98	17,923.77	12,829.98	
1026	52562513	52562513 Overnight Shipping - Water Treatment	11.02	(13.84)	24.86	(13.84)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	390.95	(135.23)	526.18	(135.23)	B6758
1026	52566016	52566016 Postage - Admin & General	-	(281.52)	281.52	(281.52)	B6758
1026		Total: Postage, printing and stationary	401.97	(430.59)	832.56	(430.59)	
1026	52526100	52526100 Credit Line Fees Interco	3,837.40	(154.62)	3,992.02	(154.62)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	78.21	78.21	-	78.21	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	196.35	51.76	144.59	51.76	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,078.52	2,018.67	59.85	2,018.67	B6758
1026	52571500	52571500 Software Licenses	6,439.44	3,491.21	2,948.23	3,491.21	B6758
1026	52582012	52582012 Uniforms - Pumping	-	(469.05)	469.05	(469.05)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,201.40	(1,157.44)	2,358.84	(1,157.44)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	(3,586.95)	3,786.95	(3,586.95)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,073.13	1,451.27	621.86	1,451.27	B6757
1026	52599800	52599800 PCard Undistributed	630.39	267.25	363.14	267.25	B6758
1026		Total: Office supplies and services	16,734.84	1,990.31	14,744.53	1,990.31	
1026	52534000	52534000 Employee Expenses	(1,258.00)	(2,384.58)	1,126.58	(2,384.58)	B6758
1026	52534200	52534200 Conferences & Registration	1,949.00	550.44	1,398.56	550.44	B6758

1026	52535000	52535000 Meals Deductible	3,193.46	889.12	2,304.34	889.12	B6758
1026	52535100	52535100 Meals Non-Deductible	6.00	6.00	-	6.00	B6758
1026	52567000	52567000 Relocation Expenses	27.18	(28,959.07)	28,986.25	(28,959.07)	B6758
1026		Total: Employee related expense travel & entertainme	3,917.64	(29,898.09)	33,815.73	(29,898.09)	
1026	52001100	52001100 M & S Oper - Source of Supply	51.05	51.05	-	51.05	B6201
1026	52001200	52001200 M & S Oper - Pumping	79.91	79.91	-	79.91	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	7,814.06	2,172.94	5,641.12	2,172.94	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	19,695.10	15,951.11	3,743.99	15,951.11	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	844.01	844.01	-	844.01	B6207
1026	52001600	52001600 M & S Oper - Admin & General	10,408.79	8,651.61	1,757.18	8,651.61	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	375.00	375.00	-	375.00	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	632.03	(493.63)	1,125.66	(493.63)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(10,221.56)	(39,611.84)	29,390.28	(39,611.84)	B6758
1026	52514700	52514700 Community Partnerships	2,500.00	2,050.00	450.00	2,050.00	B6758
1026	52514900	52514900 Customer Education	4,750.00	2,492.25	2,257.75	2,492.25	B6758
1026	52514901	52514901 Customer Education Communication - Reg	998.54	998.54	-	998.54	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(590.87)	590.87	(590.87)	B6758
1026	52515001	52515001 Community Relations - Specialty	(42.00)	(668.14)	626.14	(668.14)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,781.09	442.99	4,338.10	442.99	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	8,370.81	8,370.81	-	8,370.81	B6758
1026	52554500	52554500 Lab Supplies	(4,219.63)	(5,443.41)	1,223.78	(5,443.41)	B6753
1026	52568000	52568000 Research & Development	1,419.18	-	1,419.18	-	B6758
1026	52585000	52585000 Discounts Available	(8,622.85)	(5,061.49)	(3,561.36)	(5,061.49)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	49.52	(241.93)	291.45	(241.93)	B6758
1026		Total: Miscellaneous expenses	39,663.05	(9,631.09)	49,294.14	(9,631.09)	
1026	54110016	54110016 Rents-Real Property - Admin & General	(76.94)	(34.86)	(42.08)	(34.86)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	(425.79)	506.51	(425.79)	B6425
1026		Total: Rents	3.78	(460.65)	464.43	(460.65)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	212,637.20	212,499.67	137.53	212,499.67	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,132.56	1,132.56	-	1,132.56	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	2,430.99	2,245.99	185.00	2,245.99	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	28.02	28.02	-	28.02	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(223,861.15)	(210,646.31)	(13,214.84)	(210,646.31)	B6508
1026	55010100	55010100 Transportation Lease Costs	(2,943.58)	(4,930.75)	1,987.17	(4,930.75)	B6508
1026	55010200	55010200 Transportation Lease Fuel	23,676.49	708.11	22,968.38	708.11	B6508
1026	55010300	55010300 Transportation Lease Maint	23,396.57	17,533.40	5,863.17	17,533.40	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	(49.14)	49.14	(49.14)	B6508
1026		Total: Transportation	36,497.10	18,521.55	17,975.55	18,521.55	
1026		Total: Operating supplies and services	269,348.60	101,069.52	168,279.08	101,069.52	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	31,694.39	6,689.69	25,004.70	6,689.69	B6707
1026		Total: Uncollectible accounts expense	31,694.39	6,689.69	25,004.70	6,689.69	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,654.82	(1,220.82)	7,875.64	(1,220.82)	B6757
1026	52520000	52520000 Collection Agencies	(5.20)	(5.20)	-	(5.20)	B6757
1026		Total: Customer accounting, other	6,649.62	(1,226.02)	7,875.64	(1,226.02)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,194.87	19,366.04	49,828.83	19,366.04	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.20	1,550.23	2,740.97	1,550.23	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,486.49)	(627.54)	(858.95)	(627.54)	B6588
1026	55730000	55730000 Insurance Other	1,203.82	443.37	760.45	443.37	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	96,028.53	22,293.91	73,734.62	22,293.91	
1026	62002100	62002100 M&S Maint - Source of Supply	563.71	404.83	158.88	404.83	B6202
1026	62002200	62002200 M&S Maint - Pumping	4,350.57	1,637.65	2,712.92	1,637.65	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	1,902.55	1,848.91	53.64	1,848.91	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	6,864.83	(1,783.30)	8,648.13	(1,783.30)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	12.63	(678.14)	690.77	(678.14)	B6208
1026	62502200	62502200 Misc Maint - Pumping	364.14	364.14	-	364.14	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	(16,704.49)	16,704.49	(16,704.49)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	10,183.68	9,832.80	350.88	9,832.80	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	25,504.40	63,455.67	(37,951.27)	63,455.67	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,089.50	3,136.50	(47.00)	3,136.50	B6756
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	607.89	107.59	500.30	107.59	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	26,751.06	24,811.84	1,939.22	24,811.84	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,752.37	(80,666.23)	82,418.60	(80,666.23)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	375.00	(2,196.08)	2,571.08	(2,196.08)	B6358
1026		Total: Maintenance supplies and services	82,322.33	3,571.69	78,750.64	3,571.69	
1026	88101000	88101000 Capital Movements - UP	338,226.76	(2,296,811.54)	2,635,038.30	(2,296,811.54)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,610,765.98	3,472,080.57	(1,861,314.59)	3,472,080.57	B6758
1026	88107000	88107000 Capital Movements - CWIP	195,433.91	(1,421,925.80)	1,617,359.71	(1,421,925.80)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(307,659.45)	(315,140.41)	7,480.96	(315,140.41)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	209,009.21	(60,090.93)	269,100.14	(60,090.93)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	209,936.81	628,594.74	(418,657.93)	628,594.74	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(209,936.81)	(326,338.58)	116,401.77	(326,338.58)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	349,778.13	328,942.43	20,835.70	328,942.43	B6758
1026	88257100	88257100 Capital Movements - RWIP	(174,610.57)	(417,354.99)	242,744.42	(417,354.99)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(44,257.76)	(45,349.44)	1,091.68	(45,349.44)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	51,808.00	44,611.68	7,196.32	44,611.68	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(12,963.87)	2,923.30	(15,887.17)	2,923.30	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	108,937.75	(108,937.75)	108,937.75	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,215,530.34)	296,921.22	(2,512,451.56)	296,921.22	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	1,908,638.41	397,132.50	1,511,505.91	397,132.50	
1026	68011000	68011000 Depreciation Exp - UPIS General	853,164.35	36,144.19	817,020.16	36,144.19	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	119,585.40	(42,252.94)	161,838.34	(42,252.94)	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(39,531.71)	50,678.35	(90,210.06)	50,678.35	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,829.60)	255.32	(6,084.92)	255.32	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,351.11)	(516.81)	(18,834.30)	(516.81)	B403
1026		Total: Depreciation	908,037.33	44,308.11	863,729.22	44,308.11	
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	70,951.62	5,143.37	65,808.25	5,143.37	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.71)	(495.36)	(20.71)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,507.40)	(81.52)	(2,425.88)	(81.52)	B403

1026		Total: Removal costs, net	67,928.15	5,041.14	62,887.01	5,041.14	
1026		Total: Depreciation and amortization	976,058.45	49,349.25	926,709.20	49,349.25	
1026	69011000	69011000 FIT - Current	189,887.17	58,803.34	131,083.83	58,803.34	B40910
1026		Total: Current federal income taxes - operating	189,887.17	58,803.34	131,083.83	58,803.34	
1026	69021000	69021000 SIT - Current	59,255.68	39,696.31	19,559.37	39,696.31	B40911
1026		Total: Current state income taxes - operating	59,255.68	39,696.31	19,559.37	39,696.31	
1026		Total: Current income taxes - operating	249,142.85	98,499.65	150,643.20	98,499.65	
1026	69065000	69065000 Deferred FIT - Other	56,721.96	100,913.39	(44,191.43)	100,913.39	B41010
1026		Total: Deferred federal income tax expense	56,721.96	100,913.39	(44,191.43)	100,913.39	
1026	69073500	69073500 Deferred SIT - Other	32,295.08	(40,666.80)	72,961.88	(40,666.80)	B41011
1026		Total: Deferred state income tax expense	32,295.08	(40,666.80)	72,961.88	(40,666.80)	
1026		Total: Deferred taxes	89,017.04	60,246.59	28,770.45	60,246.59	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(328.56)	165.84	(494.40)	165.84	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,220.92	(3,220.92)	3,220.92	B41211
1026		Total: Amortization of investment tax credits	(328.56)	3,386.76	(3,715.32)	3,386.76	
1026		Total: Incomes Taxes -Operating	337,831.33	162,133.00	175,698.33	162,133.00	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	26.98	26.97	0.01	26.97	B40812
1026	68532100	68532100 FUTA Cap Credits	(7.85)	(7.85)	-	(7.85)	B40812
1026	68533000	68533000 FICA	46,628.91	(1,311.52)	47,940.43	(1,311.52)	B40812
1026	68533100	68533100 FICA Cap Credits	(15,039.11)	515.87	(15,554.98)	515.87	B40812
1026	68535000	68535000 SUTA	8.57	8.57	-	8.57	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.49)	(2.49)	-	(2.49)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,120.46	3,120.46	61,000.00	3,120.46	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	(6,493.45)	26,781.15	(6,493.45)	B40810
1026		Total: General taxes	530,239.52	49,785.71	480,453.81	49,785.71	
1026		Total: Operating expenses, net	3,752,767.71	658,400.46	3,094,367.25	658,400.46	
1026		Total: Operating Income (loss)	(1,440,180.85)	157,247.37	(1,597,428.22)	157,247.37	
1026	70510000	70510000 AFUDC - Equity	(14,466.58)	(6,285.95)	(8,180.63)	(6,285.95)	B420
1026		Total: Allowance for funds used during construction	(14,466.58)	(6,285.95)	(8,180.63)	(6,285.95)	
1026	71511000	71511000 M&J Revenues	(12,384.87)	(7,604.22)	(4,780.65)	(7,604.22)	B415
1026	71521000	71521000 M&J Expenses	13,202.77	5,640.87	7,561.90	5,640.87	B416
1026	71712000	71712000 Gains/Losses Other Non-Operating	-	(29,670.12)	29,670.12	(29,670.12)	B426
1026		Total: Other miscellaneous income	817.90	(31,633.47)	32,451.37	(31,633.47)	
1026		Total: Other Income	(13,648.68)	(37,919.42)	24,270.74	(37,919.42)	
1026	75840000	75840000 Lobbying Expenses	4,582.25	4,266.93	315.32	4,266.93	B426
1026		Total: Other miscellaneous deductions	4,582.25	4,266.93	315.32	4,266.93	
1026		Total: Other Deductions	4,582.25	4,266.93	315.32	4,266.93	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.98	18,541.66	319,834.32	18,541.66	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.29	18,672.80	360,872.49	18,672.80	
1026	81315000	81315000 Interest Short Term Debt Intercompany	36,311.95	34,132.99	2,178.96	34,132.99	B4272
1026		Total: Interest on short-term debt	36,311.95	34,132.99	2,178.96	34,132.99	
1026	85000000	85000000 AFUDC Debt	(15,971.28)	(6,939.84)	(9,031.44)	(6,939.84)	B420
1026		Total: Allowance for borrowed funds used during cons	(15,971.28)	(6,939.84)	(9,031.44)	(6,939.84)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.23	347.20	6,114.03	347.20	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.85	806.19	7,610.66	806.19	
1026		Total: Interest Charges	408,302.81	46,672.14	361,630.67	46,672.14	
1026		Total: Other Income (Expenses)	399,236.38	13,019.65	386,216.73	13,019.65	
1026		Total: Income (loss) before income taxes	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: Net income (loss)	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: Net Income Available to common stockholders	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	
1026		Total: PROFIT & LOSS STATEMENT	(1,040,944.47)	170,267.02	(1,211,211.49)	170,267.02	

Tennessee American Water Company
Trial Balance as of May 31, 2023

Company Code	Account Number	Description	May 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,793,363.76)	8,741.65	(1,802,105.41)	8,741.65	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(647,316.99)	(120,781.06)	(526,535.93)	(120,781.06)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(147,654.20)	85,706.17	(233,360.37)	85,706.17	B4611
1026		Total: Water revenues - residential	(2,588,334.95)	(26,333.24)	(2,562,001.71)	(26,333.24)	
1026	40121000	40121000 Commercial Sales Billed	(1,785,143.31)	(490,922.78)	(1,294,220.53)	(490,922.78)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(610,690.91)	(233,555.87)	(377,135.04)	(233,555.87)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	-
1026	40122000	40122000 Commercial Sales Unbilled	459,501.24	593,530.98	(134,029.74)	593,530.98	B4612
1026		Total: Water revenues - commercial	(1,936,332.98)	(130,947.67)	(1,805,385.31)	(130,947.67)	
1026	40131000	40131000 Industrial Sales Billed	(317,672.98)	(7,347.84)	(310,325.14)	(7,347.84)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(114,585.39)	(23,992.67)	(90,592.72)	(23,992.67)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(15,882.33)	(23,391.08)	7,508.75	(23,391.08)	B4613
1026		Total: Water revenues - industrial	(448,140.70)	(54,731.59)	(393,409.11)	(54,731.59)	
1026	40141000	40141000 Public Fire Billed	-	-	-	-	-
1026		Total: Water revenues - public fire	-	-	-	-	-
1026	40145000	40145000 Private Fire Billed	(223,177.23)	(2,124.47)	(221,052.76)	(2,124.47)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(84,776.09)	(21,451.55)	(63,324.54)	(21,451.55)	B4622
1026	40146000	40146000 Private Fire Unbilled	(357.20)	(357.20)	-	(357.20)	B4622
1026		Total: Water revenues - private fire	(308,310.52)	(23,933.22)	(284,377.30)	(23,933.22)	
1026	40151000	40151000 Public Authority Billed	(246,820.52)	(8,024.61)	(238,795.91)	(8,024.61)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(89,029.50)	(19,326.77)	(69,702.73)	(19,326.77)	B4614
1026	40152000	40152000 Public Authority Unbilled	(9,240.62)	30,055.38	(39,296.00)	30,055.38	B4614
1026		Total: Water revenues - public authority	(345,090.64)	2,704.00	(347,794.64)	2,704.00	
1026	40161000	40161000 Sales for Resale Billed	(104,960.64)	(32,667.73)	(72,292.91)	(32,667.73)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(37,866.03)	(16,792.65)	(21,073.38)	(16,792.65)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(2,669.99)	1,190.27	(3,860.26)	1,190.27	B466
1026		Total: Water revenues - sales for resale	(145,496.66)	(48,270.11)	(97,226.55)	(48,270.11)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	-
1026	40189900	40189900 Other Water Revenue	223,595.65	(61,538.34)	285,133.99	(61,538.34)	B474
1026		Total: Water revenues - other	223,595.65	(61,538.34)	285,133.99	(61,538.34)	
1026		Total: Water revenues	(5,548,110.80)	(343,050.17)	(5,205,060.63)	(343,050.17)	
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	(35,306.48)	(11,978.80)	(23,327.68)	(11,978.80)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,720.00)	(600.00)	(3,120.00)	(600.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(23,340.00)	2,280.00	(25,620.00)	2,280.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,416.12)	55.31	(1,471.43)	55.31	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(25,170.00)	(2,355.00)	(22,815.00)	(2,355.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	-
1026	40359900	40359900 Other Revenue WW - Misc Service	-	-	-	-	-
1026		Total: Other revenues	(106,602.83)	(13,386.74)	(93,216.09)	(13,386.74)	
1026		Total: Operating revenues	(5,654,712.65)	(356,435.93)	(5,298,276.72)	(356,435.93)	
1026	51010000	51010000 Purchased Water	16,106.43	8,689.26	7,417.17	8,689.26	B6101
1026		Total: Purchased water	16,106.43	8,689.26	7,417.17	8,689.26	
1026	51510011	51510011 Purchased Power - Source of Supply	1,089.20	(638.35)	1,727.55	(638.35)	B6151
1026	51510012	51510012 Purchased Power - Pumping	198,599.14	(11,911.69)	210,510.83	(11,911.69)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,428.13	(478.72)	7,906.85	(478.72)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,590.75	1,678.57	1,912.18	1,678.57	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(130,951.34)	(119,523.47)	(11,427.87)	(119,523.47)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	-
1026		Total: Fuel and power	79,755.88	(130,873.66)	210,629.54	(130,873.66)	
1026	51800000	51800000 Chemicals	192,694.18	55,914.86	136,779.32	55,914.86	B6183
1026		Total: Chemicals	192,694.18	55,914.86	136,779.32	55,914.86	
1026	51110000	51110000 Waste Disposal	122,543.08	48,918.04	73,625.04	48,918.04	B6753
1026		Total: Waste disposal	122,543.08	48,918.04	73,625.04	48,918.04	
1026		Total: Production costs	411,099.57	(17,351.50)	428,451.07	(17,351.50)	
1026	50100000	50100000 Labor Natural Account	227,638.24	(11,092.65)	238,730.89	(11,092.65)	B6018
1026	50100001	50100001 Labor Expense Accrual	32,413.30	4,707.53	27,705.77	4,707.53	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	-
1026	50101200	50101200 Labor Oper Pumping	114,164.67	24,168.19	89,996.48	24,168.19	B6011
1026	50101300	50101300 Labor Oper Water Treatment	21,991.91	2,791.83	19,200.08	2,791.83	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	-	-	-	-
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,212.71	16,784.70	51,428.01	16,784.70	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	31,604.26	(9,050.28)	40,654.54	(9,050.28)	B6017
1026	50101600	50101600 Labor Oper Admin & General	101,291.90	13,998.55	87,293.35	13,998.55	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	-
1026	50102200	50102200 Labor Maint Pumping	139.60	62.72	76.88	62.72	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	11,703.04	2,449.54	9,253.50	2,449.54	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	20,339.54	10,315.67	10,023.87	10,315.67	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,008.71	(1,242.83)	15,251.54	(1,242.83)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	17,932.76	1,610.59	16,322.17	1,610.59	B6016
1026	50109900	50109900 Labor Capitalized Credits	(232,863.35)	13,909.46	(246,772.81)	13,909.46	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	37,091.26	(2,477.00)	39,568.26	(2,477.00)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,154.06	1,905.83	5,248.23	1,905.83	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,509.96	1,459.02	50.94	1,459.02	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,505.24	1,413.72	1,091.52	1,413.72	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	590.19	385.53	204.66	385.53	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	5,333.93	275.66	5,058.27	275.66	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	13.09	(50.98)	64.07	(50.98)	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	1,094.48	472.19	622.29	472.19	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	638.69	185.19	453.50	185.19	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	219.41	(1,250.26)	1,469.67	(1,250.26)	B6016

1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	11.50	(308.33)	319.83	(308.33)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(37,091.26)	2,477.00	(39,568.26)	2,477.00	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	-
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	-	-	-	-	-
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	-	(386.30)	386.30	(386.30)	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	-	-	-	-
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	-	-	-	-
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	-	-	-	-
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	-
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	-
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	-
1026	50171000	50171000 Annual Performance Plan	45,314.40	1,831.17	43,483.23	1,831.17	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,988.52)	240.76	(9,229.28)	240.76	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	-
1026	50185000	50185000 Severance	-	-	-	-	-
1026		Total: Salaries and wages	489,867.04	81,479.54	408,387.50	81,479.54	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,237.06)	4,269.48	(9,506.54)	4,269.48	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	48,787.94	37,364.48	11,423.46	37,364.48	
1026	50510000	50510000 PBOP Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 PBOP Capitalized Credits	(2,024.64)	1,411.46	(3,436.10)	1,411.46	B6048
1026	50550000	50550000 Group Insurance Expense	156,168.39	8,848.68	147,319.71	8,848.68	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(59,735.69)	3,997.76	(63,733.45)	3,997.76	B6048
1026	50560000	50560000 Health Savings Account Expense	-	-	-	-	-
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	27,783.06	49,286.90	(21,503.84)	49,286.90	
1026	50421000	50421000 401k Expense	19,947.69	1,005.34	18,942.35	1,005.34	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,757.35)	366.45	(8,123.80)	366.45	B6048
1026	50422000	50422000 Defined Compensation Plan Expense	29,740.50	3,182.96	26,557.54	3,182.96	B6048
1026	50422100	50422100 Defined Comp Plan Exp Cap Credits	(10,800.21)	(365.62)	(10,434.59)	(365.62)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,558.27	(44.57)	2,602.84	(44.57)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,773.10	381.42	2,391.68	381.42	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(910.57)	(96.57)	(814.00)	(96.57)	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	20,000.00	(20,000.00)	20,000.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	-	-	-	-
1026	50450016	50450016 Other Welfare - Admin & General	1,630.75	(90.93)	1,721.68	(90.93)	B6048
1026	50451000	50451000 Employee Awards	364.02	(335.10)	699.12	(335.10)	B6048
1026	50452000	50452000 Employee Physical Exams	-	(220.00)	220.00	(220.00)	B6048
1026	50456000	50456000 Tuition Aid	3,671.81	3,671.81	-	3,671.81	B6048
1026	50457000	50457000 Training	4,059.00	3,664.94	394.06	3,664.94	B6048
1026	50458000	50458000 Referral Bonus	-	-	-	-	-
1026		Total: Other benefits	45,277.01	31,120.13	14,156.88	31,120.13	
1026		Total: Employee-related costs	611,715.05	199,251.05	412,464.00	199,251.05	
1026	53401000	53401000 AWWSC Services - Labor OPEX	286,601.86	28,595.35	258,006.51	28,595.35	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,090.65	(6,271.50)	13,362.15	(6,271.50)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,844.54	2,279.17	36,565.37	2,279.17	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	23,958.01	3,087.83	20,870.18	3,087.83	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	67,354.77	(5,614.05)	72,968.82	(5,614.05)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	33,314.15	18,196.58	15,117.57	18,196.58	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	9,863.10	(7,911.21)	17,774.31	(7,911.21)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,391.23	11,923.42	79,467.81	11,923.42	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	30,608.16	(17,726.83)	48,334.99	(17,726.83)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,746.96	18,300.75	13,446.21	18,300.75	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	32,259.66	(18,713.10)	50,972.76	(18,713.10)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	22,054.90	4,979.83	17,075.07	4,979.83	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(21,376.71)	(20,699.38)	(677.33)	(20,699.38)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	644.57	(175.52)	820.09	(175.52)	B6348
1026		Total: Service Company Costs	654,355.85	10,251.34	644,104.51	10,251.34	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	-
1026	53150011	53150011 Contract Svc-Other - Source of Supply	748.00	2,013.13	(1,265.13)	2,013.13	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(266.42)	266.42	(266.42)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	38,092.95	3,967.44	34,125.51	3,967.44	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	150.76	146.50	4.26	146.50	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	28,394.05	(5,323.57)	33,717.62	(5,323.57)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	504.00	214.00	290.00	214.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	4,956.58	4,956.58	-	4,956.58	B6328
1026	53155000	53155000 Contract Services - Legal	(85,735.10)	(125,340.15)	39,605.05	(125,340.15)	B6338
1026		Total: Contracted services	(12,888.76)	(119,632.49)	106,743.73	(119,632.49)	
1026	52532013	52532013 Electricity - Water Treatment	2,790.71	6.63	2,784.08	6.63	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,197.51	(124.78)	1,322.29	(124.78)	B6755
1026	52532016	52532016 Electricity - Admin & General	76.78	(13.23)	90.01	(13.23)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	-
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	-	-	-	-
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	-	-	-	-
1026	52546016	52546016 Grounds Keeping - Admin & General	11,082.00	3,856.59	7,225.41	3,856.59	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	13.32	2.32	11.00	2.32	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	959.90	(140.99)	1,100.89	(140.99)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	225.72	(52.19)	277.91	(52.19)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	20.06	7.06	13.00	7.06	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	-
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	-
1026	52550014	52550014 Janitorial - Transmission & Distribution	39.30	39.30	-	39.30	B6755
1026	52550016	52550016 Janitorial - Admin & General	3,991.22	3,063.51	927.71	3,063.51	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	14,063.19	(10,275.48)	14,063.19	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	-
1026	52578011	52578011 Trash Removal - Source of Supply	102.57	3.66	98.91	3.66	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	230.57	31.61	198.96	31.61	B6755
1026	52578016	52578016 Trash Removal - Admin & General	475.92	89.29	386.63	89.29	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	216.34	(216.34)	216.34	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	188.68	31.14	157.54	31.14	B6755
1026	52583016	52583016 Water & WW - Admin & General	419.92	(215.61)	635.53	(215.61)	B6758

1026		Total: Building Maintenance and Services	25,601.89	15,117.74	10,484.15	15,117.74	
1026	52574013	52574013 Telephone - Water Treatment	1,190.90	499.10	691.80	499.10	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	783.47	328.34	455.13	328.34	B6755
1026	52574016	52574016 Telephone - Admin & General	13,601.25	4,002.93	9,598.32	4,002.93	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	71.89	(53.96)	125.85	(53.96)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	110.56	(18.07)	128.63	(18.07)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	-	-	-	-
1026	52574116	52574116 Cell Phone - Admin & General	3,356.36	3,002.01	354.35	3,002.01	B6758
1026	52574200	52574200 Data Lines - Admin & General	199.62	(1,557.33)	1,756.95	(1,557.33)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	38.52	38.52	-	38.52	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	5,592.32	2,668.06	2,924.26	2,668.06	B6758
1026		Total: Telecommunication expenses	24,944.89	8,909.60	16,035.29	8,909.60	
1026	52562511	52562511 Overnight Shipping - Source of Supply	10.99	10.99	-	10.99	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(0.05)	24.81	(24.86)	24.81	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	-	-	-	-
1026	52562516	52562516 Overnight Shipping - Admin & General	440.08	(104.50)	544.58	(104.50)	B6758
1026	52566016	52566016 Postage - Admin & General	108.56	(30.17)	138.73	(30.17)	B6758
1026	52566700	52566700 Printing	-	-	-	-	-
1026		Total: Postage, printing and stationary	559.58	(98.87)	658.45	(98.87)	
1026	52512500	52512500 Books & Publications	-	-	-	-	-
1026	52526100	52526100 Credit Line Fees Interco	4,153.54	227.56	3,925.98	227.56	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	115.44	115.44	-	115.44	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	-
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	193.31	(241.32)	434.63	(241.32)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	(569.07)	(1,065.37)	496.30	(1,065.37)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	(230.14)	1,645.72	(230.14)	B6758
1026	52582012	52582012 Uniforms - Pumping	155.48	(213.81)	369.29	(213.81)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	-
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,258.56	(690.59)	1,949.15	(690.59)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	200.00	(645.74)	845.74	(645.74)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,938.25	1,512.20	426.05	1,512.20	B6757
1026	52599800	52599800 PCard Undistributed	(1,390.72)	(1,050.09)	(340.63)	(1,050.09)	B6758
1026		Total: Office supplies and services	7,470.37	(2,281.86)	9,752.23	(2,281.86)	
1026	52534000	52534000 Employee Expenses	7,271.11	2,009.01	5,262.10	2,009.01	B6758
1026	52534200	52534200 Conferences & Registration	815.00	(875.00)	1,690.00	(875.00)	B6758
1026	52535000	52535000 Meals Deductible	3,036.68	98.23	2,938.45	98.23	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	-
1026	52567000	52567000 Relocation Expenses	665.72	(623.36)	1,289.08	(623.36)	B6758
1026		Total: Employee related expense travel & entertainme	11,788.51	608.88	11,179.63	608.88	
1026	52000000	52000000 M & S (O&M) - Natural Account	1,667.23	1,667.23	-	1,667.23	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	-
1026	52001200	52001200 M & S Oper - Pumping	39.38	(945.62)	985.00	(945.62)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,521.12	(487.92)	6,009.04	(487.92)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,237.10	(2,734.27)	11,971.37	(2,734.27)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	608.11	149.88	458.23	149.88	B6207
1026	52001600	52001600 M & S Oper - Admin & General	(240.97)	2,995.52	(3,236.49)	2,995.52	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(70.46)	70.46	(70.46)	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	-
1026	52501300	52501300 Misc Oper - Water Treatment	379.90	299.70	80.20	299.70	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	922.65	687.47	235.18	687.47	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(1,057.71)	22,878.66	(23,936.37)	22,878.66	B6758
1026	52514700	52514700 Community Partnerships	11,789.83	929.97	10,859.86	929.97	B6758
1026	52514900	52514900 Customer Education	7,583.60	6,479.95	1,103.65	6,479.95	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,899.48	2,899.48	-	2,899.48	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	-
1026	52514904	52514904 Customer Education Communication - Conservation	-	(2,996.65)	2,996.65	(2,996.65)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	607.76	607.76	-	607.76	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	-
1026	52515001	52515001 Community Relations - Specialty	210.62	210.62	-	210.62	B6758
1026	52522000	52522000 Community Relations	-	-	-	-	-
1026	52524000	52524000 Co Dues/Membership Deductible	5,779.99	1,781.89	3,998.10	1,781.89	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	1,557.05	6,573.65	(5,016.60)	6,573.65	B6758
1026	52554500	52554500 Lab Supplies	3,427.36	263.24	3,164.12	263.24	B6753
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	-
1026	52568000	52568000 Research & Development	1,451.80	32.62	1,419.18	32.62	B6758
1026	52579000	52579000 Trustee Fees	314.59	37.50	277.09	37.50	B6758
1026	52585000	52585000 Discounts Available	(10,659.07)	(10,273.69)	(385.38)	(10,273.69)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(0.33)	(65.83)	65.50	(65.83)	B6758
1026		Total: Miscellaneous expenses	42,039.49	30,920.70	11,118.79	30,920.70	
1026	54110016	54110016 Rents-Real Property - Admin & General	(58.95)	17.19	(76.14)	17.19	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	21.77	17.19	4.58	17.19	
1026	55000000	55000000 Transportation (O&M) - Natural Account	-	(123,936.53)	123,936.53	(123,936.53)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	-	-	-	-
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	477.79	477.79	-	477.79	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	-	-	-	-
1026	55000016	55000016 Transportation Oper - Admin & General	199.31	(1,243.41)	1,442.72	(1,243.41)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	-
1026	55000023	55000023 Transportation Maint - Water Treatment	-	-	-	-	-
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	-
1026	55000026	55000026 Transportation Maint - Admin & General	355.54	355.54	-	355.54	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(15,738.33)	125,035.06	(140,773.39)	125,035.06	B6508
1026	55010100	55010100 Transportation Lease Costs	(3,952.22)	(6,353.47)	2,401.25	(6,353.47)	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,525.78	(6,427.74)	26,953.52	(6,427.74)	B6508
1026	55010300	55010300 Transportation Lease Maint	20,040.88	7,527.11	12,513.77	7,527.11	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	-	-	-	-
1026		Total: Transportation	21,908.75	(4,565.65)	26,474.40	(4,565.65)	
1026		Total: Operating supplies and services	121,446.49	(71,004.76)	192,451.25	(71,004.76)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	72,077.04	42,816.17	29,260.87	42,816.17	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	-
1026		Total: Uncollectible accounts expense	72,077.04	42,816.17	29,260.87	42,816.17	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	-
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,994.71	(489.11)	7,483.82	(489.11)	B6757

1026	52520000	52520000 Collection Agencies	(445.33)	(434.09)	(11.24)	(434.09)	B6757
1026		Total: Customer accounting, other	6,549.38	(923.20)	7,472.58	(923.20)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,787.33	18,722.23	50,065.10	18,722.23	B6578
1026	55711000	55711000 Insurance Casualty Reserve	-	-	-	-	-
1026	55720000	55720000 Insurance Workers Compensation	4,470.01	1,957.20	2,512.81	1,957.20	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,889.71)	(687.08)	(1,202.63)	(687.08)	B6588
1026	55730000	55730000 Insurance Other	775.54	(71.10)	846.64	(71.10)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	94,968.30	21,483.06	73,485.24	21,483.06	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(593.52)	593.52	(593.52)	B6202
1026	62002200	62002200 M&S Maint - Pumping	9,162.44	6,130.60	3,031.84	6,130.60	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,657.43	2,252.69	404.74	2,252.69	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,221.48	(4,463.69)	11,685.17	(4,463.69)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	66.20	(115.55)	181.75	(115.55)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	-	-	-	-
1026	62502200	62502200 Misc Maint - Pumping	731.50	631.50	100.00	631.50	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	-
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	802.06	(802.06)	802.06	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	-	-	-	-	-
1026	62502600	62502600 Misc Maint - Admin & General	458.01	107.13	350.88	107.13	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	15,255.42	(23,522.07)	38,777.49	(23,522.07)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,339.00	772.00	567.00	772.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(3,342.60)	3,342.60	(3,342.60)	B6312
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	-	-	-	-
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	-	-	-	-
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	-
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	4,110.92	4,110.92	-	4,110.92	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	13,990.97	2,051.28	11,939.69	2,051.28	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	8,027.65	31,437.69	(23,410.04)	31,437.69	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	3,274.20	1,600.60	1,673.60	1,600.60	B6358
1026		Total: Maintenance supplies and services	66,295.22	17,859.04	48,436.18	17,859.04	
1026	88101000	88101000 Capital Movements - UP	2,220,973.66	544,959.65	1,676,014.01	544,959.65	B6758
1026	88106000	88106000 Capital Movements - CCNC	(727,570.64)	(155,321.62)	(572,249.02)	(155,321.62)	B6758
1026	88107000	88107000 Capital Movements - CWIP	669,151.05	(392,594.56)	1,061,745.61	(392,594.56)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	-
1026	88252100	88252100 Capital Movements - ADV NT	(63,795.00)	(63,795.00)	-	(63,795.00)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	63,795.00	479,010.04	(415,215.04)	479,010.04	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(102,885.34)	102,885.34	(102,885.34)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	43,321.64	(43,321.64)	43,321.64	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	53,096.81	25,809.46	27,287.35	25,809.46	B6758
1026	88257100	88257100 Capital Movements - RWIP	301,483.73	48,540.80	252,942.93	48,540.80	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(5,181.05)	(5,181.05)	-	(5,181.05)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	5,181.05	40,162.05	(34,981.00)	40,162.05	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(8,515.31)	94,370.03	(102,885.34)	94,370.03	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(2,800.00)	11,932.13	(14,732.13)	11,932.13	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,505,819.30)	(568,328.23)	(1,937,491.07)	(568,328.23)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,038,506.90	202,381.20	1,836,125.70	202,381.20	
1026	68011000	68011000 Depreciation Exp - UPIS General	856,761.75	37,946.90	818,814.85	37,946.90	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	120,555.80	14,806.23	105,749.57	14,806.23	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(37,820.62)	13,090.80	(50,911.42)	13,090.80	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,841.59)	258.03	(6,099.62)	258.03	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,390.95)	(557.71)	(18,833.24)	(557.71)	B403
1026		Total: Depreciation	914,264.39	65,544.25	848,720.14	65,544.25	
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	71,254.16	5,321.13	65,933.03	5,321.13	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(516.07)	(20.71)	(495.36)	(20.71)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,513.67)	(87.95)	(2,425.72)	(87.95)	B403
1026		Total: Removal costs, net	68,224.42	5,212.47	63,011.95	5,212.47	
1026		Total: Depreciation and amortization	982,581.78	70,756.72	911,825.06	70,756.72	
1026	69011000	69011000 FIT - Current	212,690.59	42,788.72	169,901.87	42,788.72	B40910
1026		Total: Current federal income taxes - operating	212,690.59	42,788.72	169,901.87	42,788.72	
1026	69021000	69021000 SIT - Current	64,598.16	38,273.93	26,324.23	38,273.93	B40911
1026		Total: Current state income taxes - operating	64,598.16	38,273.93	26,324.23	38,273.93	
1026		Total: Current income taxes - operating	277,288.75	81,062.65	196,226.10	81,062.65	
1026	69065000	69065000 Deferred FIT - Other	85,256.21	142,043.57	(56,787.36)	142,043.57	B41010
1026		Total: Deferred federal income tax expense	85,256.21	142,043.57	(56,787.36)	142,043.57	
1026	69073500	69073500 Deferred SIT - Other	48,541.30	(39,942.74)	88,484.04	(39,942.74)	B41011
1026		Total: Deferred state income tax expense	48,541.30	(39,942.74)	88,484.04	(39,942.74)	
1026		Total: Deferred taxes	133,797.51	102,100.83	31,696.68	102,100.83	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(493.85)	105.72	(599.57)	105.72	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,906.14	(3,906.14)	3,906.14	B41211
1026		Total: Amortization of investment tax credits	(493.85)	4,011.86	(4,505.71)	4,011.86	
1026		Total: Incomes Taxes -Operating	410,592.41	187,175.34	223,417.07	187,175.34	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	97.74	97.73	0.01	97.73	B40812
1026	68532100	68532100 FUTA Cap Credits	(6.28)	(6.28)	-	(6.28)	B40812
1026	68533000	68533000 FICA	55,984.64	4,905.16	51,079.48	4,905.16	B40812
1026	68533100	68533100 FICA Cap Credits	(19,316.41)	950.54	(20,266.95)	950.54	B40812
1026	68535000	68535000 SUTA	149.04	149.03	0.01	149.03	B40812
1026	68535100	68535100 SUTA Cap Credits	(11.85)	(11.85)	-	(11.85)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	2,948.18	61,051.82	2,948.18	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	22,624.94	3,116.32	19,508.62	3,116.32	B40810
1026		Total: General taxes	537,738.17	66,077.98	471,660.19	66,077.98	
1026		Total: Operating expenses, net	3,969,419.26	526,391.24	3,443,028.02	526,391.24	
1026		Total: Operating Income (loss)	(1,685,293.39)	169,955.31	(1,855,248.70)	169,955.31	
1026	81810000	81810000 Interest Income	-	-	-	-	-
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	(16,708.43)	(4,636.46)	(12,071.97)	(4,636.46)	B420

1026		Total: Allowance for funds used during construction	(16,708.43)	(4,636.46)	(12,071.97)	(4,636.46)	
1026	71511000	71511000 M&J Revenues	(6,615.00)	4,546.30	(11,161.30)	4,546.30	B415
1026	71521000	71521000 M&J Expenses	26,633.38	18,421.31	8,212.07	18,421.31	B416
1026		Total: Other miscellaneous income	20,018.38	22,967.61	(2,949.23)	22,967.61	
1026		Total: Other Income	(1,161.70)	13,859.50	(15,021.20)	13,859.50	
1026	75820000	75820000 Other Income Deductions	-	-	-	-	-
1026	75840000	75840000 Lobbying Expenses	(18,807.14)	(19,122.46)	315.32	(19,122.46)	B426
1026		Total: Other miscellaneous deductions	(18,807.14)	(19,122.46)	315.32	(19,122.46)	
1026		Total: Other Deductions	(18,807.14)	(19,122.46)	315.32	(19,122.46)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.01	2,472.23	335,903.78	2,472.23	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	131.14	1,462.16	131.14	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.32	2,603.37	376,941.95	2,603.37	
1026	81315000	81315000 Interest Short Term Debt Intercompany	37,723.38	37,217.62	505.76	37,217.62	B4272
1026		Total: Interest on short-term debt	37,723.38	37,217.62	505.76	37,217.62	
1026	81500000	81500000 Interest Other	-	-	-	-	-
1026		Total: Other interest expense	-	-	-	-	-
1026	85000000	85000000 AFUDC Debt	(11,454.81)	1,872.78	(13,327.59)	1,872.78	B420
1026		Total: Allowance for borrowed funds used during cons	(11,454.81)	1,872.78	(13,327.59)	1,872.78	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.23	114.16	6,347.07	114.16	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.85	573.15	7,843.70	573.15	
1026		Total: Interest Charges	414,230.74	42,266.92	371,963.82	42,266.92	
1026		Total: Other Income (Expenses)	394,261.90	37,003.96	357,257.94	37,003.96	
1026		Total: Income (loss) before income taxes	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026		Total: Net income (loss)	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026		Total: Net Income Available to common stockholders	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	-
1026		Total: Common Dividends	-	-	-	-	-
1026		Total: PROFIT & LOSS STATEMENT	(1,291,031.49)	206,959.27	(1,497,990.76)	206,959.27	

Tennessee American Water Company
Trial Balance as of June 30, 2023

Company Code	Account Number	Description	June 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,066,138.33)	(86,281.23)	(1,979,857.10)	(86,281.23)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(745,671.44)	(174,633.73)	(571,037.71)	(174,633.73)	B4611
1026	40112000	40112000 Residential Sales Unbilled	10,474.52	55,013.69	(44,539.17)	55,013.69	B4611
1026		Total: Water revenues - residential	(2,801,335.25)	(205,901.27)	(2,595,433.98)	(205,901.27)	
1026	40121000	40121000 Commercial Sales Billed	(1,447,684.10)	(77,974.59)	(1,369,709.51)	(77,974.59)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(522,348.00)	(127,700.04)	(394,647.96)	(127,700.04)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	-	-	-	B460
1026	40122000	40122000 Commercial Sales Unbilled	22,874.97	76,045.40	(53,170.43)	76,045.40	B4612
1026		Total: Water revenues - commercial	(1,947,157.13)	(129,629.23)	(1,817,527.90)	(129,629.23)	
1026	40131000	40131000 Industrial Sales Billed	(352,975.08)	51,952.32	(404,927.40)	51,952.32	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(127,318.80)	(10,256.47)	(117,062.33)	(10,256.47)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	4,062.48	17,326.81	(13,264.33)	17,326.81	B4613
1026		Total: Water revenues - industrial	(476,231.40)	59,022.66	(535,254.06)	59,022.66	
1026	40145000	40145000 Private Fire Billed	(223,643.61)	1,001.74	(224,645.35)	1,001.74	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(79,885.00)	(16,250.77)	(63,634.23)	(16,250.77)	B4622
1026	40146000	40146000 Private Fire Unbilled	(2,617.62)	(2,617.62)	-	(2,617.62)	B4622
1026		Total: Water revenues - private fire	(306,146.23)	(17,866.65)	(288,279.58)	(17,866.65)	
1026	40151000	40151000 Public Authority Billed	(315,055.13)	(81,395.34)	(233,659.79)	(81,395.34)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(113,137.29)	(45,784.12)	(67,353.17)	(45,784.12)	B4614
1026	40152000	40152000 Public Authority Unbilled	15,810.47	52,103.67	(36,293.20)	52,103.67	B4614
1026		Total: Water revenues - public authority	(412,381.95)	(75,075.79)	(337,306.16)	(75,075.79)	
1026	40161000	40161000 Sales for Resale Billed	(140,243.69)	(52,551.26)	(87,692.43)	(52,551.26)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(50,585.89)	(25,368.96)	(25,216.93)	(25,368.96)	B466
1026	40162000	40162000 Sales for Resale Unbilled	55,344.85	58,217.43	(2,872.58)	58,217.43	B466
1026		Total: Water revenues - sales for resale	(135,484.73)	(19,702.79)	(115,781.94)	(19,702.79)	
1026	40189900	40189900 Other Water Revenue	190,794.56	(116,945.30)	307,739.86	(116,945.30)	B474
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026		Total: Water revenues - other	190,794.56	(116,945.30)	307,739.86	(116,945.30)	
1026		Total: Water revenues	(5,887,942.13)	(506,098.37)	(5,381,843.76)	(506,098.37)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(31,798.50)	(5,497.06)	(26,301.44)	(5,497.06)	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,480.00)	220.00	(3,700.00)	220.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(24,795.00)	(1,230.00)	(23,565.00)	(1,230.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,540.58)	(31.90)	(1,508.68)	(31.90)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(7,965.00)	12,647.00	(20,612.00)	12,647.00	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(87,229.31)	5,319.79	(92,549.10)	5,319.79	
1026		Total: Operating revenues	(5,975,171.44)	(500,778.58)	(5,474,392.86)	(500,778.58)	
1026	51010000	51010000 Purchased Water	12,385.32	(342.52)	12,727.84	(342.52)	B6101
1026		Total: Purchased water	12,385.32	(342.52)	12,727.84	(342.52)	
1026	51510011	51510011 Purchased Power - Source of Supply	1,772.91	(1,566.38)	3,339.29	(1,566.38)	B6151
1026	51510012	51510012 Purchased Power - Pumping	210,422.54	(22,673.79)	233,096.33	(22,673.79)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,217.36	(359.02)	6,576.38	(359.02)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,933.44	1,881.51	2,051.93	1,881.51	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(168,544.08)	(80,759.23)	(87,784.85)	(80,759.23)	B6158
1026	51520000	51520000 Fuel for Power Production	203.55	203.55	-	203.55	B6161
1026		Total: Fuel and power	54,005.72	(103,273.36)	157,279.08	(103,273.36)	
1026	51800000	51800000 Chemicals	222,002.63	79,500.38	142,502.25	79,500.38	B6183
1026		Total: Chemicals	222,002.63	79,500.38	142,502.25	79,500.38	
1026	51110000	51110000 Waste Disposal	42,676.18	(18,573.58)	61,249.76	(18,573.58)	B6753
1026		Total: Waste disposal	42,676.18	(18,573.58)	61,249.76	(18,573.58)	
1026		Total: Production costs	331,069.85	(42,689.08)	373,758.93	(42,689.08)	
1026	50100000	50100000 Labor Natural Account	392,187.68	122,730.77	269,456.91	122,730.77	B6018
1026	50100001	50100001 Labor Expense Accrual	(95,365.03)	(184,829.49)	89,464.46	(184,829.49)	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	102,619.34	14,546.53	88,072.81	14,546.53	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,244.90	1,384.38	14,860.52	1,384.38	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	62,610.58	5,382.44	57,228.14	5,382.44	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	25,975.71	2,503.27	23,472.44	2,503.27	B6017
1026	50101600	50101600 Labor Oper Admin & General	73,988.58	17,537.24	56,451.34	17,537.24	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	-	76.88	(76.88)	76.88	B6012
1026	50102300	50102300 Labor Maint Water Treatment	3,435.90	3,435.90	-	3,435.90	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,506.54	3,895.54	4,611.00	3,895.54	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	11,847.29	(2,528.83)	14,376.12	(2,528.83)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,160.59	4,886.33	16,274.26	4,886.33	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	12,930.34	79.80	12,850.54	79.80	B6016
1026	50109900	50109900 Labor Capitalized Credits	(224,662.42)	23,937.50	(248,599.92)	23,937.50	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	42,415.49	(6,262.61)	48,678.10	(6,262.61)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	8,235.59	2,421.03	5,814.56	2,421.03	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,892.67	929.02	1,963.65	929.02	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,916.53	227.47	1,689.06	227.47	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	44.69	(505.80)	550.49	(505.80)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	2,605.16	528.31	2,076.85	528.31	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	-	-	-	-	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	327.19	(106.70)	433.89	(106.70)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,398.65	781.83	616.82	781.83	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,415.34	677.90	737.44	677.90	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,149.98	272.28	877.70	272.28	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	1,654.74	1,566.20	88.54	1,566.20	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(42,415.49)	6,262.61	(48,678.10)	6,262.61	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	54.56	1.59	52.97	1.59	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	927.52	155.54	771.98	155.54	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	218.24	(152.55)	370.79	(152.55)	B6015

1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	163.68	163.68	-	163.68	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	-	-	-	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(54.56)	(1.59)	(52.97)	(1.59)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.53	5,368.86	39,945.67	5,368.86	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,447.32)	775.75	(9,223.07)	775.75	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	29,365.62	11,137.97	18,227.65	11,137.97	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	501,966.01	37,316.73	464,649.28	37,316.73	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,048.80)	4,673.94	(9,722.74)	4,673.94	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	48,976.20	37,768.94	11,207.26	37,768.94	
1026		50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	-
1026		50510100 OPEB Capitalized Credits	(2,792.79)	745.48	(3,538.27)	745.48	-
1026	50550000	50550000 Group Insurance Expense	150,507.61	2,689.51	147,818.10	2,689.51	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(55,635.58)	8,256.04	(63,891.62)	8,256.04	B6048
1026	50560000	50560000 Health Savings Account Expense	843.75	843.75	-	843.75	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	26,297.99	47,563.78	(21,265.79)	47,563.78	
1026	50421000	50421000 401k Expense	20,747.23	922.20	19,825.03	922.20	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,851.63)	668.66	(8,520.29)	668.66	B6048
1026		50422000 Defined Contribution Expense	29,373.55	1,319.36	28,054.19	1,319.36	-
1026		50422100 Defined Contribution Plan Exp Cap Credits	(10,669.58)	693.46	(11,363.04)	693.46	-
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,764.76	371.06	2,393.70	371.06	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(818.77)	142.25	(961.02)	142.25	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	-	-	-	B6041
1026	50450016	50450016 Other Welfare - Admin & General	1,838.58	(93.74)	1,932.32	(93.74)	B6048
1026	50451000	50451000 Employee Awards	1,178.42	946.41	232.01	946.41	B6048
1026	50452000	50452000 Employee Physical Exams	1,432.43	1,149.09	283.34	1,149.09	B6048
1026	50456000	50456000 Tuition Aid	1,552.20	(691.40)	2,243.60	(691.40)	B6048
1026	50457000	50457000 Training	820.35	(43.71)	864.06	(43.71)	B6048
1026		Total: Other benefits	40,367.54	5,383.64	34,983.90	5,383.64	
1026		Total: Employee-related costs	617,607.74	128,033.09	489,574.65	128,033.09	
1026	53401000	53401000 AWWSC Services - Labor OPEX	416,657.45	31,386.02	385,271.43	31,386.02	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,034.21	(6,017.34)	13,051.55	(6,017.34)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,439.61	(690.01)	36,129.62	(690.01)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	17,471.45	(3,540.12)	21,011.57	(3,540.12)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	58,448.71	(4,031.81)	62,480.52	(4,031.81)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	39,293.93	8,486.92	30,807.01	8,486.92	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,212.40	(7,834.04)	18,046.44	(7,834.04)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	86,790.10	(3,558.95)	90,349.05	(3,558.95)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	24,206.77	(3,734.47)	27,941.24	(3,734.47)	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	30,711.54	(8.01)	30,719.55	(8.01)	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	35,368.42	(12,773.65)	48,142.07	(12,773.65)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,257.47	(2,807.11)	18,064.58	(2,807.11)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(13,237.78)	(12,455.31)	(782.47)	(12,455.31)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.87	(157.19)	803.06	(157.19)	B6348
1026		Total: Service Company Costs	764,300.15	(17,735.07)	782,035.22	(17,735.07)	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	-	-	-	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,563.50	27,700.21	(25,136.71)	27,700.21	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	-	-	-	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	35,822.85	31,738.73	4,084.12	31,738.73	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	6,960.00	(6,159.79)	13,119.79	(6,159.79)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	504.00	69.00	435.00	69.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,741.00	(9,493.00)	16,234.00	(9,493.00)	B6328
1026	53155000	53155000 Contract Services - Legal	29,954.60	(29,182.33)	59,136.93	(29,182.33)	B6338
1026		Total: Contracted services	82,545.95	14,672.82	67,873.13	14,672.82	
1026	52532013	52532013 Electricity - Water Treatment	3,027.64	(395.32)	3,422.96	(395.32)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,160.25	(207.07)	2,367.32	(207.07)	B6755
1026	52532016	52532016 Electricity - Admin & General	164.74	(16.36)	181.10	(16.36)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	17,104.65	7,760.65	9,344.00	7,760.65	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	10.72	0.36	10.36	0.36	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	46.61	(230.85)	277.46	(230.85)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	272.73	99.68	173.05	99.68	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	6.77	(3.52)	10.29	(3.52)	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	109.24	109.24	-	109.24	B6755
1026	52550016	52550016 Janitorial - Admin & General	98.85	(9,154.65)	9,253.50	(9,154.65)	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	(10,213.91)	14,001.62	(10,213.91)	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	(2,347.73)	2,347.73	(2,347.73)	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	107.39	(108.81)	216.20	(108.81)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	241.44	(79.61)	321.05	(79.61)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	374.92	(397.39)	772.31	(397.39)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(271.66)	271.66	(271.66)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	137.72	(30.26)	167.98	(30.26)	B6755
1026	52583016	52583016 Water & WW - Admin & General	668.57	304.31	364.26	304.31	B6758
1026		Total: Building Maintenance and Services	28,319.95	(9,436.80)	37,756.75	(9,436.80)	
1026	52574013	52574013 Telephone - Water Treatment	1,308.38	616.58	691.80	616.58	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	860.75	405.65	455.10	405.65	B6755
1026	52574016	52574016 Telephone - Admin & General	16,830.54	(1,554.90)	18,385.44	(1,554.90)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	55.01	120.15	(65.14)	120.15	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	84.58	(34.70)	119.28	(34.70)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	-	-	-	B6757
1026	52574116	52574116 Cell Phone - Admin & General	5,990.31	3,215.40	2,774.91	3,215.40	B6758
1026	52574200	52574200 Data Lines - Admin & General	215.45	(1,496.11)	1,711.56	(1,496.11)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	45.58	45.58	-	45.58	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	7,049.25	4,148.17	2,901.08	4,148.17	B6758

1026		Total: Telecommunication expenses	32,439.85	5,465.82	26,974.03	5,465.82	
1026	52562511	52562511 Overnight Shipping - Source of Supply	10.97	10.97	-	10.97	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	43.84	43.84	-	43.84	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	750.07	127.91	622.16	127.91	B6758
1026	52566016	52566016 Postage - Admin & General	26.52	(35.08)	61.60	(35.08)	B6758
1026	52566700	52566700 Printing	160.46	15.37	145.09	15.37	B6758
1026		Total: Postage, printing and stationary	991.86	163.01	828.85	163.01	
1026	52512500	52512500 Books & Publications	-	(41.63)	41.63	(41.63)	B6758
1026	52526100	52526100 Credit Line Fees Interco	3,841.92	(275.75)	4,117.67	(275.75)	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	-	-	-	-	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	61.45	61.45	-	61.45	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	526.77	119.62	407.15	119.62	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	293.17	(600.76)	893.93	(600.76)	B6758
1026	52571500	52571500 Software Licenses	1,415.59	(730.97)	2,146.56	(730.97)	B6758
1026	52582012	52582012 Uniforms - Pumping	523.05	523.05	-	523.05	B6753
1026	52582013	52582013 Uniforms - Water Treatment	162.88	162.88	-	162.88	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	(1,412.25)	(2,756.23)	1,343.98	(2,756.23)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	-	-	-	B6757
1026	52582016	52582016 Uniforms - Admin & General	820.06	279.22	540.84	279.22	B6757
1026	52599800	52599800 PCard Undistributed	1,128.67	1,251.18	(122.51)	1,251.18	B6758
1026		Total: Office supplies and services	7,361.31	(2,007.94)	9,369.25	(2,007.94)	
1026	52534000	52534000 Employee Expenses	3,849.64	4,514.20	(664.56)	4,514.20	B6758
1026	52534200	52534200 Conferences & Registration	-	-	-	-	B6758
1026	52535000	52535000 Meals Deductible	3,024.49	2,260.86	763.63	2,260.86	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	739.46	3,303.87	(2,564.41)	3,303.87	B6758
1026		Total: Employee related expense travel & entertainme	7,613.59	10,078.93	(2,465.34)	10,078.93	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	-	(1,063.11)	1,063.11	(1,063.11)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,521.12	(304.87)	5,825.99	(304.87)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	10,374.96	873.53	9,501.43	873.53	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	600.11	572.81	27.30	572.81	B6207
1026	52001600	52001600 M & S Oper - Admin & General	5,611.84	1,403.52	4,208.32	1,403.52	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	(394.66)	394.66	(394.66)	B6751
1026	52501200	52501200 Misc Oper - Pumping	-	-	-	-	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	350.00	90.80	259.20	90.80	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	658.93	(25.73)	684.66	(25.73)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(588.14)	(3,156.00)	2,567.86	(3,156.00)	B6758
1026	52514700	52514700 Community Partnerships	-	(791.10)	791.10	(791.10)	B6758
1026	52514900	52514900 Customer Education	3,000.00	1,896.35	1,103.65	1,896.35	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,597.68	2,597.68	-	2,597.68	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(3,032.34)	3,032.34	(3,032.34)	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,546.50)	1,546.50	(1,546.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	42.13	2,742.13	(2,700.00)	2,742.13	B6758
1026	52522000	52522000 Community Relations	22.00	22.00	-	22.00	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,743.09	(2,185.41)	6,928.50	(2,185.41)	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	-	-	-	B6758
1026	52554500	52554500 Lab Supplies	164.83	(5,474.12)	5,638.95	(5,474.12)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	1,185.25	-	1,185.25	-	B6758
1026	52585000	52585000 Discounts Available	(9,921.76)	(1,651.82)	(8,269.94)	(1,651.82)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(53.02)	(63.69)	10.67	(63.69)	B6758
1026		Total: Miscellaneous expenses	25,744.51	(9,474.22)	35,218.73	(9,474.22)	
1026	54110016	54110016 Rents-Real Property - Admin & General	281.38	331.01	(49.63)	331.01	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	362.10	331.01	31.09	331.01	
1026	55000000	55000000 Transportation (O&M) - Natural Account	(938.30)	(103,452.51)	102,514.21	(103,452.51)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	(48.06)	48.06	(48.06)	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	1,095.56	999.45	96.11	999.45	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	594.34	(1,228.44)	1,822.78	(1,228.44)	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	204.48	93.09	111.39	93.09	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(14,261.56)	106,152.01	(120,413.57)	106,152.01	B6508
1026	55010100	55010100 Transportation Lease Costs	2,302.33	(5,184.57)	7,486.90	(5,184.57)	B6508
1026	55010200	55010200 Transportation Lease Fuel	21,273.05	(10,186.67)	31,459.72	(10,186.67)	B6508
1026	55010300	55010300 Transportation Lease Maint	45,456.32	35,958.08	9,498.24	35,958.08	B6508
1026	55010500	55010500 Transportation - Reimburse Employee Personal Use	-	-	-	-	B6508
1026		Total: Transportation	55,726.22	21,767.41	33,958.81	21,767.41	
1026		Total: Operating supplies and services	241,105.34	31,560.04	209,545.30	31,560.04	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	46,217.54	2,531.93	43,685.61	2,531.93	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(402.66)	(6,107.20)	5,704.54	(6,107.20)	B6707
1026		Total: Uncollectible accounts expense	45,814.88	(3,575.27)	49,390.15	(3,575.27)	
1026	52501500	52501500 Misc Oper - Customer Accounting	(23.73)	(23.73)	-	(23.73)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,721.20	328.88	7,392.32	328.88	B6757
1026	52520000	52520000 Collection Agencies	(95.73)	(47.76)	(47.97)	(47.76)	B6757
1026		Total: Customer accounting, other	7,601.74	257.39	7,344.35	257.39	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,983.07	18,791.30	50,191.77	18,791.30	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,703.10	2,116.62	2,586.48	2,116.62	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,816.52)	(597.43)	(1,219.09)	(597.43)	B6588
1026	55730000	55730000 Insurance Other	775.53	(20.86)	796.39	(20.86)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,470.31	21,851.44	73,618.87	21,851.44	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(96.47)	96.47	(96.47)	B6202
1026	62002200	62002200 M&S Maint - Pumping	6,991.12	(502.05)	7,493.17	(502.05)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,124.91	540.21	1,584.70	540.21	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,947.40	(8,303.71)	16,251.11	(8,303.71)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	89.11	(837.92)	927.03	(837.92)	B6208

1026	62502200	62502200 Misc Maint - Pumping	137.53	237.53	(100.00)	237.53	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	-	-	-	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	14.43	(237.91)	252.34	(237.91)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	1,541.39	1,190.51	350.88	1,190.51	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	13,275.89	4,172.08	9,103.81	4,172.08	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	3,817.00	769.50	3,047.50	769.50	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(0.01)	0.01	(0.01)	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	6,000.00	7,800.00	(1,800.00)	7,800.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	3,279.00	3,279.00	-	3,279.00	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(1,511.31)	1,511.31	(1,511.31)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	(23.36)	(57,443.84)	57,420.48	(57,443.84)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	765.00	(458.64)	1,223.64	(458.64)	B6358
1026		Total: Maintenance supplies and services	45,959.42	(51,403.03)	97,362.45	(51,403.03)	
1026	88101000	88101000 Capital Movements - UP	4,892,423.31	1,626,801.80	3,265,621.51	1,626,801.80	B6758
1026	88106000	88106000 Capital Movements - CCNC	(1,814,761.35)	(141,086.60)	(1,673,674.75)	(141,086.60)	B6758
1026	88107000	88107000 Capital Movements - CWIP	154,434.52	(700,433.97)	854,868.49	(700,433.97)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	-	-	-	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(330,642.00)	(100,229.82)	(230,412.18)	(100,229.82)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	280,780.00	95,794.79	184,985.21	95,794.79	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(61,720.29)	61,720.29	(61,720.29)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	60,379.01	(60,379.01)	60,379.01	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	141,726.44	(741,807.00)	883,533.44	(741,807.00)	B6758
1026	88257100	88257100 Capital Movements - RWIP	293,221.44	440,736.89	(147,515.45)	440,736.89	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(17,527.00)	50,821.33	(68,348.33)	50,821.33	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	10,033.00	(2,802.00)	12,835.00	(2,802.00)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(11,565.88)	111,489.58	(123,055.46)	111,489.58	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	(89,707.05)	89,707.05	(89,707.05)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,598,122.48)	(548,236.67)	(3,049,885.81)	(548,236.67)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,148,929.43	66,299.51	2,082,629.92	66,299.51	
1026	68011000	68011000 Depreciation Exp - UPIS General	859,613.18	38,798.82	820,814.36	38,798.82	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	120,555.80	13,928.83	106,626.97	13,928.83	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(61,150.05)	(13,547.39)	(47,602.66)	(13,547.39)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,847.46)	347.32	(6,194.78)	347.32	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,396.76)	(563.52)	(18,833.24)	(563.52)	B403
1026		Total: Depreciation	893,774.71	38,964.06	854,810.65	38,964.06	
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	71,439.43	5,399.97	66,039.46	5,399.97	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	(19.94)	(495.36)	(19.94)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,514.61)	(88.89)	(2,425.72)	(88.89)	B403
1026		Total: Removal costs, net	68,409.52	5,291.14	63,118.38	5,291.14	
1026		Total: Depreciation and amortization	962,277.20	44,255.20	918,022.00	44,255.20	
1026	69011000	69011000 FIT - Current	270,179.10	129,271.26	140,907.84	129,271.26	B40910
1026		Total: Current federal income taxes - operating	270,179.10	129,271.26	140,907.84	129,271.26	
1026	69021000	69021000 SIT - Current	81,191.46	44,007.05	37,184.41	44,007.05	B40911
1026		Total: Current state income taxes - operating	81,191.46	44,007.05	37,184.41	44,007.05	
1026		Total: Current income taxes - operating	351,370.56	173,278.31	178,092.25	173,278.31	
1026	69065000	69065000 Deferred FIT - Other	90,284.60	63,657.12	26,627.48	63,657.12	B41010
1026		Total: Deferred federal income tax expense	90,284.60	63,657.12	26,627.48	63,657.12	
1026	69073500	69073500 Deferred SIT - Other	51,404.18	81,372.57	(29,968.39)	81,372.57	B41011
1026		Total: Deferred state income tax expense	51,404.18	81,372.57	(29,968.39)	81,372.57	
1026		Total: Deferred taxes	141,688.78	145,029.69	(3,340.91)	145,029.69	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(522.98)	(22.45)	(500.53)	(22.45)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,260.90	(3,260.90)	3,260.90	B41211
1026		Total: Amortization of investment tax credits	(522.98)	3,238.45	(3,761.43)	3,238.45	
1026		Total: Incomes Taxes -Operating	492,536.36	321,546.45	170,989.91	321,546.45	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	142.60	97.01	45.59	97.01	B40812
1026	68532100	68532100 FUTA Cap Credits	(44.29)	(29.94)	(14.35)	(29.94)	B40812
1026	68533000	68533000 FICA	53,842.43	(939.69)	54,782.12	(939.69)	B40812
1026	68533100	68533100 FICA Cap Credits	(19,332.44)	2,473.33	(21,805.77)	2,473.33	B40812
1026	68535000	68535000 SUTA	50.56	36.94	13.62	36.94	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.53)	1.84	(4.37)	1.84	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,103.64	60,896.36	3,103.64	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	533,160.38	59,451.36	473,709.02	59,451.36	
1026		Total: Operating expenses, net	4,136,903.37	491,552.52	3,645,350.85	491,552.52	
1026		Total: Operating Income (loss)	(1,838,268.07)	(9,226.06)	(1,829,042.01)	(9,226.06)	
1026	81815100	81815100 Interest Income - STD Intercompany	(6,468.02)	(6,230.27)	(237.75)	(6,230.27)	B4273
1026		Total: Interest income	(6,468.02)	(6,230.27)	(237.75)	(6,230.27)	
1026	70510000	70510000 AFUDC - Equity	(17,502.37)	(4,102.18)	(13,400.19)	(4,102.18)	B420
1026		Total: Allowance for funds used during construction	(17,502.37)	(4,102.18)	(13,400.19)	(4,102.18)	
1026	71511000	71511000 M&J Revenues	(6,116.00)	4,707.88	(10,823.88)	4,707.88	B415
1026	71521000	71521000 M&J Expenses	17,889.37	7,477.87	10,411.50	7,477.87	B416
1026		Total: Other miscellaneous income	11,773.37	12,185.75	(412.38)	12,185.75	
1026		Total: Other Income	(12,197.02)	1,853.30	(14,050.32)	1,853.30	
1026	75840000	75840000 Lobbying Expenses	941.41	(675.44)	1,616.85	(675.44)	B426
1026		Total: Other miscellaneous deductions	941.41	(675.44)	1,616.85	(675.44)	
1026		Total: Other Deductions	941.41	(675.44)	1,616.85	(675.44)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,376.02	-	338,376.02	-	B4273
1026	81016000	81016000 Interest expense-LTD debt discount amort inside	1,593.30	(113.65)	1,706.95	(113.65)	B4273
1026	81017200	81017200 Early Debt Retirement Loss - Intercompany	2,336.01	-	2,336.01	-	B4273
1026		Total: Interest on long-term debt	379,545.33	(113.65)	379,658.98	(113.65)	
1026	81315000	81315000 Interest Short Term Debt Intercompany	39,361.17	39,361.17	-	39,361.17	B4272
1026		Total: Interest on short-term debt	39,361.17	39,361.17	-	39,361.17	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275
1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(19,322.90)	(4,528.84)	(14,794.06)	(4,528.84)	B420
1026		Total: Allowance for borrowed funds used during cons	(19,322.90)	(4,528.84)	(14,794.06)	(4,528.84)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428

1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.23	(0.44)	6,461.67	(0.44)	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.85	458.55	7,958.30	458.55	
1026		Total: Interest Charges	408,000.45	35,177.23	372,823.22	35,177.23	
1026		Total: Other Income (Expenses)	396,744.84	36,355.09	360,389.75	36,355.09	
1026		Total: Income (loss) before income taxes	(1,441,523.23)	27,129.03	(1,468,652.26)	27,129.03	
1026		Total: Net income (loss)	(1,441,523.23)	27,129.03	(1,468,652.26)	27,129.03	
1026		Total: Net Income Available to common stockholders	(1,441,523.23)	27,129.03	(1,468,652.26)	27,129.03	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,960,647.00	35,054.24	1,925,592.76	35,054.24	B438
1026		Total: Common Dividends	1,960,647.00	35,054.24	1,925,592.76	35,054.24	
1026		Total: PROFIT & LOSS STATEMENT	519,123.77	62,183.27	456,940.50	62,183.27	

Tennessee American Water Company
Trial Balance as of July 31, 2023

Company Code	Account Number	Description	July 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,990,537.95)	276,496.47	(2,267,034.42)	276,496.47	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(718,595.87)	(69,888.93)	(648,706.94)	(69,888.93)	B4611
1026	40112000	40112000 Residential Sales Unbilled	152,889.91	(18,834.97)	171,724.88	(18,834.97)	B4611
1026		Total: Water revenues - residential	(2,556,243.91)	187,772.57	(2,744,016.48)	187,772.57	
1026	40121000	40121000 Commercial Sales Billed	(1,437,532.66)	73,622.31	(1,511,154.97)	73,622.31	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(518,795.98)	(86,564.55)	(432,231.43)	(86,564.55)	B4612
1026	40121300	40121300 Commercial Sales Billed Unmetered	-	65.89	(65.89)	65.89	B460
1026	40122000	40122000 Commercial Sales Unbilled	41,973.28	(120,067.38)	162,040.66	(120,067.38)	B4612
1026		Total: Water revenues - commercial	(1,914,355.36)	(132,943.73)	(1,781,411.63)	(132,943.73)	
1026	40131000	40131000 Industrial Sales Billed	(369,666.31)	141,811.68	(511,477.99)	141,811.68	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(133,338.67)	12,739.55	(146,078.22)	12,739.55	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(3,007.49)	(83,722.21)	80,714.72	(83,722.21)	B4613
1026		Total: Water revenues - industrial	(506,012.47)	70,829.02	(576,841.49)	70,829.02	
1026	40145000	40145000 Private Fire Billed	(226,582.49)	(23,451.85)	(203,130.64)	(23,451.85)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(82,592.97)	5,160.22	(87,753.19)	5,160.22	B4622
1026	40146000	40146000 Private Fire Unbilled	3,674.27	3,674.27	-	3,674.27	B4622
1026		Total: Water revenues - private fire	(305,501.19)	(14,617.36)	(290,883.83)	(14,617.36)	
1026	40151000	40151000 Public Authority Billed	(289,565.54)	70,530.92	(360,096.46)	70,530.92	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(104,480.14)	(1,470.00)	(103,010.14)	(1,470.00)	B4614
1026	40152000	40152000 Public Authority Unbilled	14,569.64	(44,392.97)	58,962.61	(44,392.97)	B4614
1026		Total: Water revenues - public authority	(379,476.04)	24,667.95	(404,143.99)	24,667.95	
1026	40161000	40161000 Sales for Resale Billed	(93,174.54)	(7,206.80)	(85,967.74)	(7,206.80)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(33,608.05)	(9,055.66)	(24,552.39)	(9,055.66)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(5,364.16)	(11,512.06)	6,147.90	(11,512.06)	B466
1026		Total: Water revenues - sales for resale	(132,146.75)	(27,774.52)	(104,372.23)	(27,774.52)	
1026	40180100	40180100 Other Water Revenue - Temp Service	-	-	-	-	B471
1026	40189900	40189900 Other Water Revenue	214,856.81	(180,469.70)	395,326.51	(180,469.70)	B474
1026		Total: Water revenues - other	214,856.81	(180,469.70)	395,326.51	(180,469.70)	
1026		Total: Water revenues	(5,578,878.91)	(72,535.77)	(5,506,343.14)	(72,535.77)	
1026	40211000	40211000 Domestic WW Service Billed	-	-	-	-	B5211
1026		Total: Sewer revenues	-	-	-	-	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(36,786.80)	249.59	(37,036.39)	249.59	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	(788.25)	(16,861.98)	(788.25)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,820.00)	340.00	(3,160.00)	340.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,850.00)	120.00	(20,970.00)	120.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,499.46)	(68.54)	(1,430.92)	(68.54)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,492.00)	(2,237.00)	(24,255.00)	(2,237.00)	B471
1026	40319900	40319900 Other Revenue - Misc Service	-	-	-	-	B471
1026		Total: Other revenues	(106,098.49)	(2,384.20)	(103,714.29)	(2,384.20)	
1026		Total: Operating revenues	(5,684,977.40)	(74,919.97)	(5,610,057.43)	(74,919.97)	
1026	51010000	51010000 Purchased Water	20,096.32	17,540.16	2,556.16	17,540.16	B6101
1026		Total: Purchased water	20,096.32	17,540.16	2,556.16	17,540.16	
1026	51510011	51510011 Purchased Power - Source of Supply	4,256.52	1,693.74	2,562.78	1,693.74	B6151
1026	51510012	51510012 Purchased Power - Pumping	241,764.29	(59,932.29)	301,696.58	(59,932.29)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,024.86	(1,579.79)	7,604.65	(1,579.79)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	3,262.91	535.00	2,727.91	535.00	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(136,866.42)	(66,773.44)	(70,092.98)	(66,773.44)	B6158
1026	51520000	51520000 Fuel for Power Production	-	-	-	-	B6161
1026		Total: Fuel and power	118,442.16	(126,056.78)	244,498.94	(126,056.78)	
1026	51800000	51800000 Chemicals	232,020.64	65,070.48	166,950.16	65,070.48	B6183
1026		Total: Chemicals	232,020.64	65,070.48	166,950.16	65,070.48	
1026	51110000	51110000 Waste Disposal	37,952.19	12,520.53	25,431.66	12,520.53	B6753
1026		Total: Waste disposal	37,952.19	12,520.53	25,431.66	12,520.53	
1026		Total: Production costs	408,511.31	(30,925.61)	439,436.92	(30,925.61)	
1026	50100000	50100000 Labor Natural Account	282,956.79	(110,302.87)	393,259.66	(110,302.87)	B6018
1026	50100001	50100001 Labor Expense Accrual	8,531.40	181,996.92	(173,465.52)	181,996.92	B6018
1026	50101100	50101100 Labor Oper Source of Supply	-	-	-	-	B6011
1026	50101200	50101200 Labor Oper Pumping	91,362.83	1,721.55	89,641.28	1,721.55	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,480.79	(2,659.06)	19,139.85	(2,659.06)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	62,851.81	19,433.22	43,418.59	19,433.22	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	28,106.05	(6,013.32)	34,119.37	(6,013.32)	B6017
1026	50101600	50101600 Labor Oper Admin & General	70,516.34	(19,197.22)	89,713.56	(19,197.22)	B6018
1026	50102100	50102100 Labor Maint Source of Supply	-	-	-	-	B6012
1026	50102200	50102200 Labor Maint Pumping	1,048.75	1,048.75	-	1,048.75	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,654.58	2,426.82	227.76	2,426.82	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,562.29	(3,356.38)	11,918.67	(3,356.38)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	19,591.06	4,413.06	15,178.00	4,413.06	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	16,222.29	10,469.32	5,752.97	10,469.32	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	13,324.75	2,835.70	10,489.05	2,835.70	B6016
1026	50109900	50109900 Labor Capitalized Credits	(230,099.58)	(40,688.74)	(189,410.84)	(40,688.74)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	27,666.51	(60,126.50)	87,793.01	(60,126.50)	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	12,215.09	4,946.33	7,268.76	4,946.33	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,635.88	(20.96)	1,656.84	(20.96)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,595.97	(1,167.80)	3,763.77	(1,167.80)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	-	(624.77)	624.77	(624.77)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	1,605.69	(15.98)	1,621.67	(15.98)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	26.18	(230.08)	256.26	(230.08)	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	-	-	-	-	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,311.84	(418.10)	1,729.94	(418.10)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	485.75	14.06	471.69	14.06	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	791.63	(49.63)	841.26	(49.63)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	213.26	(1,818.05)	2,031.31	(1,818.05)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(27,666.51)	60,126.50	(87,793.01)	60,126.50	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	-	-	-	-	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	927.52	151.84	775.68	151.84	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	436.48	436.48	-	436.48	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	-	(423.76)	423.76	(423.76)	B6018
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	43.97	43.97	-	43.97	B6016
1026	50122430	50122430 Labor Maint Scheduled Overtime-TD Service	-	-	-	-	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	-	-	-	-	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.51	2,420.83	42,893.68	2,420.83	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,559.69)	(1,532.59)	(7,027.10)	(1,532.59)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	-	-	-	-	B6018
1026	50185000	50185000 Severance	-	-	-	-	B6018
1026		Total: Salaries and wages	452,457.43	43,877.22	408,580.21	43,877.22	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,820.22)	4,244.35	(9,064.57)	4,244.35	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	49,204.78	37,339.35	11,865.43	37,339.35	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,600.76)	1,697.98	(3,298.74)	1,697.98	B6048
1026	50550000	50550000 Group Insurance Expense	145,454.74	6,929.31	138,525.43	6,929.31	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(54,563.45)	5,899.45	(60,462.90)	5,899.45	B6048
1026	50560000	50560000 Health Savings Account Expense	(281.25)	(281.25)	-	(281.25)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	22,384.28	49,274.49	(26,890.21)	49,274.49	
1026	50421000	50421000 401k Expense	20,035.94	2,070.07	17,965.87	2,070.07	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,062.65)	(235.47)	(7,827.18)	(235.47)	B6048
1026	50422000	50422000 Defined Contribution Expense	28,211.63	2,297.70	25,913.93	2,297.70	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,452.60)	62.27	(10,514.87)	62.27	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	-	-	-	-	B6048
1026	50426000	50426000 Retiree Medical Expense	2,439.52	140.68	2,298.84	140.68	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(769.41)	114.43	(883.84)	114.43	B6048
1026	50450012	50450012 Other Welfare - Pumping	-	(4,214.62)	4,214.62	(4,214.62)	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,458.13	789.14	668.99	789.14	B6048
1026	50451000	50451000 Employee Awards	-	(535.23)	535.23	(535.23)	B6048
1026	50452000	50452000 Employee Physical Exams	1,355.46	1,486.23	(130.77)	1,486.23	B6048
1026	50456000	50456000 Tuition Aid	2,636.98	1,661.98	975.00	1,661.98	B6048
1026	50457000	50457000 Training	3,238.65	2,099.42	1,139.23	2,099.42	B6048
1026		Total: Other benefits	40,091.65	4,736.60	35,355.05	4,736.60	
1026		Total: Employee-related costs	564,138.14	135,227.66	428,910.48	135,227.66	
1026	53401000	53401000 AWWSC Services - Labor OPEX	277,876.73	34,650.54	243,226.19	34,650.54	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,496.62	(6,196.71)	13,693.33	(6,196.71)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	37,107.79	4,165.02	32,942.77	4,165.02	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	16,830.90	682.32	16,148.58	682.32	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	58,416.04	8,284.48	50,131.56	8,284.48	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,353.19	(9,113.68)	41,466.87	(9,113.68)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,038.53	(2,452.71)	12,491.24	(2,452.71)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	92,154.65	(21,146.37)	113,301.02	(21,146.37)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	30,938.61	4,517.82	26,420.79	4,517.82	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	28,373.47	14,750.20	13,623.27	14,750.20	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	32,010.27	(6,763.18)	38,773.45	(6,763.18)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	18,892.66	3,372.29	15,520.37	3,372.29	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(7,344.78)	(5,000.03)	(2,344.75)	(5,000.03)	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.53	(172.67)	818.20	(172.67)	B6348
1026		Total: Service Company Costs	635,790.21	19,577.32	616,212.89	19,577.32	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	5,925.00	5,925.00	-	5,925.00	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	300.00	(7,881.04)	8,181.04	(7,881.04)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	-	-	-	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	3,479.74	(968.31)	4,448.05	(968.31)	B6355
1026	53150015	53150015 Contract Svc-Other - Customer Accounting	-	-	-	-	B6357
1026	53150016	53150016 Contract Svc-Other - Admin & General	33,073.03	7,731.68	25,341.35	7,731.68	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	46.00	290.00	46.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,551.00	(878.00)	7,429.00	(878.00)	B6328
1026	53155000	53155000 Contract Services - Legal	38,804.29	(8,676.54)	47,480.83	(8,676.54)	B6338
1026		Total: Contracted services	88,469.06	(4,701.21)	93,170.27	(4,701.21)	
1026	52532013	52532013 Electricity - Water Treatment	3,182.84	(1,865.50)	5,048.34	(1,865.50)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,071.71	(1,131.32)	3,203.03	(1,131.32)	B6755
1026	52532016	52532016 Electricity - Admin & General	193.33	(90.73)	284.06	(90.73)	B6758
1026	52546011	52546011 Grounds Keeping - Source of Supply	-	-	-	-	B6751
1026	52546016	52546016 Grounds Keeping - Admin & General	16,041.25	7,980.60	8,060.65	7,980.60	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	6.61	(0.79)	7.40	(0.79)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	565.49	(270.88)	836.37	(270.88)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	296.46	(71.69)	368.15	(71.69)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.86	0.45	7.41	0.45	B6758
1026	52550012	52550012 Janitorial - Pumping	-	-	-	-	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	-	-	-	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	16.35	16.35	-	16.35	B6755
1026	52550016	52550016 Janitorial - Admin & General	7,686.58	1,141.41	6,545.17	1,141.41	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,259.94	2,527.77	1,259.94	B6751
1026	52571014	52571014 Security Service - Transmission & Distribution	-	-	-	-	B6755
1026	52578011	52578011 Trash Removal - Source of Supply	107.39	4.82	102.57	4.82	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	282.15	74.73	207.42	74.73	B6755
1026	52578016	52578016 Trash Removal - Admin & General	374.92	16.83	358.09	16.83	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(142.19)	142.19	(142.19)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	192.12	7.47	184.65	7.47	B6755
1026	52583016	52583016 Water & WW - Admin & General	577.22	212.96	364.26	212.96	B6758
1026		Total: Building Maintenance and Services	35,389.99	7,142.46	28,247.53	7,142.46	
1026	52574013	52574013 Telephone - Water Treatment	91.94	(956.50)	1,048.44	(956.50)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	60.48	(629.25)	689.73	(629.25)	B6755
1026	52574016	52574016 Telephone - Admin & General	46,958.74	34,297.11	12,661.63	34,297.11	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	(62.22)	(86.19)	23.97	(86.19)	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	(4.53)	(133.47)	128.94	(133.47)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	-	-	-	-	B6757
1026	52574116	52574116 Cell Phone - Admin & General	1,345.11	(1,318.29)	2,663.40	(1,318.29)	B6758

1026	52574200	52574200 Data Lines - Admin & General	(300.59)	(2,189.63)	1,889.04	(2,189.63)	B6758
1026	52574314	52574314 Wireless - Service First-Transmission&Distribution	(53.14)	(53.14)	-	(53.14)	B6755
1026	52574316	52574316 Wireless - Service First - Admin & General	6,822.38	3,482.84	3,339.54	3,482.84	B6758
1026		Total: Telecommunication expenses	54,858.17	32,413.48	22,444.69	32,413.48	
1026	52562511	52562511 Overnight Shipping - Source of Supply	-	-	-	-	B6751
1026	52562513	52562513 Overnight Shipping - Water Treatment	(30.15)	(30.15)	-	(30.15)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	1,360.95	669.13	691.82	669.13	B6758
1026	52566016	52566016 Postage - Admin & General	-	(279.95)	279.95	(279.95)	B6758
1026	52566700	52566700 Printing	-	-	-	-	B6758
1026		Total: Postage, printing and stationary	1,330.80	359.03	971.77	359.03	
1026	52512500	52512500 Books & Publications	5,500.00	5,500.00	-	5,500.00	B6758
1026	52526100	52526100 Credit Line Fees Interco	6,236.10	2,054.63	4,181.47	2,054.63	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	22.85	(516.41)	539.26	(516.41)	B6751
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	-	-	-	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	341.35	(151.67)	493.02	(151.67)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	2,520.19	(777.12)	3,297.31	(777.12)	B6758
1026	52571500	52571500 Software Licenses	4,837.89	(667.37)	5,505.26	(667.37)	B6758
1026	52582012	52582012 Uniforms - Pumping	565.58	(111.19)	676.77	(111.19)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	-	-	-	-	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	730.38	(1,460.35)	2,190.73	(1,460.35)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(438.07)	438.07	(438.07)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,822.82	3,197.77	(374.95)	3,197.77	B6757
1026	52599800	52599800 PCard Undistributed	(581.61)	(2,770.08)	2,188.47	(2,770.08)	B6758
1026		Total: Office supplies and services	22,995.55	3,860.14	19,135.41	3,860.14	
1026	52534000	52534000 Employee Expenses	5,107.03	(2,831.28)	7,938.31	(2,831.28)	B6758
1026	52534200	52534200 Conferences & Registration	445.00	90.00	355.00	90.00	B6758
1026	52535000	52535000 Meals Deductible	4,737.71	717.52	4,020.19	717.52	B6758
1026	52535100	52535100 Meals Non-Deductible	-	-	-	-	B6758
1026	52567000	52567000 Relocation Expenses	6,366.22	2,672.03	3,694.19	2,672.03	B6758
1026		Total: Employee related expense travel & entertainme	16,655.96	648.27	16,007.69	648.27	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	-	-	-	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	-	-	-	-	B6201
1026	52001200	52001200 M & S Oper - Pumping	28.06	(3,760.83)	3,788.89	(3,760.83)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,521.12	(21.54)	5,542.66	(21.54)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	16,621.02	2,552.33	14,068.69	2,552.33	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(181.01)	181.01	(181.01)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,235.85	6,693.38	(5,457.53)	6,693.38	B6208
1026	52501100	52501100 Misc Oper - Source of Supply	-	-	-	-	B6751
1026	52501200	52501200 Misc Oper - Pumping	130.08	130.08	-	130.08	B6751
1026	52501300	52501300 Misc Oper - Water Treatment	-	(185.00)	185.00	(185.00)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	304.08	304.08	-	304.08	B6755
1026	52501600	52501600 Misc Oper - Admin & General	2,420.74	5,132.50	(2,711.76)	5,132.50	B6758
1026	52514700	52514700 Community Partnerships	9,200.00	9,234.82	(34.82)	9,234.82	B6758
1026	52514900	52514900 Customer Education	3,000.00	3,000.00	-	3,000.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	589.87	589.87	-	589.87	B6758
1026	52514903	52514903 Customer Education Communication - Issues	-	-	-	-	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	-	-	-	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	-	-	-	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	-	-	-	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(3,513.70)	3,513.70	(3,513.70)	B6758
1026	52522000	52522000 Community Relations	-	-	-	-	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	7,951.47	3,579.64	4,371.83	3,579.64	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	-	(867.76)	867.76	(867.76)	B6758
1026	52554500	52554500 Lab Supplies	6,235.37	(1,728.87)	7,964.24	(1,728.87)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	-	-	-	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	-	-	-	-	B6758
1026	52585000	52585000 Discounts Available	(9,872.19)	(3,386.73)	(6,485.46)	(3,386.73)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	54.89	(13.69)	68.58	(13.69)	B6758
1026		Total: Miscellaneous expenses	44,855.85	17,573.88	27,281.97	17,573.88	
1026	54110016	54110016 Rents-Real Property - Admin & General	25.00	(2,071.51)	2,096.51	(2,071.51)	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	105.72	(2,071.51)	2,177.23	(2,071.51)	
1026	55000000	55000000 Transportation (O&M) - Natural Account	67,584.44	67,584.44	-	67,584.44	B6508
1026	55000012	55000012 Transportation Oper - Pumping	2,453.40	2,453.40	-	2,453.40	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	-	-	-	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	-	(43.68)	43.68	(43.68)	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	10.00	10.00	-	10.00	B6508
1026	55000022	55000022 Transportation Maint - Pumping	-	-	-	-	B6502
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	-	-	-	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	-	-	-	-	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(84,236.13)	(67,548.51)	(16,687.62)	(67,548.51)	B6508
1026	55010100	55010100 Transportation Lease Costs	4,318.44	(2,707.41)	7,025.85	(2,707.41)	B6508
1026	55010200	55010200 Transportation Lease Fuel	20,744.70	(9,652.58)	30,397.28	(9,652.58)	B6508
1026	55010300	55010300 Transportation Lease Maint	34,567.84	16,545.91	18,021.93	16,545.91	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	41.93	(795.79)	837.72	(795.79)	B6508
1026		Total: Transportation	45,484.62	5,845.78	39,638.84	5,845.78	
1026		Total: Operating supplies and services	310,145.72	61,070.32	249,075.40	61,070.32	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	76,306.66	35,462.27	40,844.39	35,462.27	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	-	-	-	-	B6707
1026		Total: Uncollectible accounts expense	76,306.66	35,462.27	40,844.39	35,462.27	
1026	52501500	52501500 Misc Oper - Customer Accounting	-	-	-	-	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,166.50	101.49	7,065.01	101.49	B6757
1026	52520000	52520000 Collection Agencies	(52.72)	(40.51)	(12.21)	(40.51)	B6757
1026		Total: Customer accounting, other	7,113.78	60.98	7,052.80	60.98	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,996.91	18,773.18	50,223.73	18,773.18	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,291.21	1,714.58	2,576.63	1,714.58	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,752.79)	(616.24)	(1,136.55)	(616.24)	B6588
1026	55730000	55730000 Insurance Other	775.54	15.09	760.45	15.09	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,136.00	21,448.42	73,687.58	21,448.42	
1026	62002100	62002100 M&S Maint - Source of Supply	-	-	-	-	B6202

1026	62002200	62002200 M&S Maint - Pumping	1,690.00	(22,400.59)	24,090.59	(22,400.59)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	2,009.44	629.53	1,379.91	629.53	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	2,215.76	(6,882.50)	9,098.26	(6,882.50)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	1,263.93	(879.10)	2,143.03	(879.10)	B6208
1026	62502200	62502200 Misc Maint - Pumping	100.00	(9,211.23)	9,311.23	(9,211.23)	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	253.20	(4,605.90)	4,859.10	(4,605.90)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	10.62	(501.88)	512.50	(501.88)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	884.41	533.53	350.88	533.53	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	29,591.29	21,075.30	8,515.99	21,075.30	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,000.00	(321.50)	1,321.50	(321.50)	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	-	-	-	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	-	-	-	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	346.25	(9,859.06)	10,205.31	(9,859.06)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	1,640.75	1,471.41	169.34	1,471.41	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	885.31	4,138.15	(3,252.84)	4,138.15	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	1,769.26	(7,998.52)	9,767.78	(7,998.52)	B6358
1026		Total: Maintenance supplies and services	43,660.22	(34,812.36)	78,472.58	(34,812.36)	
1026	88101000	88101000 Capital Movements - UP	3,029,231.48	1,455,638.27	1,573,593.21	1,455,638.27	B6758
1026	88106000	88106000 Capital Movements - CCNC	(81,616.01)	(1,876,285.34)	1,794,669.33	(1,876,285.34)	B6758
1026	88107000	88107000 Capital Movements - CWIP	789,688.72	1,088,764.26	(299,075.54)	1,088,764.26	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(1,965.20)	(1,965.20)	-	(1,965.20)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(49,862.00)	(263,702.99)	213,840.99	(263,702.99)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(11,081.00)	279,985.17	(291,066.17)	279,985.17	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(943.12)	943.12	(943.12)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	-	(22,683.60)	22,683.60	(22,683.60)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	253,420.32	565,036.69	(311,616.37)	565,036.69	B6758
1026	88257100	88257100 Capital Movements - RWIP	(42,864.06)	(121,381.23)	78,517.17	(121,381.23)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	-	3,445.00	(3,445.00)	3,445.00	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(3,816.00)	130,566.98	(134,382.98)	130,566.98	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(10,577.02)	(9,496.10)	(1,080.92)	(9,496.10)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	14,010.11	(14,010.11)	14,010.11	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,870,559.23)	(1,240,988.90)	(2,629,570.33)	(1,240,988.90)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,140,802.04	207,109.00	1,933,693.04	207,109.00	
1026	68011000	68011000 Depreciation Exp - UPIS General	828,455.60	5,296.61	823,158.99	5,296.61	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	122,671.76	15,387.81	107,283.95	15,387.81	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(46,449.45)	(2,069.12)	(44,380.33)	(2,069.12)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,858.16)	(142.03)	(5,716.13)	(142.03)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,412.54)	(508.26)	(18,904.28)	(508.26)	B403
1026		Total: Depreciation	879,407.21	17,965.01	861,442.20	17,965.01	
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	71,786.66	5,550.54	66,236.12	5,550.54	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	(0.68)	(514.62)	(0.68)	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,517.09)	(79.98)	(2,437.11)	(79.98)	B403
1026		Total: Removal costs, net	68,754.27	5,469.88	63,284.39	5,469.88	
1026		Total: Depreciation and amortization	948,254.45	23,434.89	924,819.56	23,434.89	
1026	69011000	69011000 FIT - Current	254,974.72	194,600.13	60,374.59	194,600.13	B40910
1026		Total: Current federal income taxes - operating	254,974.72	194,600.13	60,374.59	194,600.13	
1026	69021000	69021000 SIT - Current	81,796.93	78,778.56	3,018.37	78,778.56	B40911
1026		Total: Current state income taxes - operating	81,796.93	78,778.56	3,018.37	78,778.56	
1026		Total: Current income taxes - operating	336,771.65	273,378.69	63,392.96	273,378.69	
1026	69065000	69065000 Deferred FIT - Other	48,597.67	50,297.47	(1,699.80)	50,297.47	B41010
1026		Total: Deferred federal income tax expense	48,597.67	50,297.47	(1,699.80)	50,297.47	
1026	69073500	69073500 Deferred SIT - Other	27,669.43	(98,125.78)	125,795.21	(98,125.78)	B41011
1026		Total: Deferred state income tax expense	27,669.43	(98,125.78)	125,795.21	(98,125.78)	
1026		Total: Deferred taxes	76,267.10	(47,828.31)	124,095.41	(47,828.31)	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(281.50)	570.89	(852.39)	570.89	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	5,553.26	(5,553.26)	5,553.26	B41211
1026		Total: Amortization of investment tax credits	(281.50)	6,124.15	(6,405.65)	6,124.15	
1026		Total: Incomes Taxes -Operating	412,757.25	231,674.53	181,082.72	231,674.53	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	58.04	(3.74)	61.78	(3.74)	B40812
1026	68532100	68532100 FUTA Cap Credits	(44.94)	(36.39)	(8.55)	(36.39)	B40812
1026	68533000	68533000 FICA	52,079.16	1,869.46	50,209.70	1,869.46	B40812
1026	68533100	68533100 FICA Cap Credits	(18,333.53)	1,220.76	(19,554.29)	1,220.76	B40812
1026	68535000	68535000 SUTA	158.51	141.69	16.82	141.69	B40812
1026	68535100	68535100 SUTA Cap Credits	(144.94)	(142.94)	(2.00)	(142.94)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	79,024.25	18,299.50	60,724.75	18,299.50	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	532,276.35	60,757.07	471,519.28	60,757.07	
1026		Total: Operating expenses, net	4,034,090.09	522,975.49	3,511,114.60	522,975.49	
1026		Total: Operating Income (loss)	(1,650,887.31)	448,055.52	(2,098,942.83)	448,055.52	
1026	81815100	81815100 Interest Income - STD Intercompany	(3,060.46)	(3,060.46)	-	(3,060.46)	B4273
1026		Total: Interest income	(3,060.46)	(3,060.46)	-	(3,060.46)	
1026	70510000	70510000 AFUDC - Equity	(18,244.97)	(4,623.84)	(13,621.13)	(4,623.84)	B420
1026		Total: Allowance for funds used during construction	(18,244.97)	(4,623.84)	(13,621.13)	(4,623.84)	
1026	71511000	71511000 M&J Revenues	(8,950.00)	(6,860.00)	(2,090.00)	(6,860.00)	B415
1026	71521000	71521000 M&J Expenses	10,534.74	8,849.10	1,685.64	8,849.10	B416
1026		Total: Other miscellaneous income	1,584.74	1,989.10	(404.36)	1,989.10	
1026		Total: Other Income	(19,720.69)	(5,695.20)	(14,025.49)	(5,695.20)	
1026	75840000	75840000 Lobbying Expenses	19,166.51	18,634.26	532.25	18,634.26	B426
1026		Total: Other miscellaneous deductions	19,166.51	18,634.26	532.25	18,634.26	
1026		Total: Other Deductions	19,166.51	18,634.26	532.25	18,634.26	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	338,375.98	(0.01)	338,375.99	(0.01)	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	379,545.29	(0.01)	379,545.30	(0.01)	
1026	81315000	81315000 Interest Short Term Debt Intercompany	50,815.91	46,834.07	3,981.84	46,834.07	B4272
1026		Total: Interest on short-term debt	50,815.91	46,834.07	3,981.84	46,834.07	
1026	81500000	81500000 Interest Other	-	-	-	-	B4275

1026		Total: Other interest expense	-	-	-	-	
1026	85000000	85000000 AFUDC Debt	(20,142.65)	(5,104.77)	(15,037.88)	(5,104.77)	B420
1026		Total: Allowance for borrowed funds used during cons	(20,142.65)	(5,104.77)	(15,037.88)	(5,104.77)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	6,461.22	(3.16)	6,464.38	(3.16)	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	8,416.84	455.83	7,961.01	455.83	
1026		Total: Interest Charges	418,635.39	42,185.12	376,450.27	42,185.12	
1026		Total: Other Income (Expenses)	418,081.21	55,124.18	362,957.03	55,124.18	
1026		Total: Income (loss) before income taxes	(1,232,806.10)	503,179.70	(1,735,985.80)	503,179.70	
1026		Total: Net income (loss)	(1,232,806.10)	503,179.70	(1,735,985.80)	503,179.70	
1026		Total: Net Income Available to common stockholders	(1,232,806.10)	503,179.70	(1,735,985.80)	503,179.70	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	-	-	-	-	B438
1026		Total: Common Dividends	-	-	-	-	
1026		Total: PROFIT & LOSS STATEMENT	(1,232,806.10)	503,179.70	(1,735,985.80)	503,179.70	

Tennessee American Water Company
Trial Balance as of August 31, 2023

Company Code	Account Number	Description	August 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,046,643.70)	(196,691.20)	(1,849,952.50)	(196,691.20)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(726,961.56)	(170,212.28)	(556,749.28)	(170,212.28)	B4611
1026	40112000	40112000 Residential Sales Unbilled	31,002.96	111,345.22	(80,342.26)	111,345.22	B4611
1026		Total: Water revenues - residential	(2,742,602.30)	(255,558.26)	(2,487,044.04)	(255,558.26)	
1026	40121000	40121000 Commercial Sales Billed	(1,437,691.75)	(48,221.93)	(1,389,469.82)	(48,221.93)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(513,510.92)	(99,084.28)	(414,426.64)	(99,084.28)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	44,708.28	197,277.72	(152,569.44)	197,277.72	B4612
1026		Total: Water revenues - commercial	(1,906,494.39)	49,971.51	(1,956,465.90)	49,971.51	
1026	40131000	40131000 Industrial Sales Billed	(354,087.05)	(85,474.67)	(268,612.38)	(85,474.67)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(126,867.22)	(46,946.00)	(79,921.22)	(46,946.00)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(10,658.06)	125,592.42	(136,250.48)	125,592.42	B4613
1026		Total: Water revenues - industrial	(491,612.33)	(6,828.25)	(484,784.08)	(6,828.25)	
1026	40145000	40145000 Private Fire Billed	(224,301.76)	562.14	(224,863.90)	562.14	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(82,899.22)	(23,007.07)	(59,892.15)	(23,007.07)	B4622
1026	40146000	40146000 Private Fire Unbilled	(2,740.12)	4,832.60	(7,572.72)	4,832.60	B4622
1026		Total: Water revenues - private fire	(309,941.10)	(17,612.33)	(292,328.77)	(17,612.33)	
1026	40151000	40151000 Public Authority Billed	(303,805.48)	(46,637.54)	(257,167.94)	(46,637.54)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(108,338.44)	(31,775.38)	(76,563.06)	(31,775.38)	B4614
1026	40152000	40152000 Public Authority Unbilled	(2,851.88)	25,515.80	(28,367.68)	25,515.80	B4614
1026		Total: Water revenues - public authority	(414,995.80)	(52,897.12)	(362,098.68)	(52,897.12)	
1026	40161000	40161000 Sales for Resale Billed	(65,619.42)	22,119.84	(87,739.26)	22,119.84	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(23,587.86)	2,688.84	(26,276.70)	2,688.84	B466
1026	40162000	40162000 Sales for Resale Unbilled	(54,071.03)	(30,369.96)	(23,701.07)	(30,369.96)	B466
1026		Total: Water revenues - sales for resale	(143,278.31)	(5,561.28)	(137,717.03)	(5,561.28)	
1026	40189900	40189900 Other Water Revenue	184,970.66	(108,445.02)	293,415.68	(108,445.02)	B474
1026		Total: Water revenues - other	184,970.66	(108,445.02)	293,415.68	(108,445.02)	
1026		Total: Water revenues	(5,823,953.57)	(396,930.75)	(5,427,022.82)	(396,930.75)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(26,966.87)	13,445.71	(40,412.58)	13,445.71	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	5,153.00	(22,803.23)	5,153.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,860.00)	560.00	(4,420.00)	560.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(24,210.00)	(1,710.00)	(22,500.00)	(1,710.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,490.14)	38.49	(1,528.63)	38.49	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(32,865.00)	(10,890.00)	(21,975.00)	(10,890.00)	B471
1026		Total: Other revenues	(107,042.24)	6,597.20	(113,639.44)	6,597.20	
1026		Total: Operating revenues	(5,930,995.81)	(390,333.55)	(5,540,662.26)	(390,333.55)	
1026	51010000	51010000 Purchased Water	14,873.44	(15,459.36)	30,332.80	(15,459.36)	B6101
1026		Total: Purchased water	14,873.44	(15,459.36)	30,332.80	(15,459.36)	
1026	51510011	51510011 Purchased Power - Source of Supply	2,114.15	(2,945.80)	5,059.95	(2,945.80)	B6151
1026	51510012	51510012 Purchased Power - Pumping	228,055.40	(44,610.36)	272,665.76	(44,610.36)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,733.44	(2,090.32)	8,823.76	(2,090.32)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,760.84	2,149.37	2,611.47	2,149.37	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(167,789.83)	(137,012.33)	(30,777.50)	(137,012.33)	B6158
1026		Total: Fuel and power	73,874.00	(184,509.44)	258,383.44	(184,509.44)	
1026	51800000	51800000 Chemicals	231,872.74	(27,191.30)	259,064.04	(27,191.30)	B6183
1026		Total: Chemicals	231,872.74	(27,191.30)	259,064.04	(27,191.30)	
1026	51110000	51110000 Waste Disposal	14,558.13	(13,954.10)	28,512.23	(13,954.10)	B6753
1026		Total: Waste disposal	14,558.13	(13,954.10)	28,512.23	(13,954.10)	
1026		Total: Production costs	335,178.31	(241,114.20)	576,292.51	(241,114.20)	
1026	50100000	50100000 Labor Natural Account	259,392.72	28,884.96	230,507.76	28,884.96	B6018
1026	50100001	50100001 Labor Expense Accrual	50,739.49	33,935.79	16,803.70	33,935.79	B6018
1026	50101200	50101200 Labor Oper Pumping	103,659.79	(9,304.82)	112,964.61	(9,304.82)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	18,361.48	(1,554.94)	19,916.42	(1,554.94)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	(103.57)	103.57	(103.57)	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	69,441.09	13,223.17	56,217.92	13,223.17	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	38,981.71	643.96	38,337.75	643.96	B6017
1026	50101600	50101600 Labor Oper Admin & General	92,895.05	14,367.57	78,527.48	14,367.57	B6018
1026	50102200	50102200 Labor Maint Pumping	1,254.65	1,254.65	-	1,254.65	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,111.02	2,111.02	-	2,111.02	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,835.84	2,341.76	9,494.08	2,341.76	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,202.02	(51.07)	21,253.09	(51.07)	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,969.58	(7,477.78)	22,447.36	(7,477.78)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,021.25	2,707.27	12,313.98	2,707.27	B6016
1026	50109900	50109900 Labor Capitalized Credits	(271,543.42)	(60,908.01)	(210,635.41)	(60,908.01)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	68,167.17	49,261.67	18,905.50	49,261.67	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	6,034.96	(136.11)	6,171.07	(136.11)	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,329.92	(289.83)	1,619.75	(289.83)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	1,278.91	(1,988.50)	3,267.41	(1,988.50)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	651.51	77.88	573.63	77.88	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	837.40	(2,647.23)	3,484.63	(2,647.23)	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	1,450.83	468.82	982.01	468.82	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	2,108.48	2,032.34	76.14	2,032.34	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	212.88	(1,562.80)	1,775.68	(1,562.80)	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	800.99	778.03	22.96	778.03	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(68,167.17)	(49,261.67)	(18,905.50)	(49,261.67)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.48	2,420.89	42,893.59	2,420.89	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(10,063.69)	(2,396.29)	(7,667.40)	(2,396.29)	B6018
1026		Total: Salaries and wages	478,292.03	16,840.25	461,451.78	16,840.25	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(6,347.27)	973.55	(7,320.82)	973.55	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	47,677.73	34,068.55	13,609.18	34,068.55	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(3,193.82)	(531.07)	(2,662.75)	(531.07)	B6048
1026	50550000	50550000 Group Insurance Expense	158,182.36	7,657.24	150,525.12	7,657.24	B6048

1026	50550100	50550100 Group Insurance Capitalized Credits	(64,943.22)	(10,677.92)	(54,265.30)	(10,677.92)	B6048
1026	50560000	50560000 Health Savings Account Expense	750.00	750.00	-	750.00	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	24,170.32	32,227.25	(8,056.93)	32,227.25	
1026	50421000	50421000 401k Expense	21,709.68	2,207.10	19,502.58	2,207.10	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,970.08)	(1,483.85)	(7,486.23)	(1,483.85)	B6048
1026	50422000	50422000 Defined Contribution Expense	30,394.56	2,305.05	28,089.51	2,305.05	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(11,969.49)	(2,528.76)	(9,440.73)	(2,528.76)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,998.48	(85.51)	3,083.99	(85.51)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,609.21	116.06	2,493.15	116.06	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(1,001.73)	(347.33)	(654.40)	(347.33)	B6048
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,351.78	(33.90)	1,385.68	(33.90)	B6048
1026	50451000	50451000 Employee Awards	-	(563.98)	563.98	(563.98)	B6048
1026	50452000	50452000 Employee Physical Exams	224.62	115.62	109.00	115.62	B6048
1026	50456000	50456000 Tuition Aid	2,803.53	2,803.53	-	2,803.53	B6048
1026	50457000	50457000 Training	2,132.74	1,314.62	818.12	1,314.62	B6048
1026		Total: Other benefits	42,283.30	2,818.65	39,464.65	2,818.65	
1026		Total: Employee-related costs	592,423.38	85,954.70	506,468.68	85,954.70	
1026	53401000	53401000 AWWSC Services - Labor OPEX	281,705.62	16,682.76	265,022.86	16,682.76	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,185.15	(9,685.05)	16,870.20	(9,685.05)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	38,846.55	1,930.15	36,916.40	1,930.15	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	24,395.20	3,173.57	21,221.63	3,173.57	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	54,697.48	4,366.37	50,331.11	4,366.37	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	30,125.14	4,674.80	25,450.34	4,674.80	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,782.70	(7,954.78)	18,737.48	(7,954.78)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	97,031.58	14,243.40	82,788.18	14,243.40	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,473.52	8,408.14	23,065.38	8,408.14	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,797.81	13,804.86	17,992.95	13,804.86	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	28,298.38	(14,162.97)	42,461.35	(14,162.97)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	19,181.59	1,588.14	17,593.45	1,588.14	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(1,921.58)	420.43	(2,342.01)	420.43	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.49	(157.37)	802.86	(157.37)	B6348
1026		Total: Service Company Costs	654,244.63	37,332.45	616,912.18	37,332.45	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	2,196.25	2,196.25	-	2,196.25	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	-	(2,992.22)	2,992.22	(2,992.22)	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	188.73	(1,600.05)	1,788.78	(1,600.05)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	40,061.52	36,102.75	3,958.77	36,102.75	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	11,379.30	(14,863.23)	26,242.53	(14,863.23)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	389.00	99.00	290.00	99.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,551.00	5,634.00	917.00	5,634.00	B6328
1026	53155000	53155000 Contract Services - Legal	26,676.91	(23,783.94)	50,460.85	(23,783.94)	B6338
1026		Total: Contracted services	87,442.71	792.56	86,650.15	792.56	
1026	52532013	52532013 Electricity - Water Treatment	3,538.02	(1,495.81)	5,033.83	(1,495.81)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,672.59	(149.09)	2,821.68	(149.09)	B6755
1026	52532016	52532016 Electricity - Admin & General	205.54	(7.66)	213.20	(7.66)	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	16,551.24	(15,916.67)	32,467.91	(15,916.67)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	12.33	(28.25)	40.58	(28.25)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	725.59	(2,693.71)	3,419.30	(2,693.71)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	394.80	94.21	300.59	94.21	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	8.36	(6.07)	14.43	(6.07)	B6758
1026	52550016	52550016 Janitorial - Admin & General	3,432.97	2,697.58	735.39	2,697.58	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.11	2,333.60	1,454.11	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	107.39	4.82	102.57	4.82	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	237.29	29.87	207.42	29.87	B6755
1026	52578016	52578016 Trash Removal - Admin & General	417.77	59.68	358.09	59.68	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	182.82	(182.82)	182.82	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	171.83	(237.19)	409.02	(237.19)	B6755
1026	52583016	52583016 Water & WW - Admin & General	447.03	(281.49)	728.52	(281.49)	B6758
1026		Total: Building Maintenance and Services	32,710.46	(16,292.85)	49,003.31	(16,292.85)	
1026	52574013	52574013 Telephone - Water Treatment	1,398.56	361.76	1,036.80	361.76	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	920.09	206.25	713.84	206.25	B6755
1026	52574016	52574016 Telephone - Admin & General	15,154.76	3,204.69	11,950.07	3,204.69	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	24.96	2.98	21.98	2.98	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	61.74	(60.19)	121.93	(60.19)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	3,273.83	(536.46)	3,810.29	(536.46)	B6758
1026	52574200	52574200 Data Lines - Admin & General	74.78	(1,756.30)	1,831.08	(1,756.30)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,248.39	2,046.50	3,201.89	2,046.50	B6758
1026		Total: Telecommunication expenses	26,157.11	3,469.23	22,687.88	3,469.23	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(10.95)	(10.95)	-	(10.95)	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	628.33	(672.98)	1,301.31	(672.98)	B6758
1026	52566016	52566016 Postage - Admin & General	39.65	(58.07)	97.72	(58.07)	B6758
1026		Total: Postage, printing and stationary	657.03	(742.00)	1,399.03	(742.00)	
1026	52526100	52526100 Credit Line Fees Interco	4,425.91	511.42	3,914.49	511.42	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	7.28	7.28	-	7.28	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	434.76	(82.93)	517.69	(82.93)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	721.40	(463.35)	1,184.75	(463.35)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	(246.28)	1,661.86	(246.28)	B6758
1026	52582012	52582012 Uniforms - Pumping	162.78	(537.42)	700.20	(537.42)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,515.64	(1,520.12)	3,035.76	(1,520.12)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	131.05	(2,248.22)	2,379.27	(2,248.22)	B6757
1026	52582016	52582016 Uniforms - Admin & General	1,189.13	(61.67)	1,250.80	(61.67)	B6757
1026	52599800	52599800 PCard Undistributed	3,195.68	4,341.00	(1,145.32)	4,341.00	B6758
1026		Total: Office supplies and services	13,199.21	(300.29)	13,499.50	(300.29)	
1026	52534000	52534000 Employee Expenses	6,769.99	5,202.64	1,567.35	5,202.64	B6758
1026	52534200	52534200 Conferences & Registration	3,190.00	1,635.00	1,555.00	1,635.00	B6758
1026	52535000	52535000 Meals Deductible	5,167.61	2,729.66	2,437.95	2,729.66	B6758
1026	52567000	52567000 Relocation Expenses	27,723.61	(4,097.71)	31,821.32	(4,097.71)	B6758
1026		Total: Employee related expense travel & entertainme	42,851.21	5,469.59	37,381.62	5,469.59	
1026	52000000	52000000 M & S (O&M) - Natural Account	-	(130.04)	130.04	(130.04)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	724.40	724.40	-	724.40	B6201
1026	52001200	52001200 M & S Oper - Pumping	(28.06)	(1,013.06)	985.00	(1,013.06)	B6201

1026	52001300	52001300 M & S Oper - Water Treatment	7,342.56	3,818.01	3,524.55	3,818.01	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	21,943.92	11,015.29	10,928.63	11,015.29	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(1,078.97)	1,078.97	(1,078.97)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	1,823.61	(13,231.15)	15,054.76	(13,231.15)	B6208
1026	52501200	52501200 Misc Oper - Pumping	206.80	206.80	-	206.80	B6751
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,825.55	143.27	1,682.28	143.27	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(1,344.70)	(25,023.44)	23,678.74	(25,023.44)	B6758
1026	52514700	52514700 Community Partnerships	400.00	(200.00)	600.00	(200.00)	B6758
1026	52514900	52514900 Customer Education	5,641.91	3,891.91	1,750.00	3,891.91	B6758
1026	52514901	52514901 Customer Education Communication - Reg	1,599.41	1,599.41	-	1,599.41	B6758
1026	52514905	52514905 Customer Education Communication - Printed	370.39	370.39	-	370.39	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(1,546.50)	1,546.50	(1,546.50)	B6758
1026	52515001	52515001 Community Relations - Specialty	4,158.46	3,734.83	423.63	3,734.83	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	13,675.28	218.45	13,456.83	218.45	B6758
1026	52549500	52549500 Inventory Physical Write-off Scrap	13,507.94	11,353.32	2,154.62	11,353.32	B6758
1026	52554500	52554500 Lab Supplies	2,635.35	(7,387.34)	10,022.69	(7,387.34)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(216.13)	216.13	(216.13)	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52585000	52585000 Discounts Available	(13,161.24)	(11,147.25)	(2,013.99)	(11,147.25)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	7.07	7.07	-	7.07	B6758
1026		Total: Miscellaneous expenses	62,764.14	(23,874.42)	86,638.56	(23,874.42)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	76.97	(76.97)	76.97	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	76.97	3.75	76.97	
1026	55000000	55000000 Transportation (O&M) - Natural Account	65,605.19	(42,921.49)	108,526.68	(42,921.49)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	2,736.81	2,736.81	-	2,736.81	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	54,591.75	49,851.53	4,740.22	49,851.53	B6505
1026	55000015	55000015 Transportation Oper - Customer Accounting	11,150.31	11,078.81	71.50	11,078.81	B6507
1026	55000016	55000016 Transportation Oper - Admin & General	1,288.77	519.93	768.84	519.93	B6508
1026	55000026	55000026 Transportation Maint - Admin & General	114.02	114.02	-	114.02	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(88,909.36)	34,675.63	(123,584.99)	34,675.63	B6508
1026	55010100	55010100 Transportation Lease Costs	4,640.74	4,945.13	(304.39)	4,945.13	B6508
1026	55010200	55010200 Transportation Lease Fuel	7,220.09	(21,132.50)	28,352.59	(21,132.50)	B6508
1026	55010300	55010300 Transportation Lease Maint	(26,318.68)	(39,569.15)	13,250.47	(39,569.15)	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	909.80	568.58	341.22	568.58	B6508
1026		Total: Transportation	33,029.44	867.30	32,162.14	867.30	
1026		Total: Operating supplies and services	298,892.03	(30,533.91)	329,425.94	(30,533.91)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	49,824.66	17,515.29	32,309.37	17,515.29	B6707
1026		Total: Uncollectible accounts expense	49,824.66	17,515.29	32,309.37	17,515.29	
1026	52501500	52501500 Misc Oper - Customer Accounting	(251.42)	(251.42)	-	(251.42)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,769.60	(558.19)	7,327.79	(558.19)	B6757
1026		Total: Customer accounting, other	6,518.18	(809.61)	7,327.79	(809.61)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,868.51	19,517.62	50,350.89	19,517.62	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,471.32	1,958.51	2,512.81	1,958.51	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,274.13)	(1,355.91)	(918.22)	(1,355.91)	B6588
1026	55730000	55730000 Insurance Other	775.53	(153.03)	928.56	(153.03)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,666.36	21,529.00	74,137.36	21,529.00	
1026	62002200	62002200 M&S Maint - Pumping	20,184.36	(3,842.33)	24,026.69	(3,842.33)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	6,292.52	(5,916.78)	12,209.30	(5,916.78)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	17,151.59	5,180.99	11,970.60	5,180.99	B6206
1026	62002600	62002600 M&S Maint - Admin & General	729.57	(476.12)	1,205.69	(476.12)	B6208
1026	62502200	62502200 Misc Maint - Pumping	222.64	222.64	-	222.64	B6752
1026	62502400	62502400 Misc Maint - Transmission & Distribution	1,150.92	2,222.66	(1,071.74)	2,222.66	B6756
1026	62502440	62502440 Misc Maint - Transmission & Distribution - Hydrant	327.75	(1,138.39)	1,466.14	(1,138.39)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(2,432.93)	2,890.94	(2,432.93)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	32,736.37	12,194.53	20,541.84	12,194.53	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	2,652.00	510.00	2,142.00	510.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	3,342.63	(3,342.63)	3,342.63	B6312
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	7,300.00	(8,900.00)	16,200.00	(8,900.00)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(3,004.93)	3,004.93	(3,004.93)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	2,903.60	(2,655.49)	5,559.09	(2,655.49)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	589.95	(53,907.96)	54,497.91	(53,907.96)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	827.00	(16,327.00)	17,154.00	(16,327.00)	B6358
1026		Total: Maintenance supplies and services	93,526.28	(74,928.48)	168,454.76	(74,928.48)	
1026	88101000	88101000 Capital Movements - UP	962,800.32	(739,157.30)	1,701,957.62	(739,157.30)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,766,487.16	1,890,244.37	(123,757.21)	1,890,244.37	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,375,547.75	363,139.89	1,012,407.86	363,139.89	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	26,180.84	(26,180.84)	26,180.84	B6758
1026	88252100	88252100 Capital Movements - ADV NT	6,875.85	59,658.20	(52,782.35)	59,658.20	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(23,817.80)	(10,442.80)	(13,375.00)	(10,442.80)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(108,321.75)	108,321.75	(108,321.75)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	49,694.95	73,321.67	(23,626.72)	73,321.67	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	826,865.72	528,968.25	297,897.47	528,968.25	B6758
1026	88257100	88257100 Capital Movements - RWIP	(297,481.25)	(151,424.62)	(146,056.63)	(151,424.62)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(7,494.00)	109,756.98	(117,250.98)	109,756.98	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	125.51	(111,892.19)	112,017.70	(111,892.19)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(14,152.88)	(6,719.39)	(7,433.49)	(6,719.39)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	7,027.05	(7,027.05)	7,027.05	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,645,451.33)	(1,930,339.20)	(2,715,112.13)	(1,930,339.20)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,126,273.83	(185,054.76)	2,311,328.59	(185,054.76)	
1026	68011000	68011000 Depreciation Exp - UPIS General	839,619.48	(2,556.94)	842,176.42	(2,556.94)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	123,655.80	15,448.98	108,206.82	15,448.98	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(61,266.41)	(23,368.07)	(37,898.34)	(23,368.07)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,867.94)	(191.62)	(5,676.32)	(191.62)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,412.54)	(502.61)	(18,909.93)	(502.61)	B403
1026		Total: Depreciation	876,728.39	(11,170.26)	887,898.65	(11,170.26)	
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	72,049.05	4,384.26	67,664.79	4,384.26	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	(0.53)	(514.77)	(0.53)	B403

1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,517.09)	(79.04)	(2,438.05)	(79.04)	B403
1026		Total: Removal costs, net	69,016.66	4,304.69	64,711.97	4,304.69	
1026		Total: Depreciation and amortization	945,838.02	(6,865.57)	952,703.59	(6,865.57)	
1026	69011000	69011000 FIT - Current	237,557.52	137,297.52	100,260.00	137,297.52	B40910
1026		Total: Current federal income taxes - operating	237,557.52	137,297.52	100,260.00	137,297.52	
1026	69021000	69021000 SIT - Current	71,860.01	47,558.19	24,301.82	47,558.19	B40911
1026		Total: Current state income taxes - operating	71,860.01	47,558.19	24,301.82	47,558.19	
1026		Total: Current income taxes - operating	309,417.53	184,855.71	124,561.82	184,855.71	
1026	69065000	69065000 Deferred FIT - Other	98,278.11	99,205.71	(927.60)	99,205.71	B41010
1026		Total: Deferred federal income tax expense	98,278.11	99,205.71	(927.60)	99,205.71	
1026	69073500	69073500 Deferred SIT - Other	55,955.41	(12,689.81)	68,645.22	(12,689.81)	B41011
1026		Total: Deferred state income tax expense	55,955.41	(12,689.81)	68,645.22	(12,689.81)	
1026		Total: Deferred taxes	154,233.52	86,515.90	67,717.62	86,515.90	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(569.28)	(104.14)	(465.14)	(104.14)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,030.36	(3,030.36)	3,030.36	B41211
1026		Total: Amortization of investment tax credits	(569.28)	2,926.22	(3,495.50)	2,926.22	
1026		Total: Incomes Taxes -Operating	463,081.77	274,297.83	188,783.94	274,297.83	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	22.27	1.27	21.00	1.27	B40812
1026	68532100	68532100 FUTA Cap Credits	(9.18)	(9.18)	-	(9.18)	B40812
1026	68533000	68533000 FICA	60,250.59	10,961.14	49,289.45	10,961.14	B40812
1026	68533100	68533100 FICA Cap Credits	(24,931.07)	(9,174.39)	(15,756.68)	(9,174.39)	B40812
1026	68535000	68535000 SUTA	6,989.40	6,735.23	254.17	6,735.23	B40812
1026	68535100	68535100 SUTA Cap Credits	(2.63)	(2.63)	-	(2.63)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	B40813
1026	68544000	68544000 Gross Receipts Tax	91,568.09	(13,944.66)	105,512.75	(13,944.66)	B40813
1026	68545000	68545000 Utility Reg Assessment	20,287.70	779.08	19,508.62	779.08	B40810
1026		Total: General taxes	553,367.27	33,975.51	519,391.76	33,975.51	
1026		Total: Operating expenses, net	4,088,560.89	116,353.01	3,972,207.88	116,353.01	
1026		Total: Operating Income (loss)	(1,842,434.92)	(273,980.54)	(1,568,454.38)	(273,980.54)	
1026	81815100	81815100 Interest Income - STD Intercompany	(2,593.51)	(2,593.51)	-	(2,593.51)	B4273
1026		Total: Interest income	(2,593.51)	(2,593.51)	-	(2,593.51)	
1026	70510000	70510000 AFUDC - Equity	(20,425.45)	(7,491.40)	(12,934.05)	(7,491.40)	B420
1026		Total: Allowance for funds used during construction	(20,425.45)	(7,491.40)	(12,934.05)	(7,491.40)	
1026	71511000	71511000 M&J Revenues	(8,262.00)	(3,925.00)	(4,337.00)	(3,925.00)	B415
1026	71521000	71521000 M&J Expenses	35,398.29	29,676.51	5,721.78	29,676.51	B416
1026		Total: Other miscellaneous income	27,136.29	25,751.51	1,384.78	25,751.51	
1026		Total: Other Income	4,117.33	15,666.60	(11,549.27)	15,666.60	
1026	75840000	75840000 Lobbying Expenses	(18,275.62)	(18,807.87)	532.25	(18,807.87)	B426
1026		Total: Other miscellaneous deductions	(18,275.62)	(18,807.87)	532.25	(18,807.87)	
1026		Total: Other Deductions	(18,275.62)	(18,807.87)	532.25	(18,807.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	362,542.68	24,166.68	338,376.00	24,166.68	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	403,711.99	24,166.68	379,545.31	24,166.68	
1026	81315000	81315000 Interest Short Term Debt Intercompany	17,164.11	11,459.58	5,704.53	11,459.58	B4272
1026		Total: Interest on short-term debt	17,164.11	11,459.58	5,704.53	11,459.58	
1026	85000000	85000000 AFUDC Debt	(22,549.96)	(8,270.54)	(14,279.42)	(8,270.54)	B420
1026		Total: Allowance for borrowed funds used during cons	(22,549.96)	(8,270.54)	(14,279.42)	(8,270.54)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	9,316.88	2,852.50	6,464.38	2,852.50	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	11,272.50	3,311.49	7,961.01	3,311.49	
1026		Total: Interest Charges	409,598.64	30,667.21	378,931.43	30,667.21	
1026		Total: Other Income (Expenses)	395,440.35	27,525.94	367,914.41	27,525.94	
1026		Total: Income (loss) before income taxes	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: Net income (loss)	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: Net Income Available to common stockholders	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	
1026		Total: PROFIT & LOSS STATEMENT	(1,446,994.57)	(246,454.60)	(1,200,539.97)	(246,454.60)	

Tennessee American Water Company
Trial Balance as of September 30, 2023

Company Code	Account Number	Description	September 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,053,998.10)	(24,392.59)	(2,029,605.51)	(24,392.59)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(687,698.52)	(13,480.31)	(674,218.21)	(13,480.31)	B4611
1026	40112000	40112000 Residential Sales Unbilled	13,814.61	(169,373.84)	183,188.45	(169,373.84)	B4611
1026		Total: Water revenues - residential	(2,727,882.01)	(207,246.74)	(2,520,635.27)	(207,246.74)	
1026	40121000	40121000 Commercial Sales Billed	(1,399,268.16)	80,332.54	(1,479,600.70)	80,332.54	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(468,548.63)	23,078.62	(491,627.25)	23,078.62	B4612
1026	40122000	40122000 Commercial Sales Unbilled	23,376.07	(157,882.55)	181,258.62	(157,882.55)	B4612
1026		Total: Water revenues - commercial	(1,844,440.72)	(54,471.39)	(1,789,969.33)	(54,471.39)	
1026	40131000	40131000 Industrial Sales Billed	(357,513.82)	27,159.51	(384,673.33)	27,159.51	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(120,400.30)	6,132.81	(126,533.11)	6,132.81	B4613
1026	40132000	40132000 Industiral Sales Unbilled	26,114.36	(34,146.92)	60,261.28	(34,146.92)	B4613
1026		Total: Water revenues - industrial	(451,799.76)	(854.60)	(450,945.16)	(854.60)	
1026	40145000	40145000 Private Fire Billed	(220,154.41)	6,665.78	(226,820.19)	6,665.78	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(77,426.81)	(17,445.03)	(59,981.78)	(17,445.03)	B4622
1026	40146000	40146000 Private Fire Unbilled	(4,746.60)	304.82	(5,051.42)	304.82	B4622
1026		Total: Water revenues - private fire	(302,327.82)	(10,474.43)	(291,853.39)	(10,474.43)	
1026	40151000	40151000 Public Authority Billed	(305,668.98)	62,513.71	(368,182.69)	62,513.71	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(102,467.65)	18,355.20	(120,822.85)	18,355.20	B4614
1026	40152000	40152000 Public Authority Unbilled	(1,037.30)	(20,003.59)	18,966.29	(20,003.59)	B4614
1026		Total: Water revenues - public authority	(409,173.93)	60,865.32	(470,039.25)	60,865.32	
1026	40161000	40161000 Sales for Resale Billed	(143,883.54)	(45,789.54)	(98,094.00)	(45,789.54)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(48,795.07)	(16,287.36)	(32,507.71)	(16,287.36)	B466
1026	40162000	40162000 Sales for Resale Unbilled	50,229.21	34,031.87	16,197.34	34,031.87	B466
1026		Total: Water revenues - sales for resale	(142,449.40)	(28,045.03)	(114,404.37)	(28,045.03)	
1026	40189900	40189900 Other Water Revenue	187,453.83	(182,683.23)	370,137.06	(182,683.23)	B474
1026		Total: Water revenues - other	187,453.83	(182,683.23)	370,137.06	(182,683.23)	
1026		Total: Water revenues	(5,690,619.81)	(422,910.10)	(5,267,709.71)	(422,910.10)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(27,193.32)	6,565.63	(33,758.95)	6,565.63	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	-	(17,650.23)	-	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(2,840.00)	240.00	(3,080.00)	240.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(20,145.00)	1,425.00	(21,570.00)	1,425.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,502.24)	(18.12)	(1,484.12)	(18.12)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(31,110.00)	(3,705.00)	(27,405.00)	(3,705.00)	B471
1026		Total: Other revenues	(100,440.79)	4,507.51	(104,948.30)	4,507.51	
1026		Total: Operating revenues	(5,791,060.60)	(418,402.59)	(5,372,658.01)	(418,402.59)	
1026	51010000	51010000 Purchased Water	17,068.57	4,449.94	12,618.63	4,449.94	B6101
1026		Total: Purchased water	17,068.57	4,449.94	12,618.63	4,449.94	
1026	51510011	51510011 Purchased Power - Source of Supply	3,086.84	(248.02)	3,334.86	(248.02)	B6151
1026	51510012	51510012 Purchased Power - Pumping	228,536.62	23,128.77	205,407.85	23,128.77	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,611.00	1,051.27	5,559.73	1,051.27	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,778.12	(1,337.64)	6,115.76	(1,337.64)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(140,911.59)	38,673.76	(179,585.35)	38,673.76	B6158
1026		Total: Fuel and power	102,100.99	61,268.14	40,832.85	61,268.14	
1026	51800000	51800000 Chemicals	217,123.34	(4,078.50)	221,201.84	(4,078.50)	B6183
1026		Total: Chemicals	217,123.34	(4,078.50)	221,201.84	(4,078.50)	
1026	51110000	51110000 Waste Disposal	15,674.88	(62,757.78)	78,432.66	(62,757.78)	B6753
1026		Total: Waste disposal	15,674.88	(62,757.78)	78,432.66	(62,757.78)	
1026		Total: Production costs	351,967.78	(1,118.20)	353,085.98	(1,118.20)	
1026	50100000	50100000 Labor Natural Account	261,468.75	9,665.43	251,803.32	9,665.43	B6018
1026	50100001	50100001 Labor Expense Accrual	28,328.85	(22,659.81)	50,988.66	(22,659.81)	B6018
1026	50101200	50101200 Labor Oper Pumping	98,804.96	(1,984.06)	100,789.02	(1,984.06)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	17,597.86	(924.61)	18,522.47	(924.61)	B6013
1026	50101400	50101400 Labor Oper Transmission & Distribution	-	46.03	(46.03)	46.03	B6015
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,947.74	16,562.70	52,385.04	16,562.70	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	30,466.30	10,852.26	19,614.04	10,852.26	B6017
1026	50101600	50101600 Labor Oper Admin & General	46,758.67	(22,649.57)	69,408.24	(22,649.57)	B6018
1026	50102200	50102200 Labor Maint Pumping	540.95	405.72	135.23	405.72	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,600.48	2,600.48	-	2,600.48	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	7,919.20	(2,215.16)	10,134.36	(2,215.16)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	16,978.38	5,452.93	11,525.45	5,452.93	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	14,558.12	(6,468.92)	21,027.04	(6,468.92)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	16,785.50	4,282.51	12,502.99	4,282.51	B6016
1026	50109900	50109900 Labor Capitalized Credits	(226,054.42)	1,621.35	(227,675.77)	1,621.35	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	79,676.71	54,886.85	24,789.86	54,886.85	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,177.64	2,380.21	4,797.43	2,380.21	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	2,052.26	2,023.29	28.97	2,023.29	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,071.67	(2,395.24)	4,466.91	(2,395.24)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	111.65	(320.29)	431.94	(320.29)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	466.94	(1,431.41)	1,898.35	(1,431.41)	B6018
1026	50112200	50112200 Labor Maint Non-scheduled Overtime- P	52.35	52.35	-	52.35	B6012
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	108.28	108.28	-	108.28	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,333.96	(60.27)	1,394.23	(60.27)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	379.95	(1,868.25)	2,248.20	(1,868.25)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	2,290.46	431.75	1,858.71	431.75	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	11.84	(11.15)	22.99	(11.15)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(79,676.71)	(55,053.24)	(24,623.47)	(55,053.24)	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	927.52	151.84	775.68	151.84	B6013
1026	50121420	50121420 Labor Oper Scheduled Overtime-TD Meter	-	(211.88)	211.88	(211.88)	B6015
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	436.48	224.60	211.88	224.60	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.53	2,420.85	42,893.68	2,420.85	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,228.38)	13.49	(8,241.87)	13.49	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	51,351.26	29,183.09	22,168.17	29,183.09	B6018
1026		Total: Salaries and wages	492,862.95	25,149.83	467,713.12	25,149.83	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048

1026	50610100	50610100 Pension Capitalized Credits	(5,594.87)	2,428.29	(8,023.16)	2,428.29	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,058.00	480.00	41,058.00	B6048
1026		Total: Pension expense	48,430.13	35,523.29	12,906.84	35,523.29	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,170.66)	730.75	(2,901.41)	730.75	B6048
1026	50550000	50550000 Group Insurance Expense	140,833.46	(6,382.46)	147,215.92	(6,382.46)	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(60,551.80)	(5,293.24)	(55,258.56)	(5,293.24)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	11,486.00	24,084.05	(12,598.05)	24,084.05	
1026	50421000	50421000 401k Expense	19,293.05	495.69	18,797.36	495.69	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,116.89)	(784.71)	(7,332.18)	(784.71)	B6048
1026	50422000	50422000 Defined Contribution Expense	27,295.77	(130.25)	27,426.02	(130.25)	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,862.29)	(1,301.66)	(9,560.63)	(1,301.66)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,542.16	(304.15)	2,846.31	(304.15)	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(882.66)	(120.00)	(762.66)	(120.00)	B6048
1026	50450012	50450012 Other Welfare - Pumping	1,750.00	1,750.00	-	1,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,216.61	(160.77)	1,377.38	(160.77)	B6048
1026	50451000	50451000 Employee Awards	515.18	515.18	-	515.18	B6048
1026	50452000	50452000 Employee Physical Exams	864.00	390.83	473.17	390.83	B6048
1026	50457000	50457000 Training	2,324.35	1,930.29	394.06	1,930.29	B6048
1026	50458000	50458000 Referral Bonus	1,421.46	1,421.46	-	1,421.46	B6048
1026		Total: Other benefits	37,360.74	2,701.91	34,658.83	2,701.91	
1026		Total: Employee-related costs	590,139.82	87,459.08	502,680.74	87,459.08	
1026	53401000	53401000 AWWSC Services - Labor OPEX	449,955.05	169,310.48	280,644.57	169,310.48	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	7,191.48	(5,517.76)	12,709.24	(5,517.76)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	35,971.46	244.26	35,727.20	244.26	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	19,455.60	(6,361.49)	25,817.09	(6,361.49)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	56,935.85	(11,343.79)	68,279.64	(11,343.79)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	32,606.60	(4,202.15)	36,808.75	(4,202.15)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,787.78	(6,926.18)	17,713.96	(6,926.18)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	83,393.92	(3,765.25)	87,159.17	(3,765.25)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	31,156.11	10,100.84	21,055.27	10,100.84	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	28,862.84	1,782.98	27,079.86	1,782.98	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	30,279.74	(7,463.95)	37,743.69	(7,463.95)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,288.45	(1,221.00)	18,509.45	(1,221.00)	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(686.33)	2,775.36	(3,461.69)	2,775.36	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	646.09	(153.21)	799.30	(153.21)	B6348
1026		Total: Service Company Costs	803,844.64	137,259.14	666,585.50	137,259.14	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	1,476.25	1,476.25	-	1,476.25	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	4,066.51	6,394.63	(2,328.12)	6,394.63	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	73,632.38	69,106.66	4,525.72	69,106.66	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	2,453.39	(11,686.64)	14,140.03	(11,686.64)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	46.00	290.00	46.00	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,931.00	(783.00)	7,714.00	(783.00)	B6328
1026	53155000	53155000 Contract Services - Legal	21,077.07	14,267.34	6,809.73	14,267.34	B6338
1026		Total: Contracted services	109,972.60	78,821.24	31,151.36	78,821.24	
1026	52532013	52532013 Electricity - Water Treatment	3,427.93	1,441.95	1,985.98	1,441.95	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	2,281.33	1,027.02	1,254.31	1,027.02	B6755
1026	52532016	52532016 Electricity - Admin & General	187.47	22.67	164.80	22.67	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	11,431.24	15.67	11,415.57	15.67	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	7.70	15.26	(7.56)	15.26	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	822.27	337.11	485.16	337.11	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	290.53	(63.95)	354.48	(63.95)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	13.66	0.96	12.70	0.96	B6758
1026	52550013	52550013 Janitorial - Water Treatment	-	(477.23)	477.23	(477.23)	B6753
1026	52550014	52550014 Janitorial - Transmission & Distribution	17.43	17.43	-	17.43	B6755
1026	52550016	52550016 Janitorial - Admin & General	366.80	221.90	144.90	221.90	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,415.55	2,372.16	1,415.55	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(145.42)	145.42	(145.42)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(206.03)	206.03	(206.03)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	-	(358.09)	358.09	(358.09)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	(553.20)	553.20	(553.20)	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	184.27	154.62	29.65	154.62	B6755
1026	52583016	52583016 Water & WW - Admin & General	632.99	632.99	-	632.99	B6758
1026		Total: Building Maintenance and Services	23,451.33	3,499.21	19,952.12	3,499.21	
1026	52574013	52574013 Telephone - Water Treatment	2,702.32	1,665.54	1,036.78	1,665.54	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,777.84	1,095.77	682.07	1,095.77	B6755
1026	52574016	52574016 Telephone - Admin & General	(22,630.87)	(34,621.76)	11,990.89	(34,621.76)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	67.14	24.26	42.88	24.26	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	45.33	(76.21)	121.54	(76.21)	B6755
1026	52574116	52574116 Cell Phone - Admin & General	5,647.69	3,584.38	2,063.31	3,584.38	B6758
1026	52574200	52574200 Data Lines - Admin & General	512.67	(1,690.21)	2,202.88	(1,690.21)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	5,950.57	3,346.39	2,604.18	3,346.39	B6758
1026		Total: Telecommunication expenses	(5,927.31)	(26,671.84)	20,744.53	(26,671.84)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	123.79	112.05	11.74	112.05	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	259.01	(639.31)	898.32	(639.31)	B6758
1026	52566016	52566016 Postage - Admin & General	119.84	45.97	73.87	45.97	B6758
1026	52566700	52566700 Printing	44.51	(1,230.69)	1,275.20	(1,230.69)	B6758
1026		Total: Postage, printing and stationary	547.15	(1,711.98)	2,259.13	(1,711.98)	
1026	52512500	52512500 Books & Publications	-	(216.40)	216.40	(216.40)	B6758
1026	52526100	52526100 Credit Line Fees Interco	4,466.28	519.80	3,946.48	519.80	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(209.14)	209.14	(209.14)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	759.41	338.06	421.35	338.06	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,534.54	1,163.49	371.05	1,163.49	B6758
1026	52571500	52571500 Software Licenses	1,415.59	(246.27)	1,661.86	(246.27)	B6758
1026	52582012	52582012 Uniforms - Pumping	187.48	187.59	(0.11)	187.59	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	2,087.66	815.27	1,272.39	815.27	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	-	(163.25)	163.25	(163.25)	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,457.30	(312.43)	2,769.73	(312.43)	B6757
1026	52599800	52599800 PCard Undistributed	1,216.69	921.85	294.84	921.85	B6758
1026		Total: Office supplies and services	14,124.95	2,798.57	11,326.38	2,798.57	

1026	52534000	52534000 Employee Expenses	6,447.11	(2,151.95)	8,599.06	(2,151.95)	B6758
1026	52534200	52534200 Conferences & Registration	1,432.77	582.77	850.00	582.77	B6758
1026	52535000	52535000 Meals Deductible	3,417.02	425.25	2,991.77	425.25	B6758
1026	52567000	52567000 Relocation Expenses	(11,769.35)	(47,240.66)	35,471.31	(47,240.66)	B6758
1026		Total: Employee related expense travel & entertainme	(472.45)	(48,384.59)	47,912.14	(48,384.59)	
1026	52000000	52000000 M & S (O&M) - Natural Account	46.88	46.88	-	46.88	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	1,353.76	1,353.76	-	1,353.76	B6201
1026	52001200	52001200 M & S Oper - Pumping	477.19	291.07	186.12	291.07	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	6,387.93	(1,603.52)	7,991.45	(1,603.52)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	13,403.67	1,943.99	11,459.68	1,943.99	B6205
1026	52001600	52001600 M & S Oper - Admin & General	(440.08)	(17,274.39)	16,834.31	(17,274.39)	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	(235.44)	(3,298.12)	3,062.68	(3,298.12)	B6755
1026	52501600	52501600 Misc Oper - Admin & General	25,134.11	36,887.42	(11,753.31)	36,887.42	B6758
1026	52514700	52514700 Community Partnerships	-	(23,757.10)	23,757.10	(23,757.10)	B6758
1026	52514900	52514900 Customer Education	3,000.00	2,300.00	700.00	2,300.00	B6758
1026	52514901	52514901 Customer Education Communication - Reg	2,098.68	2,098.68	-	2,098.68	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(3,775.68)	3,775.68	(3,775.68)	B6758
1026	52515001	52515001 Community Relations - Specialty	613.44	(15,619.48)	16,232.92	(15,619.48)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,875.28	(2,546.55)	7,421.83	(2,546.55)	B6758
1026	52554500	52554500 Lab Supplies	7,171.86	(3,150.49)	10,322.35	(3,150.49)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	443.33	-	443.33	-	B6758
1026	52585000	52585000 Discounts Available	(5,444.20)	(1,183.33)	(4,260.87)	(1,183.33)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(5.77)	20.44	(26.21)	20.44	B6758
1026		Total: Miscellaneous expenses	60,316.13	(27,250.11)	87,566.24	(27,250.11)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	74.94	(74.94)	74.94	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	74.94	5.78	74.94	
1026	55000000	55000000 Transportation (O&M) - Natural Account	529,106.17	359,751.47	169,354.70	359,751.47	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	77.28	(645.38)	722.66	(645.38)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	860.48	728.73	131.75	728.73	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(1,685.51)	1,685.51	(1,685.51)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	88.44	(20.31)	108.75	(20.31)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(550,171.02)	(364,088.89)	(186,082.13)	(364,088.89)	B6508
1026	55010100	55010100 Transportation Lease Costs	(11,415.18)	(18,325.37)	6,910.19	(18,325.37)	B6508
1026	55010200	55010200 Transportation Lease Fuel	27,232.30	2,583.34	24,648.96	2,583.34	B6508
1026	55010300	55010300 Transportation Lease Maint	30,586.15	8,068.76	22,517.39	8,068.76	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	-	(85.00)	85.00	(85.00)	B6508
1026		Total: Transportation	26,364.62	(13,718.16)	40,082.78	(13,718.16)	
1026		Total: Operating supplies and services	228,457.74	(32,542.72)	261,000.46	(32,542.72)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	50,653.29	356.24	50,297.05	356.24	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(12,753.20)	(14,363.82)	1,610.62	(14,363.82)	B6707
1026		Total: Uncollectible accounts expense	37,900.09	(14,007.58)	51,907.67	(14,007.58)	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	11,093.36	3,109.88	7,983.48	3,109.88	B6757
1026	52520000	52520000 Collection Agencies	(199.66)	(156.01)	(43.65)	(156.01)	B6757
1026		Total: Customer accounting, other	10,893.70	2,953.87	7,939.83	2,953.87	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,230.22	18,812.50	50,417.72	18,812.50	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,493.17	1,776.58	2,716.59	1,776.58	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(2,017.83)	(1,008.59)	(1,009.24)	(1,008.59)	B6588
1026	55730000	55730000 Insurance Other	3,386.05	2,625.60	760.45	2,625.60	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	97,916.74	23,767.90	74,148.84	23,767.90	
1026	62002200	62002200 M&S Maint - Pumping	3,927.86	(68,579.20)	72,507.06	(68,579.20)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	12,014.47	10,497.76	1,516.71	10,497.76	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	60,914.07	24,554.59	36,359.48	24,554.59	B6206
1026	62002600	62002600 M&S Maint - Admin & General	421.07	(7,633.89)	8,054.96	(7,633.89)	B6208
1026	62502400	62502400 Misc Maint - Transmission & Distribution	-	70.79	(70.79)	70.79	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(722.34)	1,180.35	(722.34)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	12,387.27	(14,066.63)	26,453.90	(14,066.63)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,275.00	1,275.00	-	1,275.00	B6756
1026	63110022	63110022 Contract Svc-Eng Maint - Pumping	-	(10,515.00)	10,515.00	(10,515.00)	B6312
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(5,205.00)	5,205.00	(5,205.00)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	-	(17,711.50)	17,711.50	(17,711.50)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	-	(4,108.50)	4,108.50	(4,108.50)	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	4,229.62	(35,948.38)	40,178.00	(35,948.38)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	1,135.43	(2,288.26)	3,423.69	(2,288.26)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	412.00	(877.00)	1,289.00	(877.00)	B6358
1026		Total: Maintenance supplies and services	97,174.80	(131,257.56)	228,432.36	(131,257.56)	
1026	88101000	88101000 Capital Movements - UP	172,380.41	(820,392.53)	992,772.94	(820,392.53)	B6758
1026	88106000	88106000 Capital Movements - CCNC	1,552,759.85	1,091,121.55	461,638.30	1,091,121.55	B6758
1026	88107000	88107000 Capital Movements - CWIP	1,703,524.97	63,609.81	1,639,915.16	63,609.81	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	-	8,348.53	(8,348.53)	8,348.53	B6758
1026	88252100	88252100 Capital Movements - ADV NT	(32,935.82)	(32,935.82)	-	(32,935.82)	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(291,829.40)	18,957.60	(310,787.00)	18,957.60	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(4,652.28)	4,652.28	(4,652.28)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	80,332.09	84,984.37	(4,652.28)	84,984.37	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	137,928.36	(32,472.03)	170,400.39	(32,472.03)	B6758
1026	88257100	88257100 Capital Movements - RWIP	37,713.07	(6,652.34)	44,365.41	(6,652.34)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(560.73)	(560.73)	-	(560.73)	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	(8,240.00)	17,519.09	(25,759.09)	17,519.09	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(10,706.43)	(10,706.43)	-	(10,706.43)	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	14,508.21	(14,508.21)	14,508.21	B6758
1026	88900000	88900000 Capital Movements - Settlement	(3,340,366.37)	(390,677.00)	(2,949,689.37)	(390,677.00)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,218,295.31	72,513.93	2,145,781.38	72,513.93	
1026	68011000	68011000 Depreciation Exp - UPIS General	844,139.10	(4,725.27)	848,864.37	(4,725.27)	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	124,611.02	14,074.76	110,536.26	14,074.76	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(54,206.10)	(12,576.68)	(41,629.42)	(12,576.68)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,881.04)	(191.11)	(5,689.93)	(191.11)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.28)	(390.85)	(19,028.43)	(390.85)	B403
1026		Total: Depreciation	889,243.70	(3,809.15)	893,052.85	(3,809.15)	
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	71,976.86	3,706.13	68,270.73	3,706.13	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.16)	(61.94)	(2,456.22)	(61.94)	B403
1026		Total: Removal costs, net	68,943.40	3,646.10	65,297.30	3,646.10	
1026		Total: Depreciation and amortization	958,280.07	(163.05)	958,443.12	(163.05)	
1026	69011000	69011000 FIT - Current	214,508.86	120,230.57	94,278.29	120,230.57	B40910
1026		Total: Current federal income taxes - operating	214,508.86	120,230.57	94,278.29	120,230.57	
1026	69021000	69021000 SIT - Current	62,629.40	40,976.42	21,652.98	40,976.42	B40911
1026		Total: Current state income taxes - operating	62,629.40	40,976.42	21,652.98	40,976.42	
1026		Total: Current income taxes - operating	277,138.26	161,206.99	115,931.27	161,206.99	
1026	69065000	69065000 Deferred FIT - Other	90,986.37	87,515.91	3,470.46	87,515.91	B41010
1026		Total: Deferred federal income tax expense	90,986.37	87,515.91	3,470.46	87,515.91	
1026	69073500	69073500 Deferred SIT - Other	51,803.77	(22,880.57)	74,684.34	(22,880.57)	B41011
1026		Total: Deferred state income tax expense	51,803.77	(22,880.57)	74,684.34	(22,880.57)	
1026		Total: Deferred taxes	142,790.14	64,635.34	78,154.80	64,635.34	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(527.04)	(30.58)	(496.46)	(30.58)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,234.40	(3,234.40)	3,234.40	B41211
1026		Total: Amortization of investment tax credits	(527.04)	3,203.82	(3,730.86)	3,203.82	
1026		Total: Incomes Taxes -Operating	419,401.36	229,046.15	190,355.21	229,046.15	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	33.62	9.19	24.43	9.19	B40812
1026	68532100	68532100 FUTA Cap Credits	(9.81)	(2.68)	(7.13)	(2.68)	B40812
1026	68533000	68533000 FICA	54,096.64	3,854.05	50,242.59	3,854.05	B40812
1026	68533100	68533100 FICA Cap Credits	(21,908.29)	(4,176.23)	(17,732.06)	(4,176.23)	B40812
1026	68535000	68535000 SUTA	217.58	210.55	7.03	210.55	B40812
1026	68535100	68535100 SUTA Cap Credits	(109.68)	(107.59)	(2.09)	(107.59)	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,000.00	61,000.00	3,000.00	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	537,096.03	45,467.94	491,628.09	45,467.94	
1026		Total: Operating expenses, net	4,133,072.77	346,864.97	3,786,207.80	346,864.97	
1026		Total: Operating Income (loss)	(1,657,987.83)	(71,537.62)	(1,586,450.21)	(71,537.62)	
1026	81815100	81815100 Interest Income - STD Intercompany	(6,714.46)	(6,714.46)	-	(6,714.46)	B4273
1026		Total: Interest income	(6,714.46)	(6,714.46)	-	(6,714.46)	
1026	70510000	70510000 AFUDC - Equity	(25,204.10)	(9,420.51)	(15,783.59)	(9,420.51)	B420
1026		Total: Allowance for funds used during construction	(25,204.10)	(9,420.51)	(15,783.59)	(9,420.51)	
1026	71511000	71511000 M&J Revenues	(7,176.92)	(3,225.92)	(3,951.00)	(3,225.92)	B415
1026	71521000	71521000 M&J Expenses	22,618.51	22,338.92	279.59	22,338.92	B416
1026		Total: Other miscellaneous income	15,441.59	19,113.00	(3,671.41)	19,113.00	
1026		Total: Other Income	(16,476.97)	2,978.03	(19,455.00)	2,978.03	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.52	45,312.50	338,376.02	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	424,857.83	45,312.50	379,545.33	45,312.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	-	(7,692.65)	7,692.65	(7,692.65)	B4272
1026		Total: Interest on short-term debt	-	(7,692.65)	7,692.65	(7,692.65)	
1026	85000000	85000000 AFUDC Debt	(27,825.69)	(10,400.42)	(17,425.27)	(10,400.42)	B420
1026		Total: Allowance for borrowed funds used during cons	(27,825.69)	(10,400.42)	(17,425.27)	(10,400.42)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.81	(0.16)	187.97	(0.16)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,275.10	5,810.73	6,464.37	5,810.73	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	459.15	1,308.66	459.15	B428
1026		Total: Amortization of debt expense	14,230.72	6,269.72	7,961.00	6,269.72	
1026		Total: Interest Charges	411,262.86	33,489.15	377,773.71	33,489.15	
1026		Total: Other Income (Expenses)	395,260.27	36,409.31	358,850.96	36,409.31	
1026		Total: Income (loss) before income taxes	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	
1026		Total: Net income (loss)	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	
1026		Total: Net Income Available to common stockholders	(1,262,727.56)	(35,128.31)	(1,227,599.25)	(35,128.31)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	1,960,647.00	(1,202,826.82)	3,163,473.82	(1,202,826.82)	B438
1026		Total: Common Dividends	1,960,647.00	(1,202,826.82)	3,163,473.82	(1,202,826.82)	
1026		Total: PROFIT & LOSS STATEMENT	697,919.44	(1,237,955.13)	1,935,874.57	(1,237,955.13)	

Tennessee American Water Company
Trial Balance as of October 31, 2023

Company Code	Account Number	Description	October 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(2,041,695.44)	(113,105.02)	(1,928,590.42)	(113,105.02)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(681,001.03)	(39,273.65)	(641,727.38)	(39,273.65)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(50,014.65)	(26,350.31)	(23,664.34)	(26,350.31)	B4611
1026		Total: Water revenues - residential	(2,772,711.12)	(178,728.98)	(2,593,982.14)	(178,728.98)	
1026	40121000	40121000 Commercial Sales Billed	(1,415,458.47)	(54,899.97)	(1,360,558.50)	(54,899.97)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(471,684.90)	(18,826.92)	(452,857.98)	(18,826.92)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	32,950.19	67,589.93	(34,639.74)	67,589.93	B4612
1026		Total: Water revenues - commercial	(1,854,193.18)	(6,136.96)	(1,848,056.22)	(6,136.96)	
1026	40131000	40131000 Industrial Sales Billed	(344,254.36)	5,392.45	(349,646.81)	5,392.45	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(114,705.60)	1,585.36	(116,290.96)	1,585.36	B4613
1026	40132000	40132000 Industiral Sales Unbilled	5,420.83	23,674.32	(18,253.49)	23,674.32	B4613
1026		Total: Water revenues - industrial	(453,539.13)	30,652.13	(484,191.26)	30,652.13	
1026	40141000	40141000 Public Fire Billed	-	(20.50)	20.50	(20.50)	B4621
1026		Total: Water revenues - public fire	-	(20.50)	20.50	(20.50)	
1026	40145000	40145000 Private Fire Billed	(239,111.79)	(9,956.10)	(229,155.69)	(9,956.10)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(85,460.12)	(11,767.06)	(73,693.06)	(11,767.06)	B4622
1026	40146000	40146000 Private Fire Unbilled	4,792.48	(1,978.34)	6,770.82	(1,978.34)	B4622
1026		Total: Water revenues - private fire	(319,779.43)	(23,701.50)	(296,077.93)	(23,701.50)	
1026	40151000	40151000 Public Authority Billed	(313,057.32)	(38,339.99)	(274,717.33)	(38,339.99)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(104,342.93)	(12,924.80)	(91,418.13)	(12,924.80)	B4614
1026	40152000	40152000 Public Authority Unbilled	12,543.14	(7,787.96)	20,331.10	(7,787.96)	B4614
1026		Total: Water revenues - public authority	(404,857.11)	(59,052.75)	(345,804.36)	(59,052.75)	
1026	40161000	40161000 Sales for Resale Billed	(102,714.87)	(13,140.41)	(89,574.46)	(13,140.41)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(34,224.59)	(4,432.14)	(29,792.45)	(4,432.14)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(361.97)	30,536.76	(30,898.73)	30,536.76	B466
1026		Total: Water revenues - sales for resale	(137,301.43)	12,964.21	(150,265.64)	12,964.21	
1026	40189900	40189900 Other Water Revenue	215,953.38	(119,099.93)	335,053.31	(119,099.93)	B474
1026		Total: Water revenues - other	215,953.38	(119,099.93)	335,053.31	(119,099.93)	
1026		Total: Water revenues	(5,726,428.02)	(343,124.28)	(5,383,303.74)	(343,124.28)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(32,682.09)	3,733.51	(36,415.60)	3,733.51	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	500.00	(18,150.23)	500.00	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,860.00)	(220.00)	(3,640.00)	(220.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(21,090.00)	(915.00)	(20,175.00)	(915.00)	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,578.52)	(118.28)	(1,460.24)	(118.28)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(39,420.00)	(15,015.00)	(24,405.00)	(15,015.00)	B471
1026	40359900	40359900 Other Revenue WW - Misc Service	(1,036.32)	(1,036.32)	-	(1,036.32)	B536
1026		Total: Other revenues	(117,317.16)	(13,071.09)	(104,246.07)	(13,071.09)	
1026		Total: Operating revenues	(5,843,745.18)	(356,195.37)	(5,487,549.81)	(356,195.37)	
1026	51010000	51010000 Purchased Water	20,710.26	10,019.69	10,690.57	10,019.69	B6101
1026		Total: Purchased water	20,710.26	10,019.69	10,690.57	10,019.69	
1026	51510011	51510011 Purchased Power - Source of Supply	3,557.73	2,608.55	949.18	2,608.55	B6151
1026	51510012	51510012 Purchased Power - Pumping	234,318.78	(19,355.40)	253,674.18	(19,355.40)	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	7,138.60	(1,338.84)	8,477.44	(1,338.84)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,475.92	(166.13)	4,642.05	(166.13)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(126,868.10)	8,384.46	(135,252.56)	8,384.46	B6158
1026		Total: Fuel and power	122,622.93	(9,867.36)	132,490.29	(9,867.36)	
1026	51800000	51800000 Chemicals	290,472.32	114,271.55	176,200.77	114,271.55	B6183
1026		Total: Chemicals	290,472.32	114,271.55	176,200.77	114,271.55	
1026	51110000	51110000 Waste Disposal	60,386.56	70,939.16	(10,552.60)	70,939.16	B6753
1026		Total: Waste disposal	60,386.56	70,939.16	(10,552.60)	70,939.16	
1026		Total: Production costs	494,192.07	185,363.04	308,829.03	185,363.04	
1026	50100000	50100000 Labor Natural Account	242,946.07	11,241.85	231,704.22	11,241.85	B6018
1026	50100001	50100001 Labor Expense Accrual	7,697.95	12,718.57	(5,020.62)	12,718.57	B6018
1026	50101200	50101200 Labor Oper Pumping	102,006.81	(1,810.75)	103,817.56	(1,810.75)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,720.49	(295.06)	17,015.55	(295.06)	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	66,927.46	5,806.82	61,120.64	5,806.82	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	34,560.51	(1,338.24)	35,898.75	(1,338.24)	B6017
1026	50101600	50101600 Labor Oper Admin & General	83,996.52	1,441.32	82,555.20	1,441.32	B6018
1026	50102200	50102200 Labor Maint Pumping	45.37	45.37	-	45.37	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,066.08	2,066.08	-	2,066.08	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	10,057.08	(238.54)	10,295.62	(238.54)	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,884.23	4,438.30	14,445.93	4,438.30	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	18,808.87	9,731.17	9,077.70	9,731.17	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	17,594.32	545.27	17,049.05	545.27	B6016
1026	50109900	50109900 Labor Capitalized Credits	(201,878.28)	(4,197.07)	(197,681.21)	(4,197.07)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	68,907.56	44,922.77	23,984.79	44,922.77	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	7,161.36	4,458.45	2,702.91	4,458.45	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,780.59	(164.15)	1,944.74	(164.15)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	2,020.28	(2,332.00)	4,352.28	(2,332.00)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	193.04	182.83	10.21	182.83	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	172.99	(1,034.66)	1,207.65	(1,034.66)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	130.88	130.88	-	130.88	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	1,773.19	978.49	794.70	978.49	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,601.81	(424.44)	2,026.25	(424.44)	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,829.73	1,102.15	727.58	1,102.15	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,222.37	4,222.37	-	4,222.37	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(68,907.56)	(44,922.77)	(23,984.79)	(44,922.77)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.51	2,420.92	42,893.59	2,420.92	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(7,368.55)	(252.03)	(7,116.52)	(252.03)	B6018
1026		Total: Salaries and wages	479,265.68	49,443.90	429,821.78	49,443.90	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,928.31)	2,098.50	(7,026.81)	2,098.50	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	43,448.00	(1,910.00)	43,448.00	B6048
1026		Total: Pension expense	49,096.69	37,583.50	11,513.19	37,583.50	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048

1026	50510100	50510100 OPEB Capitalized Credits	(1,922.57)	626.62	(2,549.19)	626.62	B6048
1026	50550000	50550000 Group Insurance Expense	143,044.03	2,238.26	140,805.77	2,238.26	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(53,415.82)	(511.17)	(52,904.65)	(511.17)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(347.01)	347.01	(347.01)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	21,080.64	37,035.70	(15,955.06)	37,035.70	
1026	50421000	50421000 401k Expense	19,848.60	2,212.16	17,636.44	2,212.16	B6048
1026	50421100	50421100 401k Expense Cap Credits	(7,390.23)	(457.42)	(6,932.81)	(457.42)	B6048
1026	50422000	50422000 Defined Contribution Expense	28,490.45	2,024.67	26,465.78	2,024.67	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,347.10)	(1,289.74)	(9,057.36)	(1,289.74)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,568.97	114.69	2,454.28	114.69	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(867.38)	(102.97)	(764.41)	(102.97)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,750.00	-	2,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	17,117.63	15,395.41	1,722.22	15,395.41	B6048
1026	50452000	50452000 Employee Physical Exams	(5.89)	297.28	(303.17)	297.28	B6048
1026	50457000	50457000 Training	4,247.35	3,617.79	629.56	3,617.79	B6048
1026		Total: Other benefits	56,412.40	23,561.87	32,850.53	23,561.87	
1026		Total: Employee-related costs	605,855.41	147,624.97	458,230.44	147,624.97	
1026	53401000	53401000 AWWSC Services - Labor OPEX	262,801.43	2,409.04	260,392.39	2,409.04	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,751.16	(6,315.23)	13,066.39	(6,315.23)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,732.12	765.49	33,966.63	765.49	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	17,333.69	(923.66)	18,257.35	(923.66)	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	61,124.44	3,481.66	57,642.78	3,481.66	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	38,156.32	9,105.18	29,051.14	9,105.18	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,303.83	(3,045.63)	14,349.46	(3,045.63)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	91,273.46	(13,722.60)	104,996.06	(13,722.60)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	29,535.93	5,172.12	24,363.81	5,172.12	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	37,943.94	10,547.48	27,396.46	10,547.48	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	26,055.21	(10,927.27)	36,982.48	(10,927.27)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	17,967.66	2,158.84	15,808.82	2,158.84	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	4,008.91	9,985.43	(5,976.52)	9,985.43	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.46	(154.83)	800.29	(154.83)	B6348
1026		Total: Service Company Costs	639,633.56	8,536.02	631,097.54	8,536.02	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	448.75	448.75	-	448.75	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	1,650.00	1,281.90	368.10	1,281.90	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	38,721.47	33,836.13	4,885.34	33,836.13	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	6,908.41	(18,832.80)	25,741.21	(18,832.80)	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	168.00	(172.47)	340.47	(172.47)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,551.00	6,551.00	-	6,551.00	B6328
1026	53155000	53155000 Contract Services - Legal	30,730.81	8,268.48	22,462.33	8,268.48	B6338
1026		Total: Contracted services	85,178.44	31,380.99	53,797.45	31,380.99	
1026	52532013	52532013 Electricity - Water Treatment	2,854.60	79.00	2,775.60	79.00	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	1,584.61	260.46	1,324.15	260.46	B6755
1026	52532016	52532016 Electricity - Admin & General	130.00	6.19	123.81	6.19	B6758
1026	52546013	52546013 Grounds Keeping - Water Treatment	-	(1,600.00)	1,600.00	(1,600.00)	B6753
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	(41,803.11)	41,803.11	(41,803.11)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	7,756.15	4,026.15	3,730.00	4,026.15	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	16.78	6.16	10.62	6.16	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	3,421.50	1,762.48	1,659.02	1,762.48	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	404.70	2.56	402.14	2.56	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	7.49	2.59	4.90	2.59	B6758
1026	52550012	52550012 Janitorial - Pumping	23.03	23.03	-	23.03	B6751
1026	52550013	52550013 Janitorial - Water Treatment	-	(1,099.24)	1,099.24	(1,099.24)	B6753
1026	52550016	52550016 Janitorial - Admin & General	6,954.10	(645.25)	7,599.35	(645.25)	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.11	2,333.60	1,454.11	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(218.99)	218.99	(218.99)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	105.00	(253.09)	358.09	(253.09)	B6758
1026	52583013	52583013 Water & WW - Water Treatment	-	1,367.37	(1,367.37)	1,367.37	B6753
1026	52583014	52583014 Water & WW - Transmission & Distribution	187.00	(0.81)	187.81	(0.81)	B6755
1026	52583016	52583016 Water & WW - Admin & General	490.13	(1,959.38)	2,449.51	(1,959.38)	B6758
1026		Total: Building Maintenance and Services	27,722.80	(38,692.34)	66,415.14	(38,692.34)	
1026	52574013	52574013 Telephone - Water Treatment	1,487.00	450.06	1,036.94	450.06	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	978.29	296.11	682.18	296.11	B6755
1026	52574016	52574016 Telephone - Admin & General	30,883.48	17,279.05	13,604.43	17,279.05	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	40.10	4.15	35.95	4.15	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	56.66	(27.20)	83.86	(27.20)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	232.19	232.19	-	232.19	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,161.64	1,058.46	2,103.18	1,058.46	B6758
1026	52574200	52574200 Data Lines - Admin & General	70.33	(1,625.73)	1,696.06	(1,625.73)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	6,238.46	3,130.57	3,107.89	3,130.57	B6758
1026		Total: Telecommunication expenses	43,148.15	20,797.66	22,350.49	20,797.66	
1026	52562513	52562513 Overnight Shipping - Water Treatment	(123.79)	(123.79)	-	(123.79)	B6753
1026	52562514	52562514 Overnight Shipping - Transmission & Distribution	-	(26.95)	26.95	(26.95)	B6755
1026	52562516	52562516 Overnight Shipping - Admin & General	1,178.81	(268.23)	1,447.04	(268.23)	B6758
1026	52566016	52566016 Postage - Admin & General	17.12	(27.30)	44.42	(27.30)	B6758
1026	52566700	52566700 Printing	641.59	(2,184.66)	2,826.25	(2,184.66)	B6758
1026		Total: Postage, printing and stationary	1,713.73	(2,630.93)	4,344.66	(2,630.93)	
1026	52526100	52526100 Credit Line Fees Interco	4,645.64	1,918.61	2,727.03	1,918.61	B6758
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	732.35	440.27	292.08	440.27	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	1,712.23	(2,540.15)	4,252.38	(2,540.15)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.41	1,402.17	13.41	B6758
1026	52582012	52582012 Uniforms - Pumping	322.29	322.29	-	322.29	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	1,710.99	(5,178.38)	6,889.37	(5,178.38)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	751.56	751.56	-	751.56	B6757
1026	52582016	52582016 Uniforms - Admin & General	2,663.39	554.55	2,108.84	554.55	B6757
1026	52599800	52599800 PCard Undistributed	(4,871.64)	(3,543.55)	(1,328.09)	(3,543.55)	B6758
1026		Total: Office supplies and services	9,082.39	(7,261.39)	16,343.78	(7,261.39)	
1026	52534000	52534000 Employee Expenses	3,611.24	(1,451.70)	5,062.94	(1,451.70)	B6758
1026	52534200	52534200 Conferences & Registration	150.00	(2,030.00)	2,180.00	(2,030.00)	B6758
1026	52535000	52535000 Meals Deductible	5,281.26	1,285.59	3,995.67	1,285.59	B6758

1026	52535100	52535100 Meals Non-Deductible	-	(24.41)	24.41	(24.41)	B6758
1026	52567000	52567000 Relocation Expenses	19,228.58	21,580.89	(2,352.31)	21,580.89	B6758
1026		Total: Employee related expense travel & entertainme	28,271.08	19,360.37	8,910.71	19,360.37	
1026	52001200	52001200 M & S Oper - Pumping	124.39	(3,105.25)	3,229.64	(3,105.25)	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,638.16	15.51	5,622.65	15.51	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	9,351.69	(3,273.74)	12,625.43	(3,273.74)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	34.95	34.95	-	34.95	B6207
1026	52001600	52001600 M & S Oper - Admin & General	27,862.48	14,416.33	13,446.15	14,416.33	B6208
1026	52501300	52501300 Misc Oper - Water Treatment	-	(126.95)	126.95	(126.95)	B6753
1026	52501400	52501400 Misc Oper - Transmission & Distribution	1,089.45	887.26	202.19	887.26	B6755
1026	52501600	52501600 Misc Oper - Admin & General	(5,462.66)	(13,831.55)	8,368.89	(13,831.55)	B6758
1026	52514700	52514700 Community Partnerships	19,173.46	19,148.46	25.00	19,148.46	B6758
1026	52514900	52514900 Customer Education	2,068.00	(1,546.68)	3,614.68	(1,546.68)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	600.87	600.87	-	600.87	B6758
1026	52514904	52514904 Customer Education Communication - Conservation	-	(943.92)	943.92	(943.92)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(18,475.18)	18,475.18	(18,475.18)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	5,075.28	553.45	4,521.83	553.45	B6758
1026	52554500	52554500 Lab Supplies	10,307.92	(8,070.39)	18,378.31	(8,070.39)	B6753
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	16.67	16.67	-	16.67	B6758
1026	52585000	52585000 Discounts Available	(17,022.16)	(11,557.63)	(5,464.53)	(11,557.63)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	3.33	(35.09)	38.42	(35.09)	B6758
1026		Total: Miscellaneous expenses	60,297.32	(25,276.57)	85,573.89	(25,276.57)	
1026	54110016	54110016 Rents-Real Property - Admin & General	6,716.72	401.58	6,315.14	401.58	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	6,797.44	401.58	6,395.86	401.58	
1026	55000000	55000000 Transportation (O&M) - Natural Account	87,474.85	27,400.37	60,074.48	27,400.37	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	-	(1,282.93)	1,282.93	(1,282.93)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	297.18	(1,134.30)	1,431.48	(1,134.30)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	235.79	(1,188.26)	1,424.05	(1,188.26)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	60.60	43.60	17.00	43.60	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(106,077.82)	(30,819.25)	(75,258.57)	(30,819.25)	B6508
1026	55010100	55010100 Transportation Lease Costs	(33,188.55)	(33,612.52)	423.97	(33,612.52)	B6508
1026	55010200	55010200 Transportation Lease Fuel	27,842.29	3,203.57	24,638.72	3,203.57	B6508
1026	55010300	55010300 Transportation Lease Maint	40,643.66	28,368.87	12,274.79	28,368.87	B6508
1026	55010500	55010500 Transportation - Reimburse Non-AW Vehicle Use	151.96	151.96	-	151.96	B6508
1026		Total: Transportation	17,439.96	(8,868.89)	26,308.85	(8,868.89)	
1026		Total: Operating supplies and services	279,651.31	(10,789.52)	290,440.83	(10,789.52)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	(67,713.94)	(113,824.17)	46,110.23	(113,824.17)	B6707
1026		Total: Uncollectible accounts expense	(67,713.94)	(113,824.17)	46,110.23	(113,824.17)	
1026	52501500	52501500 Misc Oper - Customer Accounting	(34.90)	(34.90)	-	(34.90)	B6757
1026	52510015	52510015 Bank Service Charges - Customer Accounting	6,695.13	(1,178.01)	7,873.14	(1,178.01)	B6757
1026		Total: Customer accounting, other	6,660.23	(1,212.91)	7,873.14	(1,212.91)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.82)	1,714.57	(136.82)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,859.93	19,035.94	49,823.99	19,035.94	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,434.41	1,772.25	2,662.16	1,772.25	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,760.11)	(873.45)	(886.66)	(873.45)	B6588
1026	55730000	55730000 Insurance Other	497.97	(293.77)	791.74	(293.77)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	(951.26)	22,198.64	(951.26)	B6598
1026		Total: Insurance other than group	94,857.33	18,552.89	76,304.44	18,552.89	
1026	62002200	62002200 M&S Maint - Pumping	8,622.54	(20,394.93)	29,017.47	(20,394.93)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	(198.86)	(8,032.98)	7,834.12	(8,032.98)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	7,315.31	(10,351.53)	17,666.84	(10,351.53)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	922.78	(2,752.93)	3,675.71	(2,752.93)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	4,712.00	4,712.00	-	4,712.00	B6752
1026	62502200	62502200 Misc Maint - Pumping	6,591.72	4,932.22	1,659.50	4,932.22	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	-	(98.33)	98.33	(98.33)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	253.98	(5,712.85)	5,966.83	(5,712.85)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	550.07	(15.19)	565.26	(15.19)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	50,620.71	32,994.01	17,626.70	32,994.01	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,305.00	(581.25)	1,886.25	(581.25)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	2,664.46	(6,135.54)	8,800.00	(6,135.54)	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	31,879.12	15,584.84	16,294.28	15,584.84	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	5,577.73	(34,769.61)	40,347.34	(34,769.61)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	876.19	273.62	602.57	273.62	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	10,793.06	3,902.59	6,890.47	3,902.59	B6358
1026		Total: Maintenance supplies and services	132,485.81	(26,445.86)	158,931.67	(26,445.86)	
1026	88101000	88101000 Capital Movements - UP	4,780,021.12	4,667,513.58	112,507.54	4,667,513.58	B6758
1026	88106000	88106000 Capital Movements - CCNC	(2,922,107.64)	(3,941,221.86)	1,019,114.22	(3,941,221.86)	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,413,210.85	1,559,325.73	853,885.12	1,559,325.73	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(42,206.56)	(41,954.56)	(252.00)	(41,954.56)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	169,096.75	312,195.75	(143,099.00)	312,195.75	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	68,901.62	(107,997.38)	176,899.00	(107,997.38)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	(23,001.03)	(24,768.01)	1,766.98	(24,768.01)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	(130,027.04)	(134,679.32)	4,652.28	(134,679.32)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	988,818.73	865,344.97	123,473.76	865,344.97	B6758
1026	88257100	88257100 Capital Movements - RWIP	(647,786.36)	(694,145.82)	46,359.46	(694,145.82)	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(7,368.49)	4,059.77	(11,428.26)	4,059.77	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	7,368.49	(4,059.77)	11,428.26	(4,059.77)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(3,402.50)	103,258.08	(106,660.58)	103,258.08	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	-	(103,029.88)	103,029.88	(103,029.88)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(4,651,517.94)	(2,459,841.28)	(2,191,676.66)	(2,459,841.28)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,185,621.78	207,804.46	1,977,817.32	207,804.46	
1026	68011000	68011000 Depreciation Exp - UPIS General	847,251.41	21,304.83	825,946.58	21,304.83	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	130,435.97	16,648.42	113,787.55	16,648.42	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(47,956.17)	(11,004.41)	(36,951.76)	(11,004.41)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,890.94)	(201.01)	(5,689.93)	(201.01)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.78)	(391.35)	(19,028.43)	(391.35)	B403
1026		Total: Depreciation	904,420.49	26,356.48	878,064.01	26,356.48	
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	72,100.98	3,698.77	68,402.21	3,698.77	B403

1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.24)	(62.02)	(2,456.22)	(62.02)	B403
1026		Total: Removal costs, net	69,067.44	3,638.66	65,428.78	3,638.66	
1026		Total: Depreciation and amortization	973,580.90	29,995.14	943,585.76	29,995.14	
1026	69011000	69011000 FIT - Current	254,981.33	148,555.67	106,425.66	148,555.67	B40910
1026		Total: Current federal income taxes - operating	254,981.33	148,555.67	106,425.66	148,555.67	
1026	69021000	69021000 SIT - Current	79,880.40	56,224.78	23,655.62	56,224.78	B40911
1026		Total: Current state income taxes - operating	79,880.40	56,224.78	23,655.62	56,224.78	
1026		Total: Current income taxes - operating	334,861.73	204,780.45	130,081.28	204,780.45	
1026	69065000	69065000 Deferred FIT - Other	73,358.16	74,553.05	(1,194.89)	74,553.05	B41010
1026		Total: Deferred federal income tax expense	73,358.16	74,553.05	(1,194.89)	74,553.05	
1026	69073500	69073500 Deferred SIT - Other	35,295.91	(53,135.67)	88,431.58	(53,135.67)	B41011
1026		Total: Deferred state income tax expense	35,295.91	(53,135.67)	88,431.58	(53,135.67)	
1026		Total: Deferred taxes	108,654.07	21,417.38	87,236.69	21,417.38	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(417.90)	181.32	(599.22)	181.32	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	3,903.84	(3,903.84)	3,903.84	B41211
1026		Total: Amortization of investment tax credits	(417.90)	4,085.16	(4,503.06)	4,085.16	
1026		Total: Incomes Taxes -Operating	443,097.90	230,282.99	212,814.91	230,282.99	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	10.29	(33.82)	44.11	(33.82)	B40812
1026	68532100	68532100 FUTA Cap Credits	7.92	9.19	(1.27)	9.19	B40812
1026	68533000	68533000 FICA	62,091.54	16,378.17	45,713.37	16,378.17	B40812
1026	68533100	68533100 FICA Cap Credits	(18,123.09)	(3,452.05)	(14,671.04)	(3,452.05)	B40812
1026	68535000	68535000 SUTA	(133.81)	(890.44)	756.63	(890.44)	B40812
1026	68535100	68535100 SUTA Cap Credits	95.83	96.20	(0.37)	96.20	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	(29,756.00)	93,756.00	(29,756.00)	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	548,724.65	25,031.90	523,692.75	25,031.90	
1026		Total: Operating expenses, net	4,151,025.23	493,114.49	3,657,910.74	493,114.49	
1026		Total: Operating Income (loss)	(1,692,719.95)	136,919.12	(1,829,639.07)	136,919.12	
1026	81810000	81810000 Interest Income	(91,304.56)	(91,304.56)	-	(91,304.56)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(1,323.68)	(1,323.68)	-	(1,323.68)	B4273
1026		Total: Interest income	(92,628.24)	(92,628.24)	-	(92,628.24)	
1026	70510000	70510000 AFUDC - Equity	(29,995.05)	(11,460.46)	(18,534.59)	(11,460.46)	B420
1026		Total: Allowance for funds used during construction	(29,995.05)	(11,460.46)	(18,534.59)	(11,460.46)	
1026	71511000	71511000 M&J Revenues	(7,995.00)	(3,715.00)	(4,280.00)	(3,715.00)	B415
1026	71521000	71521000 M&J Expenses	43,216.63	41,782.62	1,434.01	41,782.62	B416
1026		Total: Other miscellaneous income	35,221.63	38,067.62	(2,845.99)	38,067.62	
1026		Total: Other Income	(87,401.66)	(66,021.08)	(21,380.58)	(66,021.08)	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
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	45,312.49	338,375.99	45,312.49	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	45,312.49	379,545.30	45,312.49	
1026	81315000	81315000 Interest Short Term Debt Intercompany	4,818.08	(13,952.40)	18,770.48	(13,952.40)	B4272
1026		Total: Interest on short-term debt	4,818.08	(13,952.40)	18,770.48	(13,952.40)	
1026	81500000	81500000 Interest Other	64.88	64.88	-	64.88	B4275
1026		Total: Other interest expense	64.88	64.88	-	64.88	
1026	85000000	85000000 AFUDC Debt	(33,114.88)	(12,652.38)	(20,462.50)	(12,652.38)	B420
1026		Total: Allowance for borrowed funds used during cons	(33,114.88)	(12,652.38)	(20,462.50)	(12,652.38)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.82	(0.15)	187.97	(0.15)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.99	6,275.61	6,464.38	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,767.81	(3,148.66)	4,916.47	(3,148.66)	B428
1026		Total: Amortization of debt expense	14,695.62	3,126.80	11,568.82	3,126.80	
1026		Total: Interest Charges	411,321.49	21,899.39	389,422.10	21,899.39	
1026		Total: Other Income (Expenses)	324,394.21	(44,179.56)	368,573.77	(44,179.56)	
1026		Total: Income (loss) before income taxes	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	
1026		Total: Net income (loss)	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	
1026		Total: Net Income Available to common stockholders	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	
1026		Total: PROFIT & LOSS STATEMENT	(1,368,325.74)	92,739.56	(1,461,065.30)	92,739.56	

Tennessee American Water Company
Trial Balance as of November 30, 2023

Company Code	Account Number	Description	November 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,821,061.86)	(76,916.62)	(1,744,145.24)	(76,916.62)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(607,303.71)	(26,329.36)	(580,974.35)	(26,329.36)	B4611
1026	40112000	40112000 Residential Sales Unbilled	(59,428.17)	(91,875.48)	32,447.31	(91,875.48)	B4611
1026		Total: Water revenues - residential	(2,487,793.74)	(195,121.46)	(2,292,672.28)	(195,121.46)	
1026	40121000	40121000 Commercial Sales Billed	(1,278,827.13)	32,446.48	(1,311,273.61)	32,446.48	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(426,220.86)	10,040.50	(436,261.36)	10,040.50	B4612
1026	40122000	40122000 Commercial Sales Unbilled	(120,551.12)	(155,575.36)	35,024.24	(155,575.36)	B4612
1026		Total: Water revenues - commercial	(1,825,599.11)	(113,088.38)	(1,712,510.73)	(113,088.38)	
1026	40131000	40131000 Industrial Sales Billed	(317,996.78)	14,387.90	(332,384.68)	14,387.90	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(105,956.52)	4,594.66	(110,551.18)	4,594.66	B4613
1026	40132000	40132000 Industiral Sales Unbilled	(7,026.37)	(8,051.95)	1,025.58	(8,051.95)	B4613
1026		Total: Water revenues - industrial	(430,979.67)	10,930.61	(441,910.28)	10,930.61	
1026	40145000	40145000 Private Fire Billed	(222,669.21)	18,613.93	(241,283.14)	18,613.93	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(72,654.18)	5,332.06	(77,986.24)	5,332.06	B4622
1026	40146000	40146000 Private Fire Unbilled	1,381.99	(2,697.68)	4,079.67	(2,697.68)	B4622
1026		Total: Water revenues - private fire	(293,941.40)	21,248.31	(315,189.71)	21,248.31	
1026	40151000	40151000 Public Authority Billed	(204,106.01)	32,128.09	(236,234.10)	32,128.09	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(68,023.01)	10,396.85	(78,419.86)	10,396.85	B4614
1026	40152000	40152000 Public Authority Unbilled	(31,479.53)	(25,771.45)	(5,708.08)	(25,771.45)	B4614
1026		Total: Water revenues - public authority	(303,608.55)	16,753.49	(320,362.04)	16,753.49	
1026	40161000	40161000 Sales for Resale Billed	(61,001.43)	42,951.70	(103,953.13)	42,951.70	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(20,325.70)	14,249.10	(34,574.80)	14,249.10	B466
1026	40162000	40162000 Sales for Resale Unbilled	(32,518.38)	(43,946.71)	11,428.33	(43,946.71)	B466
1026		Total: Water revenues - sales for resale	(113,845.51)	13,254.09	(127,099.60)	13,254.09	
1026	40189900	40189900 Other Water Revenue	161,903.92	(131,875.65)	293,779.57	(131,875.65)	B474
1026		Total: Water revenues - other	161,903.92	(131,875.65)	293,779.57	(131,875.65)	
1026		Total: Water revenues	(5,293,864.06)	(377,898.99)	(4,915,965.07)	(377,898.99)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(28,504.32)	7,353.22	(35,857.54)	7,353.22	B470
1026	40310200	40310200 Other Revenue - Rent	(17,650.23)	-	(17,650.23)	-	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,460.00)	(360.00)	(3,100.00)	(360.00)	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(17,400.00)	320.00	(17,720.00)	320.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,490.01)	(21.45)	(1,468.56)	(21.45)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(26,460.00)	(7,650.00)	(18,810.00)	(7,650.00)	B471
1026		Total: Other revenues	(94,964.56)	(358.23)	(94,606.33)	(358.23)	
1026		Total: Operating revenues	(5,388,828.62)	(378,257.22)	(5,010,571.40)	(378,257.22)	
1026	51010000	51010000 Purchased Water	22,073.45	8,278.21	13,795.24	8,278.21	B6101
1026		Total: Purchased water	22,073.45	8,278.21	13,795.24	8,278.21	
1026	51510011	51510011 Purchased Power - Source of Supply	2,950.56	(1,005.37)	3,955.93	(1,005.37)	B6151
1026	51510012	51510012 Purchased Power - Pumping	221,329.88	17,507.76	203,822.12	17,507.76	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,409.34	(3,055.09)	9,464.43	(3,055.09)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	4,051.44	2,872.48	1,178.96	2,872.48	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(223,100.92)	(199,180.27)	(23,920.65)	(199,180.27)	B6158
1026		Total: Fuel and power	11,640.30	(182,860.49)	194,500.79	(182,860.49)	
1026	51800000	51800000 Chemicals	179,800.65	17,949.54	161,851.11	17,949.54	B6183
1026		Total: Chemicals	179,800.65	17,949.54	161,851.11	17,949.54	
1026	51110000	51110000 Waste Disposal	54,011.10	15,669.32	38,341.78	15,669.32	B6753
1026		Total: Waste disposal	54,011.10	15,669.32	38,341.78	15,669.32	
1026		Total: Production costs	267,525.50	(140,963.42)	408,488.92	(140,963.42)	
1026	50100000	50100000 Labor Natural Account	248,199.14	19,216.36	228,982.78	19,216.36	B6018
1026	50100001	50100001 Labor Expense Accrual	12,587.23	2,570.57	10,016.66	2,570.57	B6018
1026	50101200	50101200 Labor Oper Pumping	110,676.31	3,450.49	107,225.82	3,450.49	B6011
1026	50101300	50101300 Labor Oper Water Treatment	19,323.40	1,362.02	17,961.38	1,362.02	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	68,288.03	(1,013.33)	69,301.36	(1,013.33)	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	31,781.39	4,743.96	27,037.43	4,743.96	B6017
1026	50101600	50101600 Labor Oper Admin & General	80,690.31	8,228.75	72,461.56	8,228.75	B6018
1026	50102200	50102200 Labor Maint Pumping	3,001.40	3,001.40	-	3,001.40	B6012
1026	50102300	50102300 Labor Maint Water Treatment	3,359.13	2,020.67	1,338.46	2,020.67	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	11,308.80	2,850.36	8,458.44	2,850.36	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	21,641.33	1,850.50	19,790.83	1,850.50	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	21,819.68	3,953.14	17,866.54	3,953.14	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	15,888.02	(18,893.77)	34,781.79	(18,893.77)	B6016
1026	50109900	50109900 Labor Capitalized Credits	(232,418.12)	(27,559.84)	(204,858.28)	(27,559.84)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	43,751.42	29,263.55	14,487.87	29,263.55	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	9,084.44	2,533.58	6,550.86	2,533.58	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,665.94	730.48	935.46	730.48	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	4,024.44	2,575.06	1,449.38	2,575.06	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	113.75	(99.80)	213.55	(99.80)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	218.24	(924.31)	1,142.55	(924.31)	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	26.18	(16.53)	42.71	(16.53)	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	962.90	(321.30)	1,284.20	(321.30)	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,334.68	228.15	1,106.53	228.15	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	4,050.37	2,748.95	1,301.42	2,748.95	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	9,444.40	6,518.96	2,925.44	6,518.96	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(43,751.42)	(29,263.55)	(14,487.87)	(29,263.55)	B6018
1026	50171000	50171000 Annual Performance Plan	45,314.44	2,420.84	42,893.60	2,420.84	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,483.26)	(1,123.89)	(7,359.37)	(1,123.89)	B6018
1026		Total: Salaries and wages	483,902.57	21,051.47	462,851.10	21,051.47	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(4,998.65)	1,944.80	(6,943.45)	1,944.80	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,297.00	241.00	41,297.00	B6048
1026		Total: Pension expense	49,026.35	35,278.80	13,747.55	35,278.80	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(1,933.14)	577.78	(2,510.92)	577.78	B6048
1026	50550000	50550000 Group Insurance Expense	149,134.92	1,193.89	147,941.03	1,193.89	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	(56,908.40)	(8,715.14)	(48,193.26)	(8,715.14)	B6048

1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	23,668.38	28,085.53	(4,417.15)	28,085.53	
1026	50421000	50421000 401k Expense	20,616.84	1,639.08	18,977.76	1,639.08	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,098.57)	(1,507.94)	(6,590.63)	(1,507.94)	B6048
1026	50422000	50422000 Defined Contribution Expense	29,178.76	1,449.26	27,729.50	1,449.26	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,482.09)	(2,188.74)	(8,293.35)	(2,188.74)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	2,548.97	(61.12)	2,610.09	(61.12)	B6048
1026	50426000	50426000 Retiree Medical Expense	2,588.80	55.83	2,532.97	55.83	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(796.02)	(223.93)	(572.09)	(223.93)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,750.00	-	2,750.00	B6041
1026	50450014	50450014 Other Welfare - Transm & Distrib	-	(1,000.00)	1,000.00	(1,000.00)	B6045
1026	50450016	50450016 Other Welfare - Admin & General	1,353.59	(463.97)	1,817.56	(463.97)	B6048
1026	50451000	50451000 Employee Awards	437.55	317.27	120.28	317.27	B6048
1026	50452000	50452000 Employee Physical Exams	385.09	385.09	-	385.09	B6048
1026	50457000	50457000 Training	726.35	(2,880.05)	3,606.40	(2,880.05)	B6048
1026		Total: Other benefits	41,209.27	(1,729.22)	42,938.49	(1,729.22)	
1026		Total: Employee-related costs	597,806.57	82,686.58	515,119.99	82,686.58	
1026	53401000	53401000 AWWSC Services - Labor OPEX	280,057.38	34,968.50	245,088.88	34,968.50	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,719.80	(5,357.13)	12,076.93	(5,357.13)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	34,942.97	3,439.98	31,502.99	3,439.98	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	26,424.32	5,435.11	20,989.21	5,435.11	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	65,433.20	(12,378.09)	77,811.29	(12,378.09)	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	35,438.69	(4,885.76)	40,324.45	(4,885.76)	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	10,466.95	(6,927.81)	17,394.76	(6,927.81)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	89,625.02	(19,426.66)	109,051.68	(19,426.66)	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	32,144.41	9,985.30	22,159.11	9,985.30	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	31,445.34	22,301.36	9,143.98	22,301.36	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	38,029.29	1,152.02	36,877.27	1,152.02	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	16,704.49	1,774.53	14,929.96	1,774.53	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	(838.05)	5,171.33	(6,009.38)	5,171.33	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	645.45	(377.64)	1,023.09	(377.64)	B6348
1026		Total: Service Company Costs	667,239.26	34,875.04	632,364.22	34,875.04	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(5,000.00)	5,000.00	(5,000.00)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	296.00	296.00	-	296.00	B6351
1026	53150013	53150013 Contract Svc-Other - Water Treatment	-	(2,898.95)	2,898.95	(2,898.95)	B6353
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	34,998.28	(51,255.09)	86,253.37	(51,255.09)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	27,587.84	16,664.65	10,923.19	16,664.65	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	336.00	(1,149.00)	1,485.00	(1,149.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	9,637.00	(5,773.00)	15,410.00	(5,773.00)	B6328
1026	53155000	53155000 Contract Services - Legal	22,335.95	(2,530.76)	24,866.71	(2,530.76)	B6338
1026		Total: Contracted services	95,191.07	(51,646.15)	146,837.22	(51,646.15)	
1026	52532013	52532013 Electricity - Water Treatment	2,198.44	(18.88)	2,217.32	(18.88)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	602.92	(88.82)	691.74	(88.82)	B6755
1026	52532016	52532016 Electricity - Admin & General	120.48	(32.29)	152.77	(32.29)	B6758
1026	52546014	52546014 Grounds Keeping - Transmission & Distribution	-	(3,942.98)	3,942.98	(3,942.98)	B6755
1026	52546016	52546016 Grounds Keeping - Admin & General	15,377.00	3,896.00	11,481.00	3,896.00	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	5.09	(10.53)	15.62	(10.53)	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,060.97	(478.52)	2,539.49	(478.52)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	529.52	(371.37)	900.89	(371.37)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	23.29	7.59	15.70	7.59	B6758
1026	52550016	52550016 Janitorial - Admin & General	409.34	(29,421.30)	29,830.64	(29,421.30)	B6758
1026	52571011	52571011 Security Service - Source of Supply	4,396.01	502.14	3,893.87	502.14	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	-	(102.57)	102.57	(102.57)	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	-	(218.99)	218.99	(218.99)	B6755
1026	52578016	52578016 Trash Removal - Admin & General	734.65	(522.79)	1,257.44	(522.79)	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	179.70	(205.60)	385.30	(205.60)	B6755
1026	52583016	52583016 Water & WW - Admin & General	702.39	704.92	(2.53)	704.92	B6758
1026		Total: Building Maintenance and Services	27,339.80	(30,303.99)	57,643.79	(30,303.99)	
1026	52574013	52574013 Telephone - Water Treatment	1,306.76	270.02	1,036.74	270.02	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	859.71	177.66	682.05	177.66	B6755
1026	52574016	52574016 Telephone - Admin & General	31,688.11	12,483.96	19,204.15	12,483.96	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	42.53	9.27	33.26	9.27	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	59.85	(14.38)	74.23	(14.38)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	10.22	10.22	-	10.22	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,726.47	741.08	2,985.39	741.08	B6758
1026	52574200	52574200 Data Lines - Admin & General	71.85	1,518.36	(1,446.51)	1,518.36	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	11,335.32	8,661.25	2,674.07	8,661.25	B6758
1026		Total: Telecommunication expenses	49,100.82	23,857.44	25,243.38	23,857.44	
1026	52562513	52562513 Overnight Shipping - Water Treatment	-	11.74	(11.74)	11.74	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	418.69	(192.66)	611.35	(192.66)	B6758
1026	52566016	52566016 Postage - Admin & General	132.00	64.75	67.25	64.75	B6758
1026	52566700	52566700 Printing	-	(1,299.89)	1,299.89	(1,299.89)	B6758
1026		Total: Postage, printing and stationary	550.69	(1,416.06)	1,966.75	(1,416.06)	
1026	52526100	52526100 Credit Line Fees Interco	4,535.98	1,721.83	2,814.15	1,721.83	B6758
1026	52562011	52562011 Office & Admin Supplies - Source of Supply	33.81	33.81	-	33.81	B6751
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	545.35	(842.58)	1,387.93	(842.58)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	952.21	(3,284.12)	4,236.33	(3,284.12)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.43	1,402.15	13.43	B6758
1026	52582012	52582012 Uniforms - Pumping	486.28	(533.29)	1,019.57	(533.29)	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	386.69	(6,361.06)	6,747.75	(6,361.06)	B6755
1026	52582016	52582016 Uniforms - Admin & General	4,355.03	1,219.80	3,135.23	1,219.80	B6757
1026	52599800	52599800 PCard Undistributed	2,227.48	956.58	1,270.90	956.58	B6758
1026		Total: Office supplies and services	14,938.41	(7,075.60)	22,014.01	(7,075.60)	
1026	52534000	52534000 Employee Expenses	2,904.90	(4,223.06)	7,127.96	(4,223.06)	B6758
1026	52534200	52534200 Conferences & Registration	40.00	(1,130.00)	1,170.00	(1,130.00)	B6758
1026	52535000	52535000 Meals Deductible	2,550.12	(1,012.05)	3,562.17	(1,012.05)	B6758
1026	52535100	52535100 Meals Non-Deductible	57.10	57.10	-	57.10	B6758
1026	52567000	52567000 Relocation Expenses	36,533.03	33,731.07	2,801.96	33,731.07	B6758
1026		Total: Employee related expense travel & entertainme	42,085.15	27,423.06	14,662.09	27,423.06	
1026	52000000	52000000 M & S (O&M) - Natural Account	332.87	(90.67)	423.54	(90.67)	B6205
1026	52001100	52001100 M & S Oper - Source of Supply	114.76	114.76	-	114.76	B6201
1026	52001200	52001200 M & S Oper - Pumping	(140.02)	(140.02)	-	(140.02)	B6201

1026	52001300	52001300 M & S Oper - Water Treatment	5,594.59	(11.90)	5,606.49	(11.90)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	13,071.85	(15,069.05)	28,140.90	(15,069.05)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	-	(72.08)	72.08	(72.08)	B6207
1026	52001600	52001600 M & S Oper - Admin & General	2,827.51	(35,859.08)	38,686.59	(35,859.08)	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	677.48	644.98	32.50	644.98	B6755
1026	52501600	52501600 Misc Oper - Admin & General	1,404.02	3,379.42	(1,975.40)	3,379.42	B6758
1026	52514700	52514700 Community Partnerships	4,000.00	(250.00)	4,250.00	(250.00)	B6758
1026	52514900	52514900 Customer Education	6,000.00	(3,975.90)	9,975.90	(3,975.90)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	3,097.23	3,097.23	-	3,097.23	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(4,751.85)	4,751.85	(4,751.85)	B6758
1026	52515001	52515001 Community Relations - Specialty	-	(9,921.87)	9,921.87	(9,921.87)	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,738.28	(2,633.55)	7,371.83	(2,633.55)	B6758
1026	52554500	52554500 Lab Supplies	11,658.63	(8,561.17)	20,219.80	(8,561.17)	B6753
1026	52564000	52564000 Penalties Nondeductible	-	(57.58)	57.58	(57.58)	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.31	1,419.18	16.31	B6758
1026	52579000	52579000 Trustee Fees	297.50	(16.67)	314.17	(16.67)	B6758
1026	52585000	52585000 Discounts Available	(5,035.91)	(1,510.86)	(3,525.05)	(1,510.86)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	7.73	26.59	(18.86)	26.59	B6758
1026		Total: Miscellaneous expenses	50,082.01	(75,642.96)	125,724.97	(75,642.96)	
1026	54110016	54110016 Rents-Real Property - Admin & General	-	75.39	(75.39)	75.39	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	80.72	-	80.72	-	B6425
1026		Total: Rents	80.72	75.39	5.33	75.39	
1026	55000000	55000000 Transportation (O&M) - Natural Account	220,820.32	(27,452.03)	248,272.35	(27,452.03)	B6508
1026	55000012	55000012 Transportation Oper - Pumping	-	(102.75)	102.75	(102.75)	B6501
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	20.73	(13,953.99)	13,974.72	(13,953.99)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	(235.90)	(1,148.20)	912.30	(1,148.20)	B6508
1026	55000023	55000023 Transportation Maint - Water Treatment	-	(58.18)	58.18	(58.18)	B6504
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(767.90)	767.90	(767.90)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	38.18	(3,040.72)	3,078.90	(3,040.72)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(242,610.08)	20,665.53	(263,275.61)	20,665.53	B6508
1026	55010100	55010100 Transportation Lease Costs	43,888.63	41,355.95	2,532.68	41,355.95	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,476.62	(4,488.49)	23,965.11	(4,488.49)	B6508
1026	55010300	55010300 Transportation Lease Maint	15,077.88	(1,640.57)	16,718.45	(1,640.57)	B6508
1026		Total: Transportation	56,476.38	9,368.65	47,107.73	9,368.65	
1026		Total: Operating supplies and services	335,845.05	(105,360.22)	441,205.27	(105,360.22)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	31,080.88	15,668.60	15,412.28	15,668.60	B6707
1026		Total: Uncollectible accounts expense	31,080.88	15,668.60	15,412.28	15,668.60	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	3,909.41	(3,351.30)	7,260.71	(3,351.30)	B6757
1026	52520000	52520000 Collection Agencies	(126.25)	(126.25)	-	(126.25)	B6757
1026		Total: Customer accounting, other	3,783.16	(3,477.55)	7,260.71	(3,477.55)	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	69,173.66	20,595.67	48,577.99	20,595.67	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,573.28	1,950.72	2,622.56	1,950.72	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,795.12)	(921.76)	(873.36)	(921.76)	B6588
1026	55730000	55730000 Insurance Other	991.55	229.81	761.74	229.81	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	95,768.50	23,416.25	72,352.25	23,416.25	
1026	62002200	62002200 M&S Maint - Pumping	4,698.14	(13,050.61)	17,748.75	(13,050.61)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	5,606.68	(30,213.48)	35,820.16	(30,213.48)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	12,435.72	(4,532.09)	16,967.81	(4,532.09)	B6206
1026	62002600	62002600 M&S Maint - Admin & General	359.30	(2,466.15)	2,825.45	(2,466.15)	B6208
1026	62502300	62502300 Misc Maint - Water Treatment	2,000.00	(3,366.13)	5,366.13	(3,366.13)	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	(218.28)	(1,152.32)	934.04	(1,152.32)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(9,772.00)	10,230.01	(9,772.00)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	25,922.08	2,487.28	23,434.80	2,487.28	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,618.50	(260.50)	1,879.00	(260.50)	B6756
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	18,450.00	14,919.00	3,531.00	14,919.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	8,976.75	6,548.09	2,428.66	6,548.09	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	-	(6,342.90)	6,342.90	(6,342.90)	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	7,967.95	19,219.01	(11,251.06)	19,219.01	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	30,944.36	14,828.21	16,116.15	14,828.21	B6358
1026		Total: Maintenance supplies and services	119,219.21	(13,154.59)	132,373.80	(13,154.59)	
1026	88101000	88101000 Capital Movements - UP	457,620.02	(1,171,815.68)	1,629,435.70	(1,171,815.68)	B6758
1026	88106000	88106000 Capital Movements - CCNC	2,277,584.09	1,225,573.37	1,052,010.72	1,225,573.37	B6758
1026	88107000	88107000 Capital Movements - CWIP	2,607,518.18	2,569,251.43	38,266.75	2,569,251.43	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(2,850.85)	6,184.21	(9,035.06)	6,184.21	B6758
1026	88252100	88252100 Capital Movements - ADV NT	247,547.90	247,547.90	-	247,547.90	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	(758,826.37)	(600,912.37)	(157,914.00)	(600,912.37)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	153,028.07	153,028.07	-	153,028.07	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	39,247.11	39,247.11	-	39,247.11	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	270,470.54	(73,211.99)	343,682.53	(73,211.99)	B6758
1026	88257100	88257100 Capital Movements - RWIP	207,927.55	441,604.71	(233,677.16)	441,604.71	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	7,202.24	7,202.24	-	7,202.24	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	13,572.00	(13,572.00)	13,572.00	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(21,701.59)	(12,710.87)	(8,990.72)	(12,710.87)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(5,484,766.89)	(2,844,560.13)	(2,640,206.76)	(2,844,560.13)	B6758
1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,118,268.13	(106,309.31)	2,224,577.44	(106,309.31)	
1026	68011000	68011000 Depreciation Exp - UPIS General	851,766.15	23,338.01	828,428.14	23,338.01	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	132,182.52	17,364.66	114,817.86	17,364.66	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(49,075.34)	(8,697.74)	(40,377.60)	(8,697.74)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,894.09)	(105.50)	(5,788.59)	(105.50)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,426.41)	(379.22)	(19,047.19)	(379.22)	B403
1026		Total: Depreciation	909,552.83	31,520.21	878,032.62	31,520.21	
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	72,360.22	3,823.85	68,536.37	3,823.85	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.30)	1.91	(517.21)	1.91	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,519.28)	(59.92)	(2,459.36)	(59.92)	B403
1026		Total: Removal costs, net	69,325.64	3,765.84	65,559.80	3,765.84	
1026		Total: Depreciation and amortization	978,971.44	35,286.05	943,685.39	35,286.05	
1026	69011000	69011000 FIT - Current	184,262.09	(1,567.93)	185,830.02	(1,567.93)	B40910
1026		Total: Current federal income taxes - operating	184,262.09	(1,567.93)	185,830.02	(1,567.93)	

1026	69021000	69021000 SIT - Current	57,478.98	(4,710.03)	62,189.01	(4,710.03)	B40911
1026		Total: Current state income taxes - operating	57,478.98	(4,710.03)	62,189.01	(4,710.03)	
1026		Total: Current income taxes - operating	241,741.07	(6,277.96)	248,019.03	(6,277.96)	
1026	69065000	69065000 Deferred FIT - Other	54,969.54	55,004.18	(34.64)	55,004.18	B41010
1026		Total: Deferred federal income tax expense	54,969.54	55,004.18	(34.64)	55,004.18	
1026	69073500	69073500 Deferred SIT - Other	31,297.37	28,734.54	2,562.83	28,734.54	B41011
1026		Total: Deferred state income tax expense	31,297.37	28,734.54	2,562.83	28,734.54	
1026		Total: Deferred taxes	86,266.91	83,738.72	2,528.19	83,738.72	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(318.41)	(301.04)	(17.37)	(301.04)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	113.13	(113.13)	113.13	B41211
1026		Total: Amortization of investment tax credits	(318.41)	(187.91)	(130.50)	(187.91)	
1026		Total: Incomes Taxes -Operating	327,689.57	77,272.85	250,416.72	77,272.85	
1026	68520000	68520000 Property Taxes	335,192.10	35,629.65	299,562.45	35,629.65	B40811
1026	68532000	68532000 FUTA	-	(15.45)	15.45	(15.45)	B40812
1026	68533000	68533000 FICA	48,629.43	267.57	48,361.86	267.57	B40812
1026	68533100	68533100 FICA Cap Credits	(18,268.04)	(3,843.91)	(14,424.13)	(3,843.91)	B40812
1026	68535000	68535000 SUTA	-	(4.19)	4.19	(4.19)	B40812
1026	68543000	68543000 Other Taxes and Licenses	131,612.00	70,612.00	61,000.00	70,612.00	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	602,749.36	109,696.67	493,052.69	109,696.67	
1026		Total: Operating expenses, net	4,027,678.50	115,946.26	3,911,732.24	115,946.26	
1026		Total: Operating Income (loss)	(1,361,150.12)	(262,310.96)	(1,098,839.16)	(262,310.96)	
1026	81810000	81810000 Interest Income	(31,157.67)	(31,157.67)	-	(31,157.67)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(586.93)	(586.93)	-	(586.93)	B4273
1026		Total: Interest income	(31,744.60)	(31,744.60)	-	(31,744.60)	
1026	70510000	70510000 AFUDC - Equity	(34,798.57)	(14,818.02)	(19,980.55)	(14,818.02)	B420
1026		Total: Allowance for funds used during construction	(34,798.57)	(14,818.02)	(19,980.55)	(14,818.02)	
1026	71511000	71511000 M&J Revenues	(6,282.00)	(6,282.00)	-	(6,282.00)	B415
1026	71521000	71521000 M&J Expenses	24,799.32	22,987.58	1,811.74	22,987.58	B416
1026		Total: Other miscellaneous income	18,517.32	16,705.58	1,811.74	16,705.58	
1026		Total: Other Income	(48,025.85)	(29,857.04)	(18,168.81)	(29,857.04)	
1026	75840000	75840000 Lobbying Expenses	474.38	(57.87)	532.25	(57.87)	B426
1026		Total: Other miscellaneous deductions	474.38	(57.87)	532.25	(57.87)	
1026		Total: Other Deductions	474.38	(57.87)	532.25	(57.87)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.51	45,312.51	338,376.00	45,312.51	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	424,857.82	45,312.51	379,545.31	45,312.51	
1026	81315000	81315000 Interest Short Term Debt Intercompany	6,129.78	(14,839.03)	20,968.81	(14,839.03)	B4272
1026		Total: Interest on short-term debt	6,129.78	(14,839.03)	20,968.81	(14,839.03)	
1026	85000000	85000000 AFUDC Debt	(38,418.04)	(16,359.24)	(22,058.80)	(16,359.24)	B420
1026		Total: Allowance for borrowed funds used during cons	(38,418.04)	(16,359.24)	(22,058.80)	(16,359.24)	
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	236.97	1,552.86	236.97	B428
1026		Total: Amortization of debt expense	14,717.62	6,512.42	8,205.20	6,512.42	
1026		Total: Interest Charges	407,287.18	20,626.66	386,660.52	20,626.66	
1026		Total: Other Income (Expenses)	359,735.71	(9,288.25)	369,023.96	(9,288.25)	
1026		Total: Income (loss) before income taxes	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: Net income (loss)	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: Net Income Available to common stockholders	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	
1026		Total: PROFIT & LOSS STATEMENT	(1,001,414.41)	(271,599.21)	(729,815.20)	(271,599.21)	

Tennessee American Water Company
Trial Balance as of December 31, 2023

Company Code	Account Number	Description	December 2023 Balance	Activity	Prior Year Balance	Absolute difference	Alternative Account No.
1026	40111000	40111000 Residential Sales Billed	(1,767,428.16)	(73,278.52)	(1,694,149.64)	(73,278.52)	B4611
1026	40111200	40111200 Residential Sales Billed DSIC	(589,333.88)	(25,089.84)	(564,244.04)	(25,089.84)	B4611
1026	40112000	40112000 Residential Sales Unbilled	41,168.09	(3,630.54)	44,798.63	(3,630.54)	B4611
1026		Total: Water revenues - residential	(2,315,593.95)	(101,998.90)	(2,213,595.05)	(101,998.90)	
1026	40121000	40121000 Commercial Sales Billed	(1,309,346.13)	(88,714.37)	(1,220,631.76)	(88,714.37)	B4612
1026	40121200	40121200 Commercial Sales Billed DSIC	(436,205.65)	(29,697.09)	(406,508.56)	(29,697.09)	B4612
1026	40122000	40122000 Commercial Sales Unbilled	15,234.70	27,919.72	(12,685.02)	27,919.72	B4612
1026		Total: Water revenues - commercial	(1,730,317.08)	(90,491.74)	(1,639,825.34)	(90,491.74)	
1026	40131000	40131000 Industrial Sales Billed	(328,866.58)	(153,476.77)	(175,389.81)	(153,476.77)	B4613
1026	40131200	40131200 Industrial Sales Billed DSIC	(109,578.36)	(51,243.79)	(58,334.57)	(51,243.79)	B4613
1026	40132000	40132000 Industiral Sales Unbilled	13,549.15	108,687.34	(95,138.19)	108,687.34	B4613
1026		Total: Water revenues - industrial	(424,895.79)	(96,033.22)	(328,862.57)	(96,033.22)	
1026	40145000	40145000 Private Fire Billed	(218,433.50)	(18,191.13)	(200,242.37)	(18,191.13)	B4622
1026	40145200	40145200 Private Fire Billed DSIC	(73,568.93)	683.60	(74,252.53)	683.60	B4622
1026	40146000	40146000 Private Fire Unbilled	(1,302.31)	2,232.42	(3,534.73)	2,232.42	B4622
1026		Total: Water revenues - private fire	(293,304.74)	(15,275.11)	(278,029.63)	(15,275.11)	
1026	40151000	40151000 Public Authority Billed	(300,360.86)	(72,613.18)	(227,747.68)	(72,613.18)	B4614
1026	40151200	40151200 Public Authority Billed DSIC	(100,079.63)	(24,418.15)	(75,661.48)	(24,418.15)	B4614
1026	40152000	40152000 Public Authority Unbilled	(42,039.25)	(36,134.57)	(5,904.68)	(36,134.57)	B4614
1026		Total: Water revenues - public authority	(442,479.74)	(133,165.90)	(309,313.84)	(133,165.90)	
1026	40161000	40161000 Sales for Resale Billed	(89,090.16)	(55,453.40)	(33,636.76)	(55,453.40)	B466
1026	40161200	40161200 Sales for Resale Billed DSIC	(29,684.85)	(18,497.26)	(11,187.59)	(18,497.26)	B466
1026	40162000	40162000 Sales for Resale Unbilled	(5,396.09)	61,219.29	(66,615.38)	61,219.29	B466
1026		Total: Water revenues - sales for resale	(124,171.10)	(12,731.37)	(111,439.73)	(12,731.37)	
1026	40189900	40189900 Other Water Revenue	633,329.95	355,375.82	277,954.13	355,375.82	B474
1026		Total: Water revenues - other	633,329.95	355,375.82	277,954.13	355,375.82	
1026		Total: Water revenues	(4,697,432.45)	(94,320.42)	(4,603,112.03)	(94,320.42)	
1026	40310100	40310100 Other Revenue - Late Payment Charge	(31,041.31)	3,871.46	(34,912.77)	3,871.46	B470
1026	40310200	40310200 Other Revenue - Rent	(20,845.44)	(3,195.21)	(17,650.23)	(3,195.21)	B472
1026	40310400	40310400 Other Revenue - NSF Check Charge	(3,560.00)	40.00	(3,600.00)	40.00	B471
1026	40310500	40310500 Other Revenue - Application/Initiation Fee	(15,090.00)	3,210.00	(18,300.00)	3,210.00	B471
1026	40310600	40310600 Other Revenue - Usage Data	(1,540.38)	(73.25)	(1,467.13)	(73.25)	B471
1026	40310700	40310700 Other Revenue - Reconnection Fee	(7,050.00)	(2,805.00)	(4,245.00)	(2,805.00)	B471
1026		Total: Other revenues	(79,127.13)	1,048.00	(80,175.13)	1,048.00	
1026		Total: Operating revenues	(4,776,559.58)	(93,272.42)	(4,683,287.16)	(93,272.42)	
1026	51010000	51010000 Purchased Water	16,305.91	13,334.79	2,971.12	13,334.79	B6101
1026		Total: Purchased water	16,305.91	13,334.79	2,971.12	13,334.79	
1026	51510011	51510011 Purchased Power - Source of Supply	3,201.00	2,409.98	791.02	2,409.98	B6151
1026	51510012	51510012 Purchased Power - Pumping	217,624.12	5,055.88	212,568.24	5,055.88	B6151
1026	51510013	51510013 Purchased Power - Water Treatment	6,654.51	(3,362.81)	10,017.32	(3,362.81)	B6153
1026	51510014	51510014 Purchased Power - Transmission & Distribution	2,251.12	(1,625.42)	3,876.54	(1,625.42)	B6155
1026	51510016	51510016 Purchased Power - Admin & General	(132,937.09)	(84,482.94)	(48,454.15)	(84,482.94)	B6158
1026	51520000	51520000 Fuel for Power Production	827.12	(1,104.24)	1,931.36	(1,104.24)	B6161
1026		Total: Fuel and power	97,620.78	(83,109.55)	180,730.33	(83,109.55)	
1026	51800000	51800000 Chemicals	184,550.36	(20,595.10)	205,145.46	(20,595.10)	B6183
1026		Total: Chemicals	184,550.36	(20,595.10)	205,145.46	(20,595.10)	
1026	51110000	51110000 Waste Disposal	86,219.88	1,474.37	84,745.51	1,474.37	B6753
1026		Total: Waste disposal	86,219.88	1,474.37	84,745.51	1,474.37	
1026		Total: Production costs	384,696.93	(88,895.49)	473,592.42	(88,895.49)	
1026	50100000	50100000 Labor Natural Account	481,220.45	73,103.97	408,116.48	73,103.97	B6018
1026	50100001	50100001 Labor Expense Accrual	(111,730.50)	(39,721.09)	(72,009.41)	(39,721.09)	B6018
1026	50101200	50101200 Labor Oper Pumping	64,124.27	(27,903.31)	92,027.58	(27,903.31)	B6011
1026	50101300	50101300 Labor Oper Water Treatment	16,774.26	836.44	15,937.82	836.44	B6013
1026	50101420	50101420 Labor Oper Trans & Distr - Meter	52,739.48	9,215.16	43,524.32	9,215.16	B6015
1026	50101510	50101510 Labor Oper Customer Acctg - Meter Read	26,580.00	(3,260.40)	29,840.40	(3,260.40)	B6017
1026	50101600	50101600 Labor Oper Admin & General	70,895.42	1,655.78	69,239.64	1,655.78	B6018
1026	50102200	50102200 Labor Maint Pumping	1,071.43	1,060.19	11.24	1,060.19	B6012
1026	50102300	50102300 Labor Maint Water Treatment	2,846.09	3,054.66	(208.57)	3,054.66	B6014
1026	50102400	50102400 Labor Maint Transmission & Distribution	8,039.45	538.29	7,501.16	538.29	B6016
1026	50102420	50102420 Labor Maint Transmssn & Distr - Mains	18,213.03	6,156.46	12,056.57	6,156.46	B6016
1026	50102430	50102430 Labor Maint Transmssn & Distr - Service	5,232.73	(9,298.88)	14,531.61	(9,298.88)	B6016
1026	50102440	50102440 Labor Maint Transmssn & Distr - Hydrants	6,140.49	5,418.68	721.81	5,418.68	B6016
1026	50109900	50109900 Labor Capitalized Credits	(246,589.44)	(44,025.33)	(202,564.11)	(44,025.33)	B6018
1026	50110000	50110000 Labor Non-scheduled Overtime - Natural Account	48,102.89	26,206.01	21,896.88	26,206.01	B6018
1026	50111200	50111200 Labor Oper Non-scheduled Overtime- P	15,206.87	4,078.78	11,128.09	4,078.78	B6011
1026	50111300	50111300 Labor Oper Non-scheduled Overtime- WT	1,702.80	(1,863.03)	3,565.83	(1,863.03)	B6013
1026	50111420	50111420 Labor Oper Non-scheduled Overtime- TD Meter	3,700.17	(3,499.88)	7,200.05	(3,499.88)	B6015
1026	50111510	50111510 Labor Oper Non-scheduled Overtime- CA Meter Read	1,447.72	(2,021.88)	3,469.60	(2,021.88)	B6017
1026	50111600	50111600 Labor Oper Non-scheduled Overtime- AG	8,827.54	1,918.32	6,909.22	1,918.32	B6018
1026	50112300	50112300 Labor Maint Non-scheduled Overtime- WT	575.86	575.86	-	575.86	B6014
1026	50112400	50112400 Labor Maint Non-scheduled Overtime- TD	3,669.73	1,903.56	1,766.17	1,903.56	B6016
1026	50112420	50112420 Labor Maint Non-scheduled Overtime- TD Mains	1,775.34	132.78	1,642.56	132.78	B6016
1026	50112430	50112430 Labor Maint Non-scheduled Overtime- TD Service	1,154.13	716.52	437.61	716.52	B6016
1026	50112440	50112440 Labor Maint Non-scheduled Overtime- TD Hydrant	4,151.74	(4,410.32)	8,562.06	(4,410.32)	B6016
1026	50119900	50119900 Labor Non-scheduled Overtime- Capitalized Credits	(48,102.89)	(26,206.01)	(21,896.88)	(26,206.01)	B6018
1026	50120000	50120000 Labor Overtime - Natural Account	362.12	(829.76)	1,191.88	(829.76)	B6018
1026	50121200	50121200 Labor Oper Scheduled Overtime-P	5,430.00	(53.92)	5,483.92	(53.92)	B6011
1026	50121300	50121300 Labor Oper Scheduled Overtime-WT	3,317.64	885.41	2,432.23	885.41	B6013
1026	50121600	50121600 Labor Oper Scheduled Overtime-AG	2,728.00	200.77	2,527.23	200.77	B6018
1026	50122200	50122200 Labor Maint Scheduled Overtime-P	-	(22.48)	22.48	(22.48)	B6012
1026	50122400	50122400 Labor Maint Scheduled Overtime-TD	-	(350.92)	350.92	(350.92)	B6016
1026	50129900	50129900 Labor Scheduled Overtime- Capitalized Credits	(362.12)	829.76	(1,191.88)	829.76	B6018
1026	50171000	50171000 Annual Performance Plan	59,681.69	25,371.90	34,309.79	25,371.90	B6018
1026	50171100	50171100 Annual Performance Plan Cap Credits	(8,951.20)	(1,690.77)	(7,260.43)	(1,690.77)	B6018
1026	50171800	50171800 Compensation Expense - RSU/PSU	29,871.80	(5,819.65)	35,691.45	(5,819.65)	B6018

1026		Total: Salaries and wages	529,846.99	(7,118.33)	536,965.32	(7,118.33)	
1026	50610000	50610000 Pension Expense	12,487.00	(7,963.00)	20,450.00	(7,963.00)	B6048
1026	50610100	50610100 Pension Capitalized Credits	(5,340.46)	1,804.67	(7,145.13)	1,804.67	B6048
1026	71810000	71810000 Other Non-service Pension Benefit Cost	41,538.00	41,297.00	241.00	41,297.00	B6048
1026		Total: Pension expense	48,684.54	35,138.67	13,545.87	35,138.67	
1026	50510000	50510000 OPEB Expense	4,847.00	(2,565.00)	7,412.00	(2,565.00)	B6048
1026	50510100	50510100 OPEB Capitalized Credits	(2,065.39)	703.34	(2,768.73)	703.34	B6048
1026	50550000	50550000 Group Insurance Expense	6,610.79	27,019.31	(20,408.52)	27,019.31	B6048
1026	50550100	50550100 Group Insurance Capitalized Credits	2,866.00	(11,709.04)	14,575.04	(11,709.04)	B6048
1026	50560000	50560000 Health Savings Account Expense	-	(187.50)	187.50	(187.50)	B6048
1026	71820000	71820000 Other Non-service PBOP Benefit Cost	(71,472.00)	37,594.00	(109,066.00)	37,594.00	B6048
1026		Total: Group insurance expense	(59,213.60)	50,855.11	(110,068.71)	50,855.11	
1026	50421000	50421000 401k Expense	20,526.29	1,322.51	19,203.78	1,322.51	B6048
1026	50421100	50421100 401k Expense Cap Credits	(8,477.98)	(2,273.27)	(6,204.71)	(2,273.27)	B6048
1026	50422000	50422000 Defined Contribution Expense	28,049.39	35.21	28,014.18	35.21	B6048
1026	50422100	50422100 Defined Contribution Plan Exp Cap Credits	(10,168.24)	(1,297.44)	(8,870.80)	(1,297.44)	B6048
1026	50423000	50423000 Employee Stock Purchase Plan Expense	1,149.93	122.42	1,027.51	122.42	B6048
1026	50426000	50426000 Retiree Medical Expense	2,566.10	206.91	2,359.19	206.91	B6048
1026	50426100	50426100 Retiree Medical Expense Cap Credits	(872.48)	(174.59)	(697.89)	(174.59)	B6048
1026	50450012	50450012 Other Welfare - Pumping	2,750.00	2,407.44	342.56	2,407.44	B6041
1026	50450016	50450016 Other Welfare - Admin & General	9,414.84	8,117.14	1,297.70	8,117.14	B6048
1026	50451000	50451000 Employee Awards	1,053.24	1,053.24	-	1,053.24	B6048
1026	50452000	50452000 Employee Physical Exams	(130.09)	(130.09)	-	(130.09)	B6048
1026	50456000	50456000 Tuition Aid	1,824.50	(5,232.50)	7,057.00	(5,232.50)	B6048
1026	50457000	50457000 Training	626.35	(4,547.71)	5,174.06	(4,547.71)	B6048
1026	50458000	50458000 Referral Bonus	-	(1,421.47)	1,421.47	(1,421.47)	B6048
1026		Total: Other benefits	48,311.85	(1,812.20)	50,124.05	(1,812.20)	
1026		Total: Employee-related costs	567,629.78	77,063.25	490,566.53	77,063.25	
1026	53401000	53401000 AWWSC Services - Labor OPEX	356,898.69	44,590.47	312,308.22	44,590.47	B6348
1026	53401100	53401100 AWWSC Services - Pension OPEX	6,794.97	(5,268.37)	12,063.34	(5,268.37)	B6348
1026	53401200	53401200 AWWSC Services - Group Insurance OPEX	(8,009.29)	(39,086.11)	31,076.82	(39,086.11)	B6348
1026	53401300	53401300 AWWSC Services - Other Benefits OPEX	21,457.15	1,349.88	20,107.27	1,349.88	B6348
1026	53401400	53401400 AWWSC Services - Contracted Services OPEX	96,888.87	18,035.22	78,853.65	18,035.22	B6348
1026	53401500	53401500 AWWSC Services - Office Supplies OPEX	49,648.18	5,014.25	44,633.93	5,014.25	B6348
1026	53401700	53401700 AWWSC Services - Rents OPEX	11,325.15	(68,939.24)	80,264.39	(68,939.24)	B6348
1026	53401800	53401800 AWWSC Services Customer Accounting OPEX	79,209.30	5,442.29	73,767.01	5,442.29	B6348
1026	53401900	53401900 AWWSC Services - Maint Supplies & Svcs OPEX	34,757.34	2,202.00	32,555.34	2,202.00	B6348
1026	53402100	53402100 AWWSC Services - Other O&M Expense OPEX	39,848.18	32,055.05	7,793.13	32,055.05	B6348
1026	53402200	53402200 AWWSC Services - Depr & Amort OPEX	31,674.97	(5,875.50)	37,550.47	(5,875.50)	B6348
1026	53402300	53402300 AWWSC Services - General Taxes OPEX	15,592.27	3,665.00	11,927.27	3,665.00	B6348
1026	53402400	53402400 AWWSC Services - Net Interest OPEX	29,385.94	30,540.93	(1,154.99)	30,540.93	B6348
1026	53402600	53402600 AWWSC Services - Income Taxes OPEX	(12,616.84)	5,465.98	(18,082.82)	5,465.98	B6348
1026		Total: Service Company Costs	752,854.88	29,191.85	723,663.03	29,191.85	
1026		Management fees	-	-	-	-	
1026	53110016	53110016 Contract Svc-Eng - Admin & General	-	(59,902.75)	59,902.75	(59,902.75)	B6318
1026	53150011	53150011 Contract Svc-Other - Source of Supply	2,072.71	1,704.61	368.10	1,704.61	B6351
1026	53150014	53150014 Contract Svc-Other - Transmission & Distribution	29,574.87	(41,641.04)	71,215.91	(41,641.04)	B6355
1026	53150016	53150016 Contract Svc-Other - Admin & General	31,673.18	62,346.16	(30,672.98)	62,346.16	B6358
1026	53152000	53152000 Contract Svc-Lab Testing - Water Treatment	245.00	(68.00)	313.00	(68.00)	B6353
1026	53154000	53154000 Contract Services - Audit Fees	6,741.00	6,741.00	-	6,741.00	B6328
1026	53155000	53155000 Contract Services - Legal	10,154.42	(46,573.47)	56,727.89	(46,573.47)	B6338
1026		Total: Contracted services	80,461.18	(77,393.49)	157,854.67	(77,393.49)	
1026	52532013	52532013 Electricity - Water Treatment	2,257.30	(135.04)	2,392.34	(135.04)	B6753
1026	52532014	52532014 Electricity - Transmission & Distribution	898.47	(29.66)	928.13	(29.66)	B6755
1026	52532016	52532016 Electricity - Admin & General	354.04	52.73	301.31	52.73	B6758
1026	52546016	52546016 Grounds Keeping - Admin & General	677.34	(5,675.44)	6,352.78	(5,675.44)	B6758
1026	52548011	52548011 Heating Oil/Gas - Source of Supply	30.77	23.05	7.72	23.05	B6751
1026	52548013	52548013 Heating Oil/Gas - Water Treatment	2,965.51	(1,765.60)	4,731.11	(1,765.60)	B6753
1026	52548014	52548014 Heating Oil/Gas - Transmission & Distribution	1,004.50	(857.15)	1,861.65	(857.15)	B6755
1026	52548016	52548016 Heating Oil/Gas - Admin & General	(2.49)	(11.91)	9.42	(11.91)	B6758
1026	52550014	52550014 Janitorial - Transmission & Distribution	-	(122.71)	122.71	(122.71)	B6755
1026	52550016	52550016 Janitorial - Admin & General	13,039.97	18,687.86	(5,647.89)	18,687.86	B6758
1026	52571011	52571011 Security Service - Source of Supply	3,787.71	1,454.09	2,333.62	1,454.09	B6751
1026	52578011	52578011 Trash Removal - Source of Supply	493.96	391.39	102.57	391.39	B6751
1026	52578014	52578014 Trash Removal - Transmission & Distribution	1,490.53	1,261.34	229.19	1,261.34	B6755
1026	52578016	52578016 Trash Removal - Admin & General	1,204.59	197.50	1,007.09	197.50	B6758
1026	52583014	52583014 Water & WW - Transmission & Distribution	294.86	(138.26)	433.12	(138.26)	B6755
1026	52583016	52583016 Water & WW - Admin & General	655.43	61.41	594.02	61.41	B6758
1026		Total: Building Maintenance and Services	29,152.49	13,393.60	15,758.89	13,393.60	
1026	52574013	52574013 Telephone - Water Treatment	1,008.56	(28.38)	1,036.94	(28.38)	B6753
1026	52574014	52574014 Telephone - Transmission & Distribution	1,013.88	331.70	682.18	331.70	B6755
1026	52574016	52574016 Telephone - Admin & General	9,756.85	(14,137.16)	23,894.01	(14,137.16)	B6758
1026	52574111	52574111 Cell Phone - Source of Supply	37.61	2.41	35.20	2.41	B6751
1026	52574114	52574114 Cell Phone - Transmission & Distribution	53.10	(201.91)	255.01	(201.91)	B6755
1026	52574115	52574115 Cell Phone - Customer Accounting	55.85	(2,595.71)	2,651.56	(2,595.71)	B6757
1026	52574116	52574116 Cell Phone - Admin & General	3,884.81	(566.26)	4,451.07	(566.26)	B6758
1026	52574200	52574200 Data Lines - Admin & General	72.07	(147.73)	219.80	(147.73)	B6758
1026	52574316	52574316 Wireless - Service First - Admin & General	7,232.54	2,938.09	4,294.45	2,938.09	B6758
1026		Total: Telecommunication expenses	23,115.27	(14,404.95)	37,520.22	(14,404.95)	
1026	52562513	52562513 Overnight Shipping - Water Treatment	275.67	275.67	-	275.67	B6753
1026	52562516	52562516 Overnight Shipping - Admin & General	404.39	(140.55)	544.94	(140.55)	B6758
1026	52566016	52566016 Postage - Admin & General	8.56	6.51	2.05	6.51	B6758
1026	52566700	52566700 Printing	-	(3,768.35)	3,768.35	(3,768.35)	B6758
1026		Total: Postage, printing and stationary	688.62	(3,626.72)	4,315.34	(3,626.72)	
1026	52526100	52526100 Credit Line Fees Interco	3,269.86	718.11	2,551.75	718.11	B6758
1026	52562013	52562013 Office & Admin Supplies - Water Treatment	-	(88.75)	88.75	(88.75)	B6753
1026	52562014	52562014 Office & Admin Supplies - Transmssn & Distr	166.15	(924.19)	1,090.34	(924.19)	B6755
1026	52562016	52562016 Office & Admin Supplies - Admin & General	9,365.01	(10,196.18)	19,561.19	(10,196.18)	B6758
1026	52571500	52571500 Software Licenses	1,415.58	13.41	1,402.17	13.41	B6758
1026	52582012	52582012 Uniforms - Pumping	(17.43)	(17.43)	-	(17.43)	B6753
1026	52582013	52582013 Uniforms - Water Treatment	165.00	165.00	-	165.00	B6753
1026	52582014	52582014 Uniforms - Transmission & Distribution	516.58	(5,014.61)	5,531.19	(5,014.61)	B6755
1026	52582015	52582015 Uniforms - Customer Accounting	321.42	141.21	180.21	141.21	B6757

1026	52582016	52582016 Uniforms - Admin & General	1,460.08	(14,534.50)	15,994.58	(14,534.50)	B6757
1026	52599800	52599800 PCard Undistributed	(1,005.18)	104.53	(1,109.71)	104.53	B6758
1026		Total: Office supplies and services	15,657.07	(29,633.40)	45,290.47	(29,633.40)	
1026	52534000	52534000 Employee Expenses	5,211.31	5,591.35	(380.04)	5,591.35	B6758
1026	52534200	52534200 Conferences & Registration	1,894.98	(65.02)	1,960.00	(65.02)	B6758
1026	52535000	52535000 Meals Deductible	653.10	(3,677.94)	4,331.04	(3,677.94)	B6758
1026	52567000	52567000 Relocation Expenses	356.01	151.89	204.12	151.89	B6758
1026		Total: Employee related expense travel & entertainme	8,115.40	2,000.28	6,115.12	2,000.28	
1026	52000000	52000000 M & S (O&M) - Natural Account	366.09	366.09	-	366.09	B6205
1026	52001200	52001200 M & S Oper - Pumping	2,936.89	2,929.24	7.65	2,929.24	B6201
1026	52001300	52001300 M & S Oper - Water Treatment	5,692.19	(124.21)	5,816.40	(124.21)	B6203
1026	52001400	52001400 M & S Oper - Transmission & Distribution	5,215.37	(13,785.79)	19,001.16	(13,785.79)	B6205
1026	52001500	52001500 M & S Oper - Customer Accounting	2,000.00	2,000.00	-	2,000.00	B6207
1026	52001600	52001600 M & S Oper - Admin & General	24,582.65	6,594.95	17,987.70	6,594.95	B6208
1026	52501400	52501400 Misc Oper - Transmission & Distribution	15,274.73	15,242.23	32.50	15,242.23	B6755
1026	52501600	52501600 Misc Oper - Admin & General	22,593.21	(49,654.61)	72,247.82	(49,654.61)	B6758
1026	52514700	52514700 Community Partnerships	3,500.00	3,500.00	-	3,500.00	B6758
1026	52514900	52514900 Customer Education	18,905.00	(7,014.64)	25,919.64	(7,014.64)	B6758
1026	52514901	52514901 Customer Education Communication - Reg	600.87	600.87	-	600.87	B6758
1026	52514905	52514905 Customer Education Communication - Printed	-	(33,000.00)	33,000.00	(33,000.00)	B6758
1026	52514909	52514909 Customer Education - Video & Photo	-	(601.58)	601.58	(601.58)	B6758
1026	52515001	52515001 Community Relations - Specialty	15,745.21	9,668.31	6,076.90	9,668.31	B6758
1026	52524000	52524000 Co Dues/Membership Deductible	4,675.28	303.45	4,371.83	303.45	B6758
1026	52554500	52554500 Lab Supplies	6,656.00	(8,851.82)	15,507.82	(8,851.82)	B6753
1026	52564000	52564000 Penalties Nondeductible	40.92	40.92	-	40.92	B6758
1026	52568000	52568000 Research & Development	1,435.49	16.32	1,419.17	16.32	B6758
1026	52579000	52579000 Trustee Fees	125.00	125.00	-	125.00	B6758
1026	52585000	52585000 Discounts Available	(21,694.87)	(15,675.88)	(6,018.99)	(15,675.88)	B6758
1026	52586000	52586000 PO Small Price Differences - within tolerance	(46.68)	(60.27)	13.59	(60.27)	B6758
1026		Total: Miscellaneous expenses	108,603.35	(87,381.42)	195,984.77	(87,381.42)	
1026	54110016	54110016 Rents-Real Property - Admin & General	173.89	82.24	91.65	82.24	B6418
1026	54140014	54140014 Rents-Equipment - Transmission & Distribution	704.24	623.52	80.72	623.52	B6425
1026		Total: Rents	878.13	705.76	172.37	705.76	
1026	55000000	55000000 Transportation (O&M) - Natural Account	70,382.42	(68,553.42)	138,935.84	(68,553.42)	B6508
1026	55000014	55000014 Transportation Oper - Transmission & Distribution	908.67	(9,028.40)	9,937.07	(9,028.40)	B6505
1026	55000016	55000016 Transportation Oper - Admin & General	249.24	(32,741.40)	32,990.64	(32,741.40)	B6508
1026	55000024	55000024 Transportation Maint - Transmission & Distribution	-	(515.77)	515.77	(515.77)	B6506
1026	55000026	55000026 Transportation Maint - Admin & General	28.00	(542.84)	570.84	(542.84)	B6508
1026	55000100	55000100 Transportation Capitalized Credits	(91,242.77)	63,691.86	(154,934.63)	63,691.86	B6508
1026	55010100	55010100 Transportation Lease Costs	19,053.55	16,469.24	2,584.31	16,469.24	B6508
1026	55010200	55010200 Transportation Lease Fuel	19,157.69	1,111.19	18,046.50	1,111.19	B6508
1026	55010300	55010300 Transportation Lease Maint	65,401.88	(1,079.55)	66,481.43	(1,079.55)	B6508
1026		Total: Transportation	83,938.68	(31,189.09)	115,127.77	(31,189.09)	
1026		Total: Operating supplies and services	350,610.19	(227,529.43)	578,139.62	(227,529.43)	
1026	57010015	57010015 Uncollectible Accounts Exp - Customer Accounting	47,032.37	15,824.79	31,207.58	15,824.79	B6707
1026	57010016	57010016 Uncollectible Accounts Exp - Admin & General	(9,434.04)	(10,647.99)	1,213.95	(10,647.99)	B6707
1026		Total: Uncollectible accounts expense	37,598.33	5,176.80	32,421.53	5,176.80	
1026	52510015	52510015 Bank Service Charges - Customer Accounting	7,640.28	1,219.77	6,420.51	1,219.77	B6757
1026	52520000	52520000 Collection Agencies	(33.99)	209.73	(243.72)	209.73	B6757
1026		Total: Customer accounting, other	7,606.29	1,429.50	6,176.79	1,429.50	
1026	55110000	55110000 Insurance Vehicle	1,577.75	(136.88)	1,714.63	(136.88)	B6568
1026	55710000	55710000 Insurance General Liabilty	68,983.06	19,029.58	49,953.48	19,029.58	B6578
1026	55711000	55711000 Insurance Casualty Reserve	117,011.39	109,122.69	7,888.70	109,122.69	B6578
1026	55720000	55720000 Insurance Workers Compensation	4,461.04	1,790.44	2,670.60	1,790.44	B6588
1026	55720100	55720100 Insurance WC Capitalized Credits	(1,917.87)	(1,019.75)	(898.12)	(1,019.75)	B6588
1026	55730000	55730000 Insurance Other	497.98	(263.76)	761.74	(263.76)	B6598
1026	55740000	55740000 Insurance Property	21,247.38	1,698.69	19,548.69	1,698.69	B6598
1026		Total: Insurance other than group	211,860.73	130,221.01	81,639.72	130,221.01	
1026	62002100	62002100 M&S Maint - Source of Supply	-	(1,212.96)	1,212.96	(1,212.96)	B6202
1026	62002200	62002200 M&S Maint - Pumping	6,900.66	(29,803.37)	36,704.03	(29,803.37)	B6202
1026	62002300	62002300 M&S Maint - Water Treatment	4,628.77	(4,680.32)	9,309.09	(4,680.32)	B6204
1026	62002400	62002400 M&S Maint - Transmission & Distribution	29,844.37	13,997.74	15,846.63	13,997.74	B6206
1026	62002600	62002600 M&S Maint - Admin & General	94.54	(1,717.70)	1,812.24	(1,717.70)	B6208
1026	62502100	62502100 Misc Maint - Source of Supply	-	(333.62)	333.62	(333.62)	B6752
1026	62502200	62502200 Misc Maint - Pumping	2,210.04	1,648.33	561.71	1,648.33	B6752
1026	62502300	62502300 Misc Maint - Water Treatment	2,616.67	743.74	1,872.93	743.74	B6754
1026	62502400	62502400 Misc Maint - Transmission & Distribution	42.77	(1,985.00)	2,027.77	(1,985.00)	B6756
1026	62502600	62502600 Misc Maint - Admin & General	458.01	(431.39)	889.40	(431.39)	B6758
1026	62520700	62520700 Misc Maint Paving/Backfill	75,714.65	(54,466.99)	130,181.64	(54,466.99)	B6756
1026	62520824	62520824 Misc Maint Permits - Transmission & Distribution	1,211.00	(3,166.00)	4,377.00	(3,166.00)	B6756
1026	63110023	63110023 Contract Svc-Eng Maint - Water Treatment	-	(6,597.10)	6,597.10	(6,597.10)	B6314
1026	63110024	63110024 Contract Svc-Eng Maint - Transmission & Distr	-	(714.50)	714.50	(714.50)	B6316
1026	63110026	63110026 Contract Svc-Eng Maint - Admin & General	13,800.00	13,800.00	-	13,800.00	B6318
1026	63150022	63150022 Contract Svc-Other Maint - Pumping	9,200.55	57.35	9,143.20	57.35	B6353
1026	63150023	63150023 Contract Svc-Other Maint - Water Treatment	17,400.00	16,670.00	730.00	16,670.00	B6354
1026	63150024	63150024 Contract Svc-Other Maint - Transmission & Distr	589.62	(36,348.11)	36,937.73	(36,348.11)	B6356
1026	63150026	63150026 Contract Svc-Other Maint - Admin & General	181,249.37	(2,017.19)	183,266.56	(2,017.19)	B6358
1026		Total: Maintenance supplies and services	345,961.02	(96,557.09)	442,518.11	(96,557.09)	
1026	88101000	88101000 Capital Movements - UP	4,002,734.74	3,279,861.82	722,872.92	3,279,861.82	B6758
1026	88106000	88106000 Capital Movements - CCNC	5,971,126.80	(3,446,080.60)	9,417,207.40	(3,446,080.60)	B6758
1026	88107000	88107000 Capital Movements - CWIP	(7,395,287.80)	(1,261,136.88)	(6,134,150.92)	(1,261,136.88)	B6758
1026	88108020	88108020 Capital Movements - UP - A/D - Salvage	(6,454.45)	(6,454.45)	-	(6,454.45)	B6758
1026	88252100	88252100 Capital Movements - ADV NT	103,129.96	2,761,558.96	(2,658,429.00)	2,761,558.96	B6758
1026	88252170	88252170 Capital Movements - ADV NT WIP	13,436.00	(2,449,948.00)	2,463,384.00	(2,449,948.00)	B6758
1026	88252200	88252200 Capital Movements - ADV Tax	-	(321,119.89)	321,119.89	(321,119.89)	B6758
1026	88252270	88252270 Capital Movements - ADV Tax WIP	43,305.00	(59,810.00)	103,115.00	(59,810.00)	B6758
1026	88257000	88257000 Capital Movements - Cost of Removal	236,501.06	(389,613.11)	626,114.17	(389,613.11)	B6758
1026	88257100	88257100 Capital Movements - RWIP	111,733.50	184,123.72	(72,390.22)	184,123.72	B6758
1026	88271100	88271100 Capital Movements - CIAC NT	(103,129.96)	84,826.15	(187,956.11)	84,826.15	B6758
1026	88271170	88271170 Capital Movements - CIAC NT WIP	-	(166,416.11)	166,416.11	(166,416.11)	B6758
1026	88271200	88271200 Capital Movements - CIAC Tax	(2,794.11)	539.61	(3,333.72)	539.61	B6758
1026	88271270	88271270 Capital Movements - CIAC Tax WIP	(680.50)	(14,815.50)	14,135.00	(14,815.50)	B6758
1026	88900000	88900000 Capital Movements - Settlement	(2,973,620.24)	1,804,484.28	(4,778,104.52)	1,804,484.28	B6758

1026		Total: Capital movements	-	-	-	-	
1026		Total: Operation and maintenance expense	2,658,818.15	(169,899.60)	2,828,717.75	(169,899.60)	
1026	68011000	68011000 Depreciation Exp - UPIS General	855,329.71	21,824.06	833,505.65	21,824.06	B403
1026	68011100	68011100 Depreciation Expense - Vehicles	134,501.55	15,986.59	118,514.96	15,986.59	B403
1026	68011110	68011110 Depreciation Expense -Capitalized Credits	(52,578.72)	(12,640.55)	(39,938.17)	(12,640.55)	B403
1026	68012000	68012000 Depreciation Exp - Amort CIAC Tax	(5,914.15)	(117.24)	(5,796.91)	(117.24)	B403
1026	68012500	68012500 Depreciation Exp - Amort CIAC Nontax	(19,419.93)	(372.74)	(19,047.19)	(372.74)	B403
1026		Total: Depreciation	911,918.46	24,680.12	887,238.34	24,680.12	
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	72,611.28	3,834.14	68,777.14	3,834.14	B403
1026	68312000	68312000 Removal Costs - Net Negative Salvage CIAC Tax	(515.29)	1.92	(517.21)	1.92	B403
1026	68312500	68312500 Removal Costs - Net Negative Salvage CIAC Non-Tax	(2,518.26)	(58.90)	(2,459.36)	(58.90)	B403
1026		Total: Removal costs, net	69,577.73	3,777.16	65,800.57	3,777.16	
1026		Total: Depreciation and amortization	981,589.16	28,457.28	953,131.88	28,457.28	
1026	69011000	69011000 FIT - Current	(1,895,943.96)	(228,505.05)	(1,667,438.91)	(228,505.05)	B40910
1026		Total: Current federal income taxes - operating	(1,895,943.96)	(228,505.05)	(1,667,438.91)	(228,505.05)	
1026	69021000	69021000 SIT - Current	(827,056.74)	(258,819.99)	(568,236.75)	(258,819.99)	B40911
1026		Total: Current state income taxes - operating	(827,056.74)	(258,819.99)	(568,236.75)	(258,819.99)	
1026		Total: Current income taxes - operating	(2,723,000.70)	(487,325.04)	(2,235,675.66)	(487,325.04)	
1026	69065000	69065000 Deferred FIT - Other	2,001,254.78	31,331.25	1,969,923.53	31,331.25	B41010
1026		Total: Deferred federal income tax expense	2,001,254.78	31,331.25	1,969,923.53	31,331.25	
1026	69073500	69073500 Deferred SIT - Other	821,510.37	449,638.24	371,872.13	449,638.24	B41011
1026		Total: Deferred state income tax expense	821,510.37	449,638.24	371,872.13	449,638.24	
1026		Total: Deferred taxes	2,822,765.15	480,969.49	2,341,795.66	480,969.49	
1026	69523000	69523000 Investment Tax Credits Restored - 4%	(101.37)	(404.86)	303.49	(404.86)	B41211
1026	69524000	69524000 Investment Tax Credits Restored - 10%	-	(1,977.18)	1,977.18	(1,977.18)	B41211
1026		Total: Amortization of investment tax credits	(101.37)	(2,382.04)	2,280.67	(2,382.04)	
1026		Total: Incomes Taxes -Operating	99,663.08	(8,737.59)	108,400.67	(8,737.59)	
1026	68520000	68520000 Property Taxes	335,192.10	23,629.65	311,562.45	23,629.65	B40811
1026	68532000	68532000 FUTA	33.29	(8.72)	42.01	(8.72)	B40812
1026	68532100	68532100 FUTA Cap Credits	(33.29)	8.44	(41.73)	8.44	B40812
1026	68533000	68533000 FICA	54,860.96	3,250.66	51,610.30	3,250.66	B40812
1026	68533100	68533100 FICA Cap Credits	(19,539.10)	(4,642.02)	(14,897.08)	(4,642.02)	B40812
1026	68535000	68535000 SUTA	9.45	(2.45)	11.90	(2.45)	B40812
1026	68535100	68535100 SUTA Cap Credits	(9.45)	1.17	(10.62)	1.17	B40812
1026	68543000	68543000 Other Taxes and Licenses	64,000.00	3,025.00	60,975.00	3,025.00	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	540,097.83	32,312.73	507,785.10	32,312.73	
1026		Total: Operating expenses, net	4,280,168.22	(117,867.18)	4,398,035.40	(117,867.18)	
1026		Total: Operating Income (loss)	(496,391.36)	(211,139.60)	(285,251.76)	(211,139.60)	
1026	81810000	81810000 Interest Income	(15,794.72)	(15,794.72)	-	(15,794.72)	B419
1026	81815100	81815100 Interest Income - STD Intercompany	(933.53)	(933.53)	-	(933.53)	B4273
1026		Total: Interest income	(16,728.25)	(16,728.25)	-	(16,728.25)	
1026	70510000	70510000 AFUDC - Equity	(31,769.06)	(15,274.86)	(16,494.20)	(15,274.86)	B420
1026		Total: Allowance for funds used during construction	(31,769.06)	(15,274.86)	(16,494.20)	(15,274.86)	
1026	71511000	71511000 M&J Revenues	(11,425.92)	(11,425.92)	-	(11,425.92)	B415
1026	71521000	71521000 M&J Expenses	(163,849.85)	(168,219.17)	4,369.32	(168,219.17)	B416
1026		Total: Other miscellaneous income	(175,275.77)	(179,645.09)	4,369.32	(179,645.09)	
1026		Total: Other Income	(223,773.08)	(211,648.20)	(12,124.88)	(211,648.20)	
1026	75820000	75820000 Other Income Deductions	2,815.75	2,815.75	-	2,815.75	B426
1026	75840000	75840000 Lobbying Expenses	474.38	(60,507.87)	60,982.25	(60,507.87)	B426
1026		Total: Other miscellaneous deductions	3,290.13	(57,692.12)	60,982.25	(57,692.12)	
1026		Total: Other Deductions	3,290.13	(57,692.12)	60,982.25	(57,692.12)	
1026	81010000	81010000 Interest Long Term Debt	37,240.00	-	37,240.00	-	B4273
1026	81015000	81015000 Interest Long Term Debt Intercompany	383,688.52	45,312.50	338,376.02	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	424,857.83	45,312.50	379,545.33	45,312.50	
1026	81315000	81315000 Interest Short Term Debt Intercompany	22,151.92	(7,600.40)	29,752.32	(7,600.40)	B4272
1026		Total: Interest on short-term debt	22,151.92	(7,600.40)	29,752.32	(7,600.40)	
1026	81500000	81500000 Interest Other	112.53	112.53	-	112.53	B4275
1026		Total: Other interest expense	112.53	112.53	-	112.53	
1026	85000000	85000000 AFUDC Debt	(35,073.53)	(16,863.64)	(18,209.89)	(16,863.64)	B420
1026		Total: Allowance for borrowed funds used during cons	(35,073.53)	(16,863.64)	(18,209.89)	(16,863.64)	
1026	82010000	82010000 Amortize Debt Disc & Exp	187.82	(0.15)	187.97	(0.15)	B428
1026	82015000	82015000 Amortize Debt Disc & Exp Intercompany	12,739.99	6,275.61	6,464.38	6,275.61	B428
1026	82016000	82016000 Amortize Debt Exp Inside-Revolving Credit Line	1,789.83	218.61	1,571.22	218.61	B428
1026		Total: Amortization of debt expense	14,717.64	6,494.07	8,223.57	6,494.07	
1026		Total: Interest Charges	426,766.39	27,455.06	399,311.33	27,455.06	
1026		Total: Other Income (Expenses)	206,283.44	(241,885.26)	448,168.70	(241,885.26)	
1026		Total: Income (loss) before income taxes	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026		Total: Net income (loss)	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026		Total: Net Income Available to common stockholders	(290,107.92)	(453,024.86)	162,916.94	(453,024.86)	
1026	86021500	86021500 Dividend Declared Common Stock Intercompany	2,798,785.00	(364,688.82)	3,163,473.82	(364,688.82)	B438
1026		Total: Common Dividends	2,798,785.00	(364,688.82)	3,163,473.82	(364,688.82)	
1026		Total: PROFIT & LOSS STATEMENT	2,508,677.08	(817,713.68)	3,326,390.76	(817,713.68)	

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**

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

Kathryn Robinson
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF HAMILTON

My Commission expires: 10/20/2024

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via U.S. Mail or electronic mail upon:

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This the 30th day of July 2024.

Melvin J. Malone